

B40597

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF

PULASKI COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED
07/20/2012

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Shelia Garling	01-01-09 to 12-31-12
Treasurer	Sheryl DeGroot	01-01-09 to 12-31-12
Clerk	Tasha Foerg	01-01-11 to 12-31-14
Sheriff	Michael Gayer	01-01-11 to 12-31-14
Recorder	Lynnette Wilder	01-01-09 to 12-31-12
President of the Board of County Commissioners	Michael Tiede	01-01-11 to 12-31-12
President of the County Council	Jerry Sullivan	01-01-11 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF PULASKI COUNTY, INDIANA

We have audited the accompanying financial statement of Pulaski County (County), for the year ended December 31, 2011. This financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2011, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated June 4, 2012, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Included in the financial statement are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16) and enhanced wireless emergency telephone fees (IC 36-8-16.5). In accordance with Indiana Code 36-8-16-14 and Indiana Code 36-8-16.5-41 these fees have been subject to an annual audit performed by the State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the County's management, County Commissioners, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

June 4, 2012



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENT
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF PULASKI COUNTY, INDIANA

We have audited the financial statement of Pulaski County (County), for the year ended December 31, 2011, and have issued our report thereon dated June 4, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENT
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

This report is intended solely for the information and use of the County's management, County Commissioners, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

June 4, 2012

FINANCIAL STATEMENT

The financial statement was prepared and the accompanying notes were approved by management of the County. The financial statement and notes are presented as intended by the County.

PULASKI COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
County General	\$ 2,461,636	\$ 7,581,503	\$ 6,336,692	\$ 3,706,447
Highway	915,872	1,962,169	2,018,274	859,767
Local Road And Street	184,668	132,833	82,188	235,313
Aviation	52,237	61,139	55,543	57,833
Accident Report	12,236	1,577	1,716	12,097
Firearms Training	16,724	3,985	19,408	1,301
Health	166,518	219,765	184,340	201,943
Emergency Medical Ambulance Service	37,243	387,184	400,130	24,297
Comm Dev Comm Donation	6,625	1,007	4,148	3,484
Law Enforcement Cont. Ed	844	-	215	629
Clerk's Records Perpetuation	45,292	3,616	357	48,551
Enhanced 911	226,993	117,643	233,492	111,144
Co Riverboat Rev Sharing	305,129	60,302	-	365,431
Pul Co Emerg Telephone System	223,873	76,431	25,453	274,851
Drug Free Commission	12,899	8,687	6,866	14,720
Drainage Maintenance	1,421,131	459,785	252,912	1,628,004
Prosecutor Title IV-D #1	25,689	19,848	1,966	43,571
Extradition	872	-	-	872
Recorder's Records Perpetuation	121,573	14,068	51,506	84,135
User Fee	98,871	16,999	3,603	112,267
Health Maintenance	43,747	33,352	26,312	50,787
Pretrial Diversion	14,514	9,732	19,728	4,518
Guardian Ad Litem/Court	11,031	12,000	12,000	11,031
PLAT BOOK FEES	-	1,458	-	1,458
Misdemeanant	109,813	10,550	54,276	66,087
Supplemental Public Defender Svc	64,953	10,323	-	75,276
Clerk Incentive IV-D	37,770	14,272	6,931	45,111
Surveyor's Perpetuation Fund	3,015	3,620	-	6,635
Jury Pay	2,925	-	-	2,925
Rainy Day Fund	853,187	16,106	15,345	853,948
Co Sales Disclosures	16,402	1,635	-	18,037
Cedit Capital Projects	1,928,087	496,684	383,496	2,041,275
Sheriff's Seized Assets	311	3,710	3,710	311
County Levy Excess	191,525	89	191,546	68
Wireless 911	2,154	552	-	2,706
CO ELECTED OFFICALS TRAINING	-	480	-	480
Cumulative Capital Development	1,389,582	158,527	27,762	1,520,347
Cumulative Bridge	2,081,527	220,640	268,821	2,033,346
Cumulative Jail Fund	188,409	1,449	-	189,858
General Drain Improvement	1,287,130	144,579	131,556	1,300,153
Sheriff Pension Trust Fund	50,887	9,407	-	60,294
Congressional School Interest	11,134	251	1,518	9,867
Clerk's Trust	668,319	1,248,140	1,773,138	143,321
Tax Sale Redemption	350	38,747	33,653	5,444
Surplus Tax	16,993	14,492	17,877	13,608
County Sheriff	2,339	231,297	231,133	2,503
Infraction Judgements	-	15,287	15,287	-
Inheritance Tax	127,918	1,210,622	1,138,246	200,294
County Sheriff's Inmate Trust	11,468	221,623	218,378	14,713
Special Death Benefit	-	1,230	1,230	-
Education Plate Fees Agency	-	638	638	-
Sheriff Pension Retirement Trust	893,293	102,962	190,324	805,931
Child Restraint Violations Fee	-	50	50	-

The notes to the financial statement are an integral part of this statement.

PULASKI COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Homestead Credit Rebate	-	761	761	-
Tax Distribution	1,534,235	13,949,165	14,021,999	1,461,401
MADD AWARD	-	410	410	-
Star City Sewer Planning Grant	-	206,167	206,167	-
97.042 - 2010 EMA Performace Grant	-	3,750	3,750	-
2010 Foundation Grant EMPG-C	-	4,000	4,000	-
16.738 D3-11-5940 JAG-FA	-	150,000	-	150,000
16.738 09-DJ-096 E Byrne Jag	-	79,252	-	79,252
Panhandle Pathway Escrow Acct	39,990	34,514	74,504	-
2017 REASSESSMENT FUND	-	59,029	-	59,029
Special Donation Fund	-	1,000	589	411
Cumulative Building	-	113,795	-	113,795
Emergency Flood Exp Fund	1,041	-	-	1,041
PSS COLLABORATION CDFA# 16.738	-	150,000	150,000	-
Probation Department	515	9,223	9,193	545
Donations	70,279	-	-	70,279
Property Reassessment	570,911	7,100	193,073	384,938
Sheriff's Continuing Education	296	-	-	296
Recycling/Purchase of Recyclables	514	-	-	514
Fema Supplemental Funding Gr	389	-	-	389
Rural Dev Actin Grant	5,740	-	-	5,740
Work Release	59,945	64,335	54,804	69,476
Riverboat Rev Sharing	-	86,079	86,079	-
Sheriff's Commissary	35,526	96,602	131,713	415
Welfare Excise Allocation	-	255,677	255,677	-
D.A.R.E. Donation Fund	434	-	-	434
Bioterrorism Grant-Health	5,614	-	-	5,614
Coroners Education	172	1,117	1,199	90
Operation Pullover	1,322	2,857	3,034	1,145
County Portion Child Psych Rts	33,348	-	-	33,348
06 Homeland Secu Cfda #97.073	21,686	-	-	21,686
Sales Disclosure	110	1,635	1,545	200
Appointed Special Advocate Ser	650	200	-	850
Grant Health Bio 05/06	10,881	7,263	11,995	6,149
Co General Incentive IV-D	19,684	13,191	3,150	29,725
Co Rec Id Sec Protect	19,703	3,050	9,338	13,415
Health - 2001 Tobacco Settmt	27,663	14,743	15,112	27,294
Justice Center - Cagit	2,038,061	647,810	795,408	1,890,463
L.E.P.C. Emergency Planning	16,414	4,426	674	20,166
Probation Alco Sens/Drug Screen	327	6,093	5,460	960
Probation Detention Assessmt	142	-	-	142
Prosecutor Coord Council Fees	1,792	-	-	1,792
Recorders Mortgage Fee	100	1,078	1,050	128
Section 102 Voting System	198	-	-	198
Sheriff Canine Donation	1,309	-	1,193	116
Sheriff's Alco Sensors	935	-	279	656
Sheriff's Controlled Subst Tax	714	-	-	714
Superior Court Drug/Alcohol	9,175	-	-	9,175
Supp Adult Probation Serv	136,896	43,156	24,357	155,695
Supp Juvenile Probation Serv	22,541	3,079	-	25,620
Title Iii Voting System	50,528	-	-	50,528
City & Town Court Costs	2,424	3,321	4,059	1,686
Congressional School Prin	25,293	-	-	25,293

The notes to the financial statement are an integral part of this statement.

PULASKI COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Victim Assistance 10/11	(4,323)	19,415	15,092	-
Victim Assistance 09/10	-	5,915	10,277	(4,362)
Fines & Forfeitures	749	8,047	8,299	497
Delinquent Sewer Assessmt	-	22,787	22,787	-
State Homestead Credit	220	-	-	220
Interstate Comp Appl	150	525	675	-
H1N1 Grant - Co Health Dept	3,307	26,797	28,316	1,788
Arra - Clerk Incentive	117	-	-	117
Dea Marijuana Erad	1,250	-	-	1,250
Automation Exter. Defibulator	26	-	-	26
8 Aviation	435,937	87,994	523,771	160
Jaibg Program Gr#06-Jb-020	10,000	-	-	10,000
Hmld Sec Eds#C44P-1-054A	(2,234)	2,493	259	-
Maintenance Department	1,000	282	282	1,000
Health Department	20	39,250	39,250	20
Jail Lease Rental	7,328	276,369	264,500	19,197
Industrial Park Improvements	43,644	-	-	43,644
Comm Develop Comm Blk Grt	159,880	48,098	100,000	107,978
Recorder Dept	4,548	52,018	51,257	5,309
Treasurer	204,224	12,250,895	12,266,591	188,528
Payroll	36,075	1,652,893	1,656,812	32,156
Tax Sale Costs	23,878	17,572	9,571	31,879
Tax Sale Surplus	59,717	88,507	42,446	105,778
State Sex And Viol Offn Adm	31	116	104	43
Co. Sex And Violent Offn. Adm.	2,146	1,044	-	3,190
6 Aviation	(287)	44,987	44,700	-
Aviation Improv Donation	19,545	-	-	19,545
Sheriff Pension Benefit Trust	99,029	12,147	16,968	94,208
Transfer Station	100	-	-	100
Totals	<u>\$ 22,219,282</u>	<u>\$ 46,045,074</u>	<u>\$ 45,614,293</u>	<u>\$ 22,650,063</u>

The notes to the financial statement are an integral part of this statement.

PULASKI COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides some or all of the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The accompanying financial statement presents the financial information for the County.

B. Basis of Accounting

The financial statement is are reported on a regulatory basis of accounting prescribed by the State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts may include the following sources:

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

Licenses and permits which include amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include: peddler licenses, dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state,

PULASKI COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

Charges for services which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable tv receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits which include receipts derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Penalties which include fees received for late payments.

Other receipts which include amounts received from various sources which can include, but are not limited to the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements may include the following uses:

Personal services include outflows for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies include articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service principal and interest which include fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

PULASKI COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

The County may, from time to time, transfer money from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the County. Each fund is used to account for money received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The money accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and therefore the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

PULASKI COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana at year end should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the County to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

The County may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks. These risks may also be mitigated by the County by recording as a disbursement any replacement items purchased.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

PULASKI COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Indiana Public Retirement System
1 North Capital Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute.

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute.

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SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's 2011 Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the Annual Report of the County which is referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The supplementary information presented was approved by management of the County. It is presented as intended by the County.

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011

	County General	Highway	Local Road And Street	Aviation	Accident Report	Firearms Training	Health
Cash and investments - beginning	\$ 2,461,636	\$ 915,872	\$ 184,668	\$ 52,237	\$ 12,236	\$ 16,724	\$ 166,518
Receipts:							
Taxes	5,152,727	-	-	43,376	-	-	164,262
Licenses and permits	36,468	-	-	-	-	-	-
Intergovernmental	343,537	1,946,630	132,333	4,089	-	-	15,486
Charges for services	1,046,922	-	-	1,225	1,577	3,985	38,134
Fines and forfeits	57,743	-	-	-	-	-	-
Other receipts	944,106	15,539	500	12,449	-	-	1,883
Total receipts	<u>7,581,503</u>	<u>1,962,169</u>	<u>132,833</u>	<u>61,139</u>	<u>1,577</u>	<u>3,985</u>	<u>219,765</u>
Disbursements:							
Personal services	4,711,382	947,127	-	4,360	-	-	164,249
Supplies	211,379	854,782	82,188	152	-	-	1,884
Other services and charges	1,313,822	165,625	-	37,515	-	-	18,197
Capital outlay	90,484	50,740	-	13,516	-	-	-
Other disbursements	9,625	-	-	-	1,716	19,408	10
Total disbursements	<u>6,336,692</u>	<u>2,018,274</u>	<u>82,188</u>	<u>55,543</u>	<u>1,716</u>	<u>19,408</u>	<u>184,340</u>
Excess (deficiency) of receipts over disbursements	<u>1,244,811</u>	<u>(56,105)</u>	<u>50,645</u>	<u>5,596</u>	<u>(139)</u>	<u>(15,423)</u>	<u>35,425</u>
Cash and investments - ending	<u>\$ 3,706,447</u>	<u>\$ 859,767</u>	<u>\$ 235,313</u>	<u>\$ 57,833</u>	<u>\$ 12,097</u>	<u>\$ 1,301</u>	<u>\$ 201,943</u>

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Emergency Medical Ambulance Service	Comm Dev Comm Donation	Law Enforcement Cont. Ed	Clerk's Records Perpetuation	Enhanced 911	Co Riverboart Rev Sharing	Pul Co Emerg Telephone System
Cash and investments - beginning	\$ 37,243	\$ 6,625	\$ 844	\$ 45,292	\$ 226,993	\$ 305,129	\$ 223,873
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	60,302	-
Charges for services	-	-	-	-	117,221	-	65,836
Fines and forfeits	-	-	-	3,616	-	-	-
Other receipts	387,184	1,007	-	-	422	-	10,595
Total receipts	<u>387,184</u>	<u>1,007</u>	<u>-</u>	<u>3,616</u>	<u>117,643</u>	<u>60,302</u>	<u>76,431</u>
Disbursements:							
Personal services	-	-	-	-	86,028	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	132,673	-	-
Capital outlay	-	-	-	-	14,791	-	25,162
Other disbursements	400,130	4,148	215	357	-	-	291
Total disbursements	<u>400,130</u>	<u>4,148</u>	<u>215</u>	<u>357</u>	<u>233,492</u>	<u>-</u>	<u>25,453</u>
Excess (deficiency) of receipts over disbursements	<u>(12,946)</u>	<u>(3,141)</u>	<u>(215)</u>	<u>3,259</u>	<u>(115,849)</u>	<u>60,302</u>	<u>50,978</u>
Cash and investments - ending	<u>\$ 24,297</u>	<u>\$ 3,484</u>	<u>\$ 629</u>	<u>\$ 48,551</u>	<u>\$ 111,144</u>	<u>\$ 365,431</u>	<u>\$ 274,851</u>

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Drug Free Commission	Drainage Maintenance	Prosecutor Title IV-D #1	Extradition	Recorder's Records Perpetuation	User Fee	Health Maintenance
Cash and investments - beginning	\$ 12,899	\$ 1,421,131	\$ 25,689	\$ 872	\$ 121,573	\$ 98,871	\$ 43,747
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	14,068	-	-
Fines and forfeits	8,687	-	-	-	-	16,999	-
Other receipts	-	459,785	19,848	-	-	-	33,352
Total receipts	<u>8,687</u>	<u>459,785</u>	<u>19,848</u>	<u>-</u>	<u>14,068</u>	<u>16,999</u>	<u>33,352</u>
Disbursements:							
Personal services	-	-	-	-	-	-	14,378
Supplies	-	-	-	-	-	-	3,000
Other services and charges	6,866	-	-	-	-	-	8,934
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	252,912	1,966	-	51,506	3,603	-
Total disbursements	<u>6,866</u>	<u>252,912</u>	<u>1,966</u>	<u>-</u>	<u>51,506</u>	<u>3,603</u>	<u>26,312</u>
Excess (deficiency) of receipts over disbursements	<u>1,821</u>	<u>206,873</u>	<u>17,882</u>	<u>-</u>	<u>(37,438)</u>	<u>13,396</u>	<u>7,040</u>
Cash and investments - ending	<u>\$ 14,720</u>	<u>\$ 1,628,004</u>	<u>\$ 43,571</u>	<u>\$ 872</u>	<u>\$ 84,135</u>	<u>\$ 112,267</u>	<u>\$ 50,787</u>

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Pretrial Diversion	Guardian Ad Litem/Court	PLAT BOOK FEES	Misdemeanant	Supplemental Public Defender Svc	Clerk Incentive IV-D	Surveyor's Perpetuation Fund
Cash and investments - beginning	\$ 14,514	\$ 11,031	\$ -	\$ 109,813	\$ 64,953	\$ 37,770	\$ 3,015
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	1,458	-	10,323	-	3,620
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	9,732	12,000	-	10,550	-	14,272	-
Total receipts	<u>9,732</u>	<u>12,000</u>	<u>1,458</u>	<u>10,550</u>	<u>10,323</u>	<u>14,272</u>	<u>3,620</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	401	-	-	-	-	-	-
Other services and charges	9,007	-	-	-	-	-	-
Capital outlay	10,320	-	-	-	-	-	-
Other disbursements	-	12,000	-	54,276	-	6,931	-
Total disbursements	<u>19,728</u>	<u>12,000</u>	<u>-</u>	<u>54,276</u>	<u>-</u>	<u>6,931</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(9,996)</u>	<u>-</u>	<u>1,458</u>	<u>(43,726)</u>	<u>10,323</u>	<u>7,341</u>	<u>3,620</u>
Cash and investments - ending	<u>\$ 4,518</u>	<u>\$ 11,031</u>	<u>\$ 1,458</u>	<u>\$ 66,087</u>	<u>\$ 75,276</u>	<u>\$ 45,111</u>	<u>\$ 6,635</u>

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Jury Pay	Rainy Day Fund	Co Sales Disclosures	Cedit Capital Projects	Sheriffs Seized Assets	County Levy Excess	Wireless 911
Cash and investments - beginning	\$ 2,925	\$ 853,187	\$ 16,402	\$ 1,928,087	\$ 311	\$ 191,525	\$ 2,154
Receipts:							
Taxes	-	-	-	443,090	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	1,635	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	16,106	-	53,594	3,710	89	552
Total receipts	-	16,106	1,635	496,684	3,710	89	552
Disbursements:							
Personal services	-	-	-	56,927	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	15,345	-	282,079	-	-	-
Capital outlay	-	-	-	590	-	-	-
Other disbursements	-	-	-	43,900	3,710	191,546	-
Total disbursements	-	15,345	-	383,496	3,710	191,546	-
Excess (deficiency) of receipts over disbursements	-	761	1,635	113,188	-	(191,457)	552
Cash and investments - ending	<u>\$ 2,925</u>	<u>\$ 853,948</u>	<u>\$ 18,037</u>	<u>\$ 2,041,275</u>	<u>\$ 311</u>	<u>\$ 68</u>	<u>\$ 2,706</u>

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	CO ELECTED OFFICIALS TRAINING	Cumulative Capital Development	Cumulative Bridge	Cumulative Jail Fund	General Drain Improvement	Sheriff Pension Trust Fund	Congressional School Interest
Cash and investments - beginning	\$ -	\$ 1,389,582	\$ 2,081,527	\$ 188,409	\$ 1,287,130	\$ 50,887	\$ 11,134
Receipts:							
Taxes	-	137,240	172,084	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	12,939	16,224	-	-	-	-
Charges for services	480	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	9,407	-
Other receipts	-	8,348	32,332	1,449	144,579	-	251
Total receipts	<u>480</u>	<u>158,527</u>	<u>220,640</u>	<u>1,449</u>	<u>144,579</u>	<u>9,407</u>	<u>251</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	3,725	-	-	-	-
Capital outlay	-	27,762	265,096	-	-	-	-
Other disbursements	-	-	-	-	131,556	-	1,518
Total disbursements	<u>-</u>	<u>27,762</u>	<u>268,821</u>	<u>-</u>	<u>131,556</u>	<u>-</u>	<u>1,518</u>
Excess (deficiency) of receipts over disbursements	<u>480</u>	<u>130,765</u>	<u>(48,181)</u>	<u>1,449</u>	<u>13,023</u>	<u>9,407</u>	<u>(1,267)</u>
Cash and investments - ending	<u>\$ 480</u>	<u>\$ 1,520,347</u>	<u>\$ 2,033,346</u>	<u>\$ 189,858</u>	<u>\$ 1,300,153</u>	<u>\$ 60,294</u>	<u>\$ 9,867</u>

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Clerk's Trust	Tax Sale Redemption	Surplus Tax	County Sheriff	Infraction Judgements	Inheritance Tax	County Sheriff's Inmate Trust
Cash and investments - beginning	\$ 668,319	\$ 350	\$ 16,993	\$ 2,339	\$ -	\$ 127,918	\$ 11,468
Receipts:							
Taxes	-	-	14,234	-	-	1,210,622	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	15,287	-	-
Other receipts	1,248,140	38,747	258	231,297	-	-	221,623
Total receipts	<u>1,248,140</u>	<u>38,747</u>	<u>14,492</u>	<u>231,297</u>	<u>15,287</u>	<u>1,210,622</u>	<u>221,623</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,773,138	33,653	17,877	231,133	15,287	1,138,246	218,378
Total disbursements	<u>1,773,138</u>	<u>33,653</u>	<u>17,877</u>	<u>231,133</u>	<u>15,287</u>	<u>1,138,246</u>	<u>218,378</u>
Excess (deficiency) of receipts over disbursements	<u>(524,998)</u>	<u>5,094</u>	<u>(3,385)</u>	<u>164</u>	<u>-</u>	<u>72,376</u>	<u>3,245</u>
Cash and investments - ending	<u>\$ 143,321</u>	<u>\$ 5,444</u>	<u>\$ 13,608</u>	<u>\$ 2,503</u>	<u>\$ -</u>	<u>\$ 200,294</u>	<u>\$ 14,713</u>

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Special Death Benefit	Education Plate Fees Agency	Sheriff Pension Retirement Trust	Child Restraint Violations Fee	Homestead Credit Rebate	Tax Distribution	MADD AWARD
Cash and investments - beginning	\$ -	\$ -	\$ 893,293	\$ -	\$ -	\$ 1,534,235	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	1,230	638	-	50	-	-	-
Other receipts	-	-	102,962	-	761	13,949,165	410
Total receipts	<u>1,230</u>	<u>638</u>	<u>102,962</u>	<u>50</u>	<u>761</u>	<u>13,949,165</u>	<u>410</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,230	638	190,324	50	761	14,021,999	410
Total disbursements	<u>1,230</u>	<u>638</u>	<u>190,324</u>	<u>50</u>	<u>761</u>	<u>14,021,999</u>	<u>410</u>
Excess (deficiency) of receipts over disbursements	-	-	(87,362)	-	-	(72,834)	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 805,931</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,461,401</u>	<u>\$ -</u>

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Star City Sewer Planning Grant	97.042 - 2010 EMA Performace Grant	2010 Foundation Grant EMPG-C	16.738 D3-11-5940 JAG-FA	16.738 09-DJ-096 E Byrne Jag	Panhandle Pathway Escrow Acct	2017 REASSESSMENT FUND
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,990	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	51,198
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	4,827
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	620
Other receipts	206,167	3,750	4,000	150,000	79,252	34,514	2,384
Total receipts	<u>206,167</u>	<u>3,750</u>	<u>4,000</u>	<u>150,000</u>	<u>79,252</u>	<u>34,514</u>	<u>59,029</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	206,167	-	-	-	-	-	-
Other disbursements	-	3,750	4,000	-	-	74,504	-
Total disbursements	<u>206,167</u>	<u>3,750</u>	<u>4,000</u>	<u>-</u>	<u>-</u>	<u>74,504</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>150,000</u>	<u>79,252</u>	<u>(39,990)</u>	<u>59,029</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 150,000</u>	<u>\$ 79,252</u>	<u>\$ -</u>	<u>\$ 59,029</u>

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Special Donation Fund	Cumulative Building	Emergency Flood Exp Fund	PSS COLLABORATION CDFA# 16.738	Probation Department	Donations	Property Reassessment
Cash and investments - beginning	\$ -	\$ -	\$ 1,041	\$ -	\$ 515	\$ 70,279	\$ 570,911
Receipts:							
Taxes	-	101,686	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	9,587	-	150,000	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	2,100
Other receipts	1,000	2,522	-	-	9,223	-	5,000
Total receipts	<u>1,000</u>	<u>113,795</u>	<u>-</u>	<u>150,000</u>	<u>9,223</u>	<u>-</u>	<u>7,100</u>
Disbursements:							
Personal services	-	-	-	-	-	-	105,776
Supplies	-	-	-	-	-	-	288
Other services and charges	-	-	-	-	-	-	83,655
Capital outlay	-	-	-	-	-	-	3,354
Other disbursements	589	-	-	150,000	9,193	-	-
Total disbursements	<u>589</u>	<u>-</u>	<u>-</u>	<u>150,000</u>	<u>9,193</u>	<u>-</u>	<u>193,073</u>
Excess (deficiency) of receipts over disbursements	<u>411</u>	<u>113,795</u>	<u>-</u>	<u>-</u>	<u>30</u>	<u>-</u>	<u>(185,973)</u>
Cash and investments - ending	<u>\$ 411</u>	<u>\$ 113,795</u>	<u>\$ 1,041</u>	<u>\$ -</u>	<u>\$ 545</u>	<u>\$ 70,279</u>	<u>\$ 384,938</u>

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Sheriffs Continuing Education	Recycling/Purchase of Recyclables	Fema Supplemental Funding Gr	Rural Dev Actin Grant	Work Release	Riverboat Rev Sharing	Sheriffs Commissary
Cash and investments - beginning	\$ 296	\$ 514	\$ 389	\$ 5,740	\$ 59,945	\$ -	\$ 35,526
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	86,079	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	64,335	-	-
Other receipts	-	-	-	-	-	-	96,602
Total receipts	-	-	-	-	64,335	86,079	96,602
Disbursements:							
Personal services	-	-	-	-	25,896	-	-
Supplies	-	-	-	-	6,109	-	-
Other services and charges	-	-	-	-	1,300	-	-
Capital outlay	-	-	-	-	21,499	-	-
Other disbursements	-	-	-	-	-	86,079	131,713
Total disbursements	-	-	-	-	54,804	86,079	131,713
Excess (deficiency) of receipts over disbursements	-	-	-	-	9,531	-	(35,111)
Cash and investments - ending	\$ 296	\$ 514	\$ 389	\$ 5,740	\$ 69,476	\$ -	\$ 415

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Welfare Excise Allocation	D.A.R.E. Donation Fund	Bioterrorism Grant-Health	Coroners Education	Operation Pullover	County Portion Child Psych Rts	06 Homeland Secu Cfda #97.073
Cash and investments - beginning	\$ -	\$ 434	\$ 5,614	\$ 172	\$ 1,322	\$ 33,348	\$ 21,686
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	255,677	-	-	-	-	-	-
Charges for services	-	-	-	1,117	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	2,857	-	-
Total receipts	<u>255,677</u>	<u>-</u>	<u>-</u>	<u>1,117</u>	<u>2,857</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	255,677	-	-	1,199	3,034	-	-
Total disbursements	<u>255,677</u>	<u>-</u>	<u>-</u>	<u>1,199</u>	<u>3,034</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>(82)</u>	<u>(177)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 434</u>	<u>\$ 5,614</u>	<u>\$ 90</u>	<u>\$ 1,145</u>	<u>\$ 33,348</u>	<u>\$ 21,686</u>

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Sales Disclosure	Appointed Special Advocate Ser	Grant Health Bio 05/06	Co General Incentive IV-D	Co Rec Id Sec Protect	Health - 2001 Tobacco Settmt	Justice Center - Cagit
Cash and investments - beginning	\$ 110	\$ 650	\$ 10,881	\$ 19,684	\$ 19,703	\$ 27,663	\$ 2,038,061
Receipts:							
Taxes	-	-	-	-	-	-	615,510
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	1,635	-	-	-	3,050	-	-
Fines and forfeits	-	200	-	-	-	-	-
Other receipts	-	-	7,263	13,191	-	14,743	32,300
Total receipts	1,635	200	7,263	13,191	3,050	14,743	647,810
Disbursements:							
Personal services	-	-	-	-	-	-	255,015
Supplies	-	-	-	-	-	-	196,709
Other services and charges	-	-	-	-	-	-	311,228
Capital outlay	-	-	-	-	-	-	32,456
Other disbursements	1,545	-	11,995	3,150	9,338	15,112	-
Total disbursements	1,545	-	11,995	3,150	9,338	15,112	795,408
Excess (deficiency) of receipts over disbursements	90	200	(4,732)	10,041	(6,288)	(369)	(147,598)
Cash and investments - ending	\$ 200	\$ 850	\$ 6,149	\$ 29,725	\$ 13,415	\$ 27,294	\$ 1,890,463

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	L.E.P.C. Emergency Planning	Probation Alco Sens/Drug Screen	Probation Detention Assessmt	Prosecutor Coord Council Fees	Recorders Mortgage Fee	Section 102 Voting System	Sheriff Canine Donation
Cash and investments - beginning	\$ 16,414	\$ 327	\$ 142	\$ 1,792	\$ 100	\$ 198	\$ 1,309
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	1,078	-	-
Fines and forfeits	-	6,093	-	-	-	-	-
Other receipts	4,426	-	-	-	-	-	-
Total receipts	<u>4,426</u>	<u>6,093</u>	<u>-</u>	<u>-</u>	<u>1,078</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	674	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	5,460	-	-	1,050	-	1,193
Total disbursements	<u>674</u>	<u>5,460</u>	<u>-</u>	<u>-</u>	<u>1,050</u>	<u>-</u>	<u>1,193</u>
Excess (deficiency) of receipts over disbursements	<u>3,752</u>	<u>633</u>	<u>-</u>	<u>-</u>	<u>28</u>	<u>-</u>	<u>(1,193)</u>
Cash and investments - ending	<u>\$ 20,166</u>	<u>\$ 960</u>	<u>\$ 142</u>	<u>\$ 1,792</u>	<u>\$ 128</u>	<u>\$ 198</u>	<u>\$ 116</u>

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Sheriff's Alco Sensors	Sheriff's Controlled Subst Tax	Superior Court Drug/Alcohol	Supp Adult Probation Serv	Supp Juvenile Probation Serv	Title Iii Voting System	City & Town Court Costs
Cash and investments - beginning	\$ 935	\$ 714	\$ 9,175	\$ 136,896	\$ 22,541	\$ 50,528	\$ 2,424
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	43,156	3,079	-	3,321
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>-</u>	<u>-</u>	<u>-</u>	<u>43,156</u>	<u>3,079</u>	<u>-</u>	<u>3,321</u>
Disbursements:							
Personal services	-	-	-	22,364	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	1,648	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	279	-	-	345	-	-	4,059
Total disbursements	<u>279</u>	<u>-</u>	<u>-</u>	<u>24,357</u>	<u>-</u>	<u>-</u>	<u>4,059</u>
Excess (deficiency) of receipts over disbursements	<u>(279)</u>	<u>-</u>	<u>-</u>	<u>18,799</u>	<u>3,079</u>	<u>-</u>	<u>(738)</u>
Cash and investments - ending	<u>\$ 656</u>	<u>\$ 714</u>	<u>\$ 9,175</u>	<u>\$ 155,695</u>	<u>\$ 25,620</u>	<u>\$ 50,528</u>	<u>\$ 1,686</u>

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Congressional School Prin	Victim Assistance 10/11	Victim Assistance 09/10	Fines & Forfeitures	Delinquent Sewer Assessmt	State Homestead Credit	Interstate Comp Appl
Cash and investments - beginning	\$ 25,293	\$ (4,323)	\$ -	\$ 749	\$ -	\$ 220	\$ 150
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	8,047	-	-	525
Other receipts	-	19,415	5,915	-	22,787	-	-
Total receipts	-	19,415	5,915	8,047	22,787	-	525
Disbursements:							
Personal services	-	13,095	10,277	-	-	-	-
Supplies	-	997	-	-	-	-	-
Other services and charges	-	1,000	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	8,299	22,787	-	675
Total disbursements	-	15,092	10,277	8,299	22,787	-	675
Excess (deficiency) of receipts over disbursements	-	4,323	(4,362)	(252)	-	-	(150)
Cash and investments - ending	\$ 25,293	\$ -	\$ (4,362)	\$ 497	\$ -	\$ 220	\$ -

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	H1N1 Grant - Co Health Dept	Arra - Clerk Incentive	Dea Marijuana Erad	Automation Exter. Defibulator	8 Aviation	Jaibg Program Gr#06-Jb-020
Cash and investments - beginning	\$ 3,307	\$ 117	\$ 1,250	\$ 26	\$ 435,937	\$ 10,000
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	26,797	-	-	-	87,994	-
Total receipts	26,797	-	-	-	87,994	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	28,316	-	-	-	523,771	-
Total disbursements	28,316	-	-	-	523,771	-
Excess (deficiency) of receipts over disbursements	(1,519)	-	-	-	(435,777)	-
Cash and investments - ending	\$ 1,788	\$ 117	\$ 1,250	\$ 26	\$ 160	\$ 10,000

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Hmld Sec Eds#C44P-1-054A	Maintenance Department	Health Department	Jail Lease Rental	Industrial Park Improvements	Comm Develop Comm Blk Grt
Cash and investments - beginning	\$ (2,234)	\$ 1,000	\$ 20	\$ 7,328	\$ 43,644	\$ 159,880
Receipts:						
Taxes	-	-	-	268,470	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	1,541	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,493	282	39,250	6,358	-	48,098
Total receipts	2,493	282	39,250	276,369	-	48,098
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	264,500	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	259	282	39,250	-	-	100,000
Total disbursements	259	282	39,250	264,500	-	100,000
Excess (deficiency) of receipts over disbursements	2,234	-	-	11,869	-	(51,902)
Cash and investments - ending	\$ -	\$ 1,000	\$ 20	\$ 19,197	\$ 43,644	\$ 107,978

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Recorder Dept	Treasurer	Payroll	Tax Sale Costs	Tax Sale Surplus	State Sex And Viol Offn Adm
Cash and investments - beginning	\$ 4,548	\$ 204,224	\$ 36,075	\$ 23,878	\$ 59,717	\$ 31
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	116
Other receipts	52,018	12,250,895	1,652,893	17,572	88,507	-
Total receipts	52,018	12,250,895	1,652,893	17,572	88,507	116
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	51,257	12,266,591	1,656,812	9,571	42,446	104
Total disbursements	51,257	12,266,591	1,656,812	9,571	42,446	104
Excess (deficiency) of receipts over disbursements	761	(15,696)	(3,919)	8,001	46,061	12
Cash and investments - ending	\$ 5,309	\$ 188,528	\$ 32,156	\$ 31,879	\$ 105,778	\$ 43

PULASKI COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Co. Sex And Violent Offn. Adm.	6 Aviation	Aviation Improv Donation	Sheriff Pension Benefit Trust	Transfer Station	Totals
Cash and investments - beginning	\$ 2,146	\$ (287)	\$ 19,545	\$ 99,029	\$ 100	\$ 22,219,282
Receipts:						
Taxes	-	-	-	-	-	8,374,499
Licenses and permits	-	-	-	-	-	36,468
Intergovernmental	-	-	-	-	-	3,039,251
Charges for services	-	-	-	-	-	1,313,364
Fines and forfeits	1,044	-	-	-	-	246,293
Other receipts	-	44,987	-	12,147	-	33,035,199
Total receipts	<u>1,044</u>	<u>44,987</u>	<u>-</u>	<u>12,147</u>	<u>-</u>	<u>46,045,074</u>
Disbursements:						
Personal services	-	-	-	-	-	6,416,874
Supplies	-	-	-	-	-	1,357,889
Other services and charges	-	-	-	-	-	2,657,793
Capital outlay	-	-	-	-	-	761,937
Other disbursements	-	44,700	-	16,968	-	34,419,800
Total disbursements	<u>-</u>	<u>44,700</u>	<u>-</u>	<u>16,968</u>	<u>-</u>	<u>45,614,293</u>
Excess (deficiency) of receipts over disbursements	<u>1,044</u>	<u>287</u>	<u>-</u>	<u>(4,821)</u>	<u>-</u>	<u>430,781</u>
Cash and investments - ending	<u>\$ 3,190</u>	<u>\$ -</u>	<u>\$ 19,545</u>	<u>\$ 94,208</u>	<u>\$ 100</u>	<u>\$ 22,650,063</u>

PULASKI COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2011

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 992,730</u>	<u>\$ 387,666</u>

PULASKI COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2011

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Copier Plus	Copier Service	\$ 16,123	10-01-10	09-30-15
Great America	Copier	945	06-12-09	06-11-14
Leaf Inc	Copiers	<u>23,028</u>	09-16-10	09-15-15
Total governmental activities		<u>40,096</u>		
Total of annual lease payments		<u>\$ 40,096</u>		
Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year	
Type	Purpose			
Governmental activities:				
General obligation bonds	Pul Co Jail Building	<u>\$ 4,100,000</u>	<u>\$ 523,000</u>	
Totals		<u>\$ 4,100,000</u>	<u>\$ 523,000</u>	

PULASKI COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2011

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	Ending Balance
Governmental activities:	
Land	\$ 3,643,009
Infrastructure	38,407,006
Buildings	9,864,869
Improvements other than buildings	2,479,489
Machinery, equipment and vehicles	5,879,810
Construction in progress	406,525
Total governmental activities	60,680,708
Total capital assets	\$ 60,680,708

PULASKI COUNTY
OTHER REPORTS

The annual report presented herein was prepared in addition to other official reports prepared for the individual County offices listed below:

Emergency Medical Ambulance Service
Transfer Station

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF PULASKI COUNTY, INDIANA

Compliance

We have audited the compliance of the Pulaski County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2011. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2011.

Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(Continued)

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the County's management, County Commissioners, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

June 4, 2012

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The Schedule of Expenditures of Federal Awards and accompanying note presented were approved by management of the County. The schedule and note are presented as intended by the County.

PULASKI COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2011

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through Indiana Office of Community and Rural Affairs CDBG - State-Administered CDBG Cluster Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	DR2-09-181	\$ <u>206,167</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute JAG Program Cluster Edward Byrne Memorial Justice Assistance Grant Program	16.738	09-DJ-072	<u>150,000</u>
Crime Victim Assistance	16.575	10VAPR198 10VAPR158	10,277 <u>15,092</u>
Total for program			<u>25,369</u>
Total for federal grantor agency			<u>175,369</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Criminal Justice Institute Highway Safety Cluster Alcohol Impaired Driving Countermeasures Incentive Grants I Operation Pullover	20.601		<u>3,444</u>
Direct Grant Airport Improvement Program AIP 3-18-0087-07 AIP 3-18-0087-08	20.106		42,465 <u>53,541</u>
Total for program			<u>96,006</u>
Total for federal grantor agency			<u>99,450</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana State Department of Health Public Health Emergency Preparedness Public Health Preparedness BASE Grant Public Health Emergency Response (PHER) H1N1 Grant	93.069		11,783 <u>28,316</u>
Total for program			<u>40,099</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563	2011	<u>154,005</u>
Total for federal grantor agency			<u>194,104</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Emergency Management Performance Grants	97.042	C44P-1-162A C44P-1-352A	3,750 <u>20,692</u>
Total for program			<u>24,442</u>
Homeland Security Cluster State Homeland Security Program (SHSP)	97.073	C44P-1-054A	<u>259</u>
Total for federal grantor agency			<u>24,701</u>
Total federal awards expended			<u>\$ 699,791</u>

The accompanying note is an integral part of the Schedule of Expenditures of Federal Awards.

PULASKI COUNTY
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Pulaski County and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statement. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

PULASKI COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiency identified?	none reported
Noncompliance material to the financial statement noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiency identified?	none reported
Type of auditor's report issued on compliance for major programs:	Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	no
--	----

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
93.563	CDBG – State-Administered CDBG Cluster Child Support Enforcement

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee?	no
--	----

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

PULASKI COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

PULASKI COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 4, 2012, with Michael Tiede, President of the Board of County Commissioners; Jerry Sullivan, President of the County Council; and Shelia Garling, Auditor. Our audit disclosed no material items that warrant comment at this time.