

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

ANNUAL FINANCIAL REPORT

2010

BARTHOLOMEW COUNTY, INDIANA



FILED

09/02/2011

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Barbara J. Hackman	11-03-08 to 12-31-14
Treasurer	Vernon Jewell Pia M. O'Connor	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Clerk	Tami Hines	01-01-08 to 12-31-11
Sheriff	Mark E. Gorbett	01-01-07 to 12-31-14
Recorder	Betty Jean Beshear Anita L. Hole	01-01-07 to 12-31-10 01-01-11 to 12-31-14
President of the Board of County Commissioners	Paul Franke Carl H. Lienhoop	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the County Council	Evelyn S. Pence Larry S. Fisher	01-01-10 to 12-31-10 01-01-11 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

TO: THE OFFICIALS OF BARTHOLOMEW COUNTY, INDIANA

We have audited the accompanying financial statement of Bartholomew County (County), for the year ended December 31, 2010. The financial statement is the responsibility of the County's management. Our responsibility is to express opinions on the 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 (Indiana Code 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting noted above is a different basis than that used in the prior year.

In accordance with Government Auditing Standards, we have also issued a report dated August 8, 2011, 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 ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)

Included in the financial statement is the receipts and disbursements activity from emergency telephone system fees (Indiana Code 36-8-16) and enhanced wireless emergency telephone fees (Indiana Code 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 Capital Assets, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Capital Assets, and Schedule of Long-Term Debt 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, Board of County Commissioners, County Council, and 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

August 8, 2011



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

TO: THE OFFICIALS OF BARTHOLOMEW COUNTY, INDIANA

We have audited the financial statement of Bartholomew County (County), for the year ended December 31, 2010, and have issued our report thereon dated August 8, 2011. 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 FINANCIAL STATEMENTS
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, Board of County Commissioners, County Council, and 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

August 8, 2011

FINANCIAL STATEMENT

BARTHOLOMEW COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
REGULATORY BASIS
For The Year Ended December 31, 2010

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
General	\$ 4,217,136	\$ 20,742,934	\$ 22,517,915	\$ 2,442,155
Local Road and Street	402,720	1,006,307	940,097	468,930
Accident Report	8,701	9,291	9,806	8,186
Firearms Training	25,735	20,860	25,837	20,758
Health	806,416	1,537,765	1,463,745	880,436
County Alcohol and Drug Services	23,069	65,000	70,629	17,440
Donations	113,770	19,370	3,749	129,391
H1N1 Phase I	21,056	7	13,805	7,258
Clerk's Records Perpetuation	133,674	41,590	4,529	170,735
Emergency Telephone System	(180,335)	1,242,603	876,266	186,002
Drug Free Community	75,533	62,169	55,110	82,592
Mcqueen Drain	-	18,167	18,167	-
Highway	309,269	2,315,352	2,315,391	309,230
Property Reassessment	682,572	153,223	279,946	555,849
Supplemental Juvenile Probation Service	21,672	20,246	28,711	13,207
Supplemental Adult Probation Services	121,762	474,537	452,045	144,254
Recorder's Records Perpetuation	176,815	110,989	125,825	161,979
Covered Bridge	15,550	1,850	-	17,400
Health Maintenance	158,265	49,095	38,643	168,717
Pretrial Diversion	13,792	135,772	135,365	14,199
Guardian Ad Litem/Court	-	26,018	26,018	-
Plat Book	6,918	4,847	7,113	4,652
County Misdemeanant	52,173	46,841	52,749	46,265
Supplemental Public Defender Service	10,398	-	1,028	9,370
H1N1 Phase II	(18,400)	22,323	3,922	1
H1N1 Phase III	40,042	10,367	46,187	4,222
Columbus Regional Hospital	-	12,523,893	12,523,893	-
CDBG Driftwood	-	18,000	18,000	-
Tax Sale Fees	16,448	559	13,836	3,171
Henry Loesch Maintenance	-	36,522	36,522	-
Rainy Day Fund	3,541,270	1,068,041	400,000	4,209,311
Inmate Medical	3,514	-	3,514	-
State Welfare Excise Tax	-	1,280,982	1,280,982	-
CEDIT Holding Fund	-	188,906	177,872	11,034
Juvenile Justice Grant 09-JF-002	-	17,614	17,614	-
Community Corrections Adult	410,754	1,023,930	1,366,447	68,237
Tobacco Settlement	173,252	34,128	10,451	196,929
Juvenile Incentive Block Grant	-	10,000	3,399	6,601
Health VFC Grant	-	-	975	(975)
Levy Excess	68,380	56,912	-	125,292
State Court Improvement Grant	-	6,500	2,000	4,500
Homeland Security IDHS 2007 PSIC Grant	3,600	-	3,600	-
State Violent Offender	7	340	341	6
Emergency Telephone Wireless	98,504	267,203	311,725	53,982
CEDIT County Share	-	1,780,126	1,323,272	456,854
Election Board	856,115	214,509	181,155	889,469
Drug Enforcement Seizure Money	17,973	2,231	5,065	15,139
Community Corrections Juvenile	51,498	63,640	70,226	44,912
Informal Adjustment Juvenile Probation	3,903	-	-	3,903
Edward Armuth Drain	11,762	2,673	1,228	13,207
Armuth-Schuder Mainenance	14,810	-	4,652	10,158
Big Tough Drain	18,959	-	4,700	14,259
Hardin S Linke Drain	59,053	9,302	3,014	65,341
Clifford Maintenance Drain	-	3,453	3,453	-
Denois Creek Drain	35,840	39,745	773	74,812
Opossum Creek Drain	-	43,536	43,536	-
Driftwood Drain	-	1,348	1,348	-
Henry Loesch Drain	-	11,049	11,049	-
Charles Ross Drain	3,163	-	195	2,968
Sloan Branch Drain	6,838	-	260	6,578
Ellen Stobo Drain	1,046	-	251	795
Walesboro Maintenance Drain	22,431	2,391	2,279	22,543
Little Tough Maintenance	1,961	1,260	74	3,147
Martin Holder Maintenance	1,493	-	942	551

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

BARTHOLOMEW COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
REGULATORY BASIS
For The Year Ended December 31, 2010
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Clifty Farms Maintenance	4,907	-	-	4,907
Juvenile Accountabilty Incentive Block Grant	(16,916)	39,147	31,564	(9,333)
Adult Protective Sevices	(30,526)	127,425	112,298	(15,399)
Telecommunications Non-Reverting	422,165	95,020	-	517,185
Community Corrections Project Income	182,898	466,212	516,212	132,898
Park Board Non-Reverting Capital	7,105	-	-	7,105
Park Board Non-Reverting Operating	51,071	18,638	3,878	65,831
Juvenile Probation Administration Fees	2,080	10,276	10,000	2,356
Probation Interstate Compact Fee	38	450	450	38
Adult Probation Administration Fees	32,459	70,630	90,000	13,089
Joseph Anthony Drain	35,767	464	2,995	33,236
Chambers Drain	-	4,562	4,562	-
Clarence Hall Drain	-	4,610	4,610	-
Tellman Maintenance Drain	-	6,072	6,072	-
CASA Criminal Justice Institute Grant	-	50,000	50,000	-
Riverboat Wagering Tax	-	447,043	447,043	-
Convention and Visitor's Bureau	164,325	1,050,518	1,012,729	202,114
General Drain Improvement	256,682	22,679	95,255	184,106
Hawcreek Drain	-	248	248	-
East Clifford Drain	-	246	246	-
County Medical Care	4,178	-	4,178	-
County Law Enforcement Continuing Education 1	73	2,350	2,350	73
County Adjusted Gross Income Tax	-	17,637,019	17,637,019	-
Aftercare Community Liaison	(3,148)	-	-	-
County Law Enforcement Continuing Education 2	-	27,933	27,933	-
East Clifford Drain Maintenance	1,745	394	-	2,139
Sheriff Nonreverting	1,711	-	298	1,413
Public Health Preparedness	17,973	3,191	4,087	17,077
Surveyor's Cornerstone Perpetuation	16,255	12,335	2,426	26,164
Jury Pay Supplement	8,207	-	-	8,207
Local Emergency Planning and Right to Know	70,922	5,497	10,494	65,925
County Sales Disclosures	34,812	6,945	-	41,757
Public Defender Circuit Court	15,058	2,972	-	18,030
Public Defender Superior Court I	410	1,410	-	1,820
Public Defender Superior Court 2	35,996	26,654	-	62,650
County Identification Protection Act	76,900	33,209	2,156	107,953
State Homeland Security Program 2005	-	2,246	2,246	-
Equitable Share Prosecutor	6,852	4,949	11,787	14
State's Share of Delinquents	-	729	729	-
Debt Service	1,072,847	1,723,736	2,320,976	475,607
CDBG Highway	-	188,291	188,291	-
Cumulative Bridge	2,289,982	1,458,291	1,609,374	2,138,899
County General ARRA	-	42,149	34,485	7,664
Prosecutor ARRA	-	48,934	-	48,934
Clerk ARRA	-	5,349	-	5,349
PERF Voluntary Annuity	-	21,693	21,693	-
Congressional School Principal	57,907	-	-	57,907
Georg Utz Incorporated	11,840	-	11,840	-
Real Property Endorsments	27,403	13,616	24,498	16,521
Erosion and Sediment Control	740	1,700	960	1,480
Special Vehicle Inspections	1,455	1,900	2,615	740
Edith Ross Memorial	8,389	-	-	8,389
Additional Judgement Excise Tax	14	14	-	28
City and Town Court Costs	15,905	34,314	-	50,219
Coroners Training and Continuing Education	739	9,162	9,028	873
Congressional School Interest	39,593	-	2,316	37,277
Surplus Tax Sale	584,714	557,915	686,723	455,906
Tax Sale Redemption	2,088	160,486	161,086	1,488
Surplus Tax	238,242	58,562	287,799	9,005
State Sales Disclosure Fee	625	6,945	6,840	730
Sewage Collections	129	33,928	34,057	-
Overweight Vehicle Fines	-	678	678	-
Infraction Judgements	20,437	294,837	294,295	20,979
Inheritance Tax	529,954	1,750,112	1,753,391	526,675

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

BARTHOLOMEW COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
REGULATORY BASIS
For The Year Ended December 31, 2010
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Commissioners Certificate Sale	-	20,858	2,929	17,929
Payroll	-	15,135,044	15,135,044	-
Deferred Compensation	-	239,632	239,632	-
Payroll Withholding-Federal	-	1,311,997	1,311,997	-
Payroll Withholding-State	-	500,902	500,902	-
Payroll Withholding-Local Tax	-	180,015	180,015	-
Health Insurance	-	491,692	491,692	-
Wage Garnishment	-	64,070	64,070	-
Insurance-Other	-	92,258	92,258	-
Special Death Benefit	395	6,400	6,205	590
Education Plate Fees	979	2,719	2,719	979
Electrical License/Permits	750	7,973	8,333	390
CEDIT Distribution	-	4,409,255	4,409,255	-
Financial Institution Tax	-	98,837	98,837	-
Mortgage Fees-State Share	613	9,060	8,753	920
County Vehicle Excise Tax Distribution	-	367,176	367,176	-
Users Fees	536,334	287,981	231,783	592,532
Homestead Credit Rebate	17,334	-	17,334	-
Final PTRC 2008	-	753,433	326,217	427,216
Tax Distribution	-	78,902,067	78,902,067	-
United Way	-	7,184	7,184	-
Direct Deposit Withholding	-	11,096,740	11,096,740	-
FICA	-	1,119,517	1,119,517	-
Child Restraint Viloations	125	3,488	3,313	300
Hope Storm Water	-	32,830	32,830	-
Violent Offender Administration	2,187	3,060	5,165	82
County Riverboat Revenue	100,352	182,393	22,957	259,788
Homestead Credit	(2,174)	427,215	425,488	(447)
Excess CAGIT	-	2,411,358	2,411,358	-
State Fines and Forfeitures	655	13,057	11,061	2,651
Community Corrections CTP Fund	20,069	63,855	71,750	12,174
Sheriff Drug Buy Money	5,043	-	2,125	2,918
Sheriff's Commissary	11,146	257,607	191,869	76,884
Clerk of the Circuit Court	1,801,353	11,248,661	11,605,465	1,444,549
County Recorder	30,895	406,885	400,034	37,746
County Sheriff	-	2,454,011	2,454,011	-
County Sheriff Inmate Trust	2,530	362,072	361,106	3,496
County Treasurer	1,492,552	101,302,226	91,052,987	11,741,791
Code Enforcement	100	187,231	187,331	-
County Health Department	63,354	204,730	208,356	59,728
Park and Recreation	2	18,639	18,639	2
Sheriff Pension	8,231,302	1,762,173	364,190	9,629,285
Self Insurance Fund	1,225,177	4,444,408	4,550,862	1,118,723
Totals	<u>\$ 32,504,952</u>	<u>\$ 314,334,858</u>	<u>\$ 303,887,607</u>	<u>\$ 42,952,203</u>

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

BARTHOLOMEW 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 (primary government), and does not include financial information for any of the County's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial information of the County (primary government.)

B. Basis of Accounting

The financial statements are reported on a regulatory basis of accounting prescribed by the State Board of Accounts in accordance with state statute (Indiana Code 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, but are not limited to, 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.

Special assessments which include amounts levied against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

BARTHOLOMEW COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

License and permits which includes amounts received from businesses, occupations, or non businesses 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 license 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 includes receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts includes, but is not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, 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 includes 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 help as performance guarantees (forfeitures).

Net proceeds from borrowings which includes receipts from general obligation bonds, notes and loans.

Intergovernmental loan activity which includes amounts received from other funds as loans on a temporary basis.

Transfers in which includes funds authorized by statute, ordinance, resolution or court order to be transferred in from another fund.

Internal service receipts which are comprised mostly of fees received for services performed for other funds.

Fiduciary receipts which are comprised mostly of contributions to the pensions funds from state and local sources.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements may include, but are not limited to, the following uses:

Personal services which includes 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.

BARTHOLOMEW COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Supplies which includes 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 includes, but is not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance; and rental charges.

Debt service principle and interest which includes 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 includes all outflows for land, infrastructure, buildings, improvements, machinery and equipment having an appreciable and calculable period of usefulness.

Interfund loan payments and loans made which includes amounts that are owed to a particular fund by another fund.

Transfers out which includes funds authorized by statute, ordinance, resolution or court order to be transferred to another fund.

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.

BARTHOLOMEW COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 (Indiana Code 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% 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.

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (Indiana Code 5-13), with financial institutions in the State of Indiana at year end were 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 statute (Indiana Code 5-13-9) authorizes 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 and 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

BARTHOLOMEW COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

participate in this defined benefit plan. State statutes (Indiana Code 5-10.2 and 5-10.3) govern, through the PERF 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% of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

PERF 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:

Public Employees' Retirement Fund
Harrison Building, Room 800
143 West Market Street
Indianapolis, IN 46204
Ph. (317) 233-4162

Funding Policy and Annual Pension Cost

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

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 (Indiana Code 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 (Indiana Code 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.

BARTHOLOMEW COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

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

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, Bartholomew County's Annual Report can be found on the Indiana Transparency Portal website: www.in.gov/itp/annual_reports/.

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010

	General	Local Road and Street	Accident Report	Firearms Training	Health	County Alcohol and Drug Services
Cash and investments - beginning	\$ 4,217,136	\$ 402,720	\$ 8,701	\$ 25,735	\$ 806,416	\$ 23,069
Receipts:						
Taxes	17,592,028	-	-	-	1,019,169	-
Licenses and permits	-	-	-	-	83,405	-
Intergovernmental	654,317	517,272	-	-	326,222	-
Charges for services	944,861	-	9,291	20,860	106,218	-
Fines and forfeits	607,346	-	-	-	-	-
Other receipts	944,382	489,035	-	-	2,751	65,000
Total receipts	<u>20,742,934</u>	<u>1,006,307</u>	<u>9,291</u>	<u>20,860</u>	<u>1,537,765</u>	<u>65,000</u>
Disbursements:						
Personal services	14,033,485	-	-	-	1,275,046	63,928
Supplies	709,364	111,100	-	-	69,330	1,736
Other services and charges	4,095,295	-	-	-	66,192	4,965
Debt service - principal and interest	59,128	-	-	-	-	-
Capital outlay	665,560	769,919	-	-	33,700	-
Other disbursements	2,955,083	59,078	9,806	25,837	19,477	-
Total disbursements	<u>22,517,915</u>	<u>940,097</u>	<u>9,806</u>	<u>25,837</u>	<u>1,463,745</u>	<u>70,629</u>
Excess (deficiency) of receipts over disbursements	<u>(1,774,981)</u>	<u>66,210</u>	<u>(515)</u>	<u>(4,977)</u>	<u>74,020</u>	<u>(5,629)</u>
Cash and investments - ending	<u>\$ 2,442,155</u>	<u>\$ 468,930</u>	<u>\$ 8,186</u>	<u>\$ 20,758</u>	<u>\$ 880,436</u>	<u>\$ 17,440</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Donations	H1N1 Phase I	Clerk's Records Perpetuation	Emergency Telephone System	Drug Free Community	Mcqueen Drain
Cash and investments - beginning	\$ 113,770	\$ 21,056	\$ 133,674	\$ (180,335)	\$ 75,533	\$ -
Receipts:						
Taxes	-	-	-	-	-	18,167
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	7	-	2,120	-	-
Charges for services	-	-	-	685,176	-	-
Fines and forfeits	-	-	41,590	-	62,169	-
Other receipts	19,370	-	-	555,307	-	-
Total receipts	<u>19,370</u>	<u>7</u>	<u>41,590</u>	<u>1,242,603</u>	<u>62,169</u>	<u>18,167</u>
Disbursements:						
Personal services	-	120	-	767,106	7,438	-
Supplies	-	70	-	-	-	-
Other services and charges	-	6,655	-	103,589	47,672	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	6,960	4,529	5,571	-	-
Other disbursements	3,749	-	-	-	-	18,167
Total disbursements	<u>3,749</u>	<u>13,805</u>	<u>4,529</u>	<u>876,266</u>	<u>55,110</u>	<u>18,167</u>
Excess (deficiency) of receipts over disbursements	<u>15,621</u>	<u>(13,798)</u>	<u>37,061</u>	<u>366,337</u>	<u>7,059</u>	<u>-</u>
Cash and investments - ending	<u>\$ 129,391</u>	<u>\$ 7,258</u>	<u>\$ 170,735</u>	<u>\$ 186,002</u>	<u>\$ 82,592</u>	<u>\$ -</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Highway	Property Reassessment	Supplemental Juvenile Probation Service	Supplemental Adult Probation Services	Recorder's Records Perpetuation	Covered Bridge
Cash and investments - beginning	\$ 309,269	\$ 682,572	\$ 21,672	\$ 121,762	\$ 176,815	\$ 15,550
Receipts:						
Taxes	-	152,684	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	2,272,490	537	-	-	-	1,850
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	10,246	380,877	110,989	-
Other receipts	42,862	2	10,000	93,660	-	-
Total receipts	<u>2,315,352</u>	<u>153,223</u>	<u>20,246</u>	<u>474,537</u>	<u>110,989</u>	<u>1,850</u>
Disbursements:						
Personal services	1,272,115	164,791	26,954	395,354	-	-
Supplies	573,529	182	111	3,225	-	-
Other services and charges	303,142	104,733	1,646	53,466	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	166,605	4,287	-	-	-	-
Other disbursements	-	5,953	-	-	125,825	-
Total disbursements	<u>2,315,391</u>	<u>279,946</u>	<u>28,711</u>	<u>452,045</u>	<u>125,825</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(39)</u>	<u>(126,723)</u>	<u>(8,465)</u>	<u>22,492</u>	<u>(14,836)</u>	<u>1,850</u>
Cash and investments - ending	<u>\$ 309,230</u>	<u>\$ 555,849</u>	<u>\$ 13,207</u>	<u>\$ 144,254</u>	<u>\$ 161,979</u>	<u>\$ 17,400</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Health Maintenance	Pretrial Diversion	Guardian Ad Litem/Court	Plat Book	County Misdemeanant	Supplemental Public Defender Service
Cash and investments - beginning	\$ 158,265	\$ 13,792	\$ -	\$ 6,918	\$ 52,173	\$ 10,398
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	49,095	-	-	-	-	-
Charges for services	-	-	-	4,847	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	135,772	26,018	-	46,841	-
Total receipts	<u>49,095</u>	<u>135,772</u>	<u>26,018</u>	<u>4,847</u>	<u>46,841</u>	<u>-</u>
Disbursements:						
Personal services	13,031	112,014	-	-	49,948	-
Supplies	11,426	6,388	-	-	2,801	-
Other services and charges	14,186	11,568	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	5,395	-	-	-	-
Other disbursements	-	-	26,018	7,113	-	1,028
Total disbursements	<u>38,643</u>	<u>135,365</u>	<u>26,018</u>	<u>7,113</u>	<u>52,749</u>	<u>1,028</u>
Excess (deficiency) of receipts over disbursements	<u>10,452</u>	<u>407</u>	<u>-</u>	<u>(2,266)</u>	<u>(5,908)</u>	<u>(1,028)</u>
Cash and investments - ending	<u>\$ 168,717</u>	<u>\$ 14,199</u>	<u>\$ -</u>	<u>\$ 4,652</u>	<u>\$ 46,265</u>	<u>\$ 9,370</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	H1N1 Phase II	H1N1 Phase III	Columbus Regional Hospital	CDGB Driftwood	Tax Sale Fees	Henry Loesch Maintenance
Cash and investments - beginning	\$ (18,400)	\$ 40,042	\$ -	\$ -	\$ 16,448	\$ -
Receipts:						
Taxes	-	-	-	-	-	36,522
Licenses and permits	-	-	-	-	-	-
Intergovernmental	22,323	10,367	12,523,893	18,000	-	-
Charges for services	-	-	-	-	559	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>22,323</u>	<u>10,367</u>	<u>12,523,893</u>	<u>18,000</u>	<u>559</u>	<u>36,522</u>
Disbursements:						
Personal services	1,939	24,042	-	-	-	-
Supplies	84	2,992	-	-	-	-
Other services and charges	1,899	2,550	-	-	13,836	-
Debt service - principal and interest	-	16,603	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	12,523,893	18,000	-	36,522
Total disbursements	<u>3,922</u>	<u>46,187</u>	<u>12,523,893</u>	<u>18,000</u>	<u>13,836</u>	<u>36,522</u>
Excess (deficiency) of receipts over disbursements	<u>18,401</u>	<u>(35,820)</u>	<u>-</u>	<u>-</u>	<u>(13,277)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1</u>	<u>\$ 4,222</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,171</u>	<u>\$ -</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Rainy Day Fund	Inmate Medical	State Welfare Excise Tax	CEDIT Holding Fund	Juvenile Justice Grant 09-JF-002	Community Corrections Adult
Cash and investments - beginning	\$ 3,541,270	\$ 3,514	\$ -	\$ -	\$ -	\$ 410,754
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	1,280,982	-	-	1,023,930
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,068,041	-	-	188,906	17,614	-
Total receipts	<u>1,068,041</u>	<u>-</u>	<u>1,280,982</u>	<u>188,906</u>	<u>17,614</u>	<u>1,023,930</u>
Disbursements:						
Personal services	-	-	-	-	-	1,118,193
Supplies	-	-	-	-	-	-
Other services and charges	-	3,514	-	-	-	35,109
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	27,005
Other disbursements	400,000	-	1,280,982	177,872	17,614	186,140
Total disbursements	<u>400,000</u>	<u>3,514</u>	<u>1,280,982</u>	<u>177,872</u>	<u>17,614</u>	<u>1,366,447</u>
Excess (deficiency) of receipts over disbursements	<u>668,041</u>	<u>(3,514)</u>	<u>-</u>	<u>11,034</u>	<u>-</u>	<u>(342,517)</u>
Cash and investments - ending	<u>\$ 4,209,311</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,034</u>	<u>\$ -</u>	<u>\$ 68,237</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Tobacco Settlement	Juvenile Incentive Block Grant	Health VFC Grant	Levy Excess	State Court Improvement Grant	Homeland Security IDHS 2007 PSIC Grant
Cash and investments - beginning	\$ 173,252	\$ -	\$ -	\$ 68,380	\$ -	\$ 3,600
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	10,000	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	34,128	-	-	56,912	6,500	-
Total receipts	<u>34,128</u>	<u>10,000</u>	<u>-</u>	<u>56,912</u>	<u>6,500</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	9,686	-	228	-	-	-
Other services and charges	765	3,399	-	-	2,000	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	747	-	-	-
Other disbursements	-	-	-	-	-	3,600
Total disbursements	<u>10,451</u>	<u>3,399</u>	<u>975</u>	<u>-</u>	<u>2,000</u>	<u>3,600</u>
Excess (deficiency) of receipts over disbursements	<u>23,677</u>	<u>6,601</u>	<u>(975)</u>	<u>56,912</u>	<u>4,500</u>	<u>(3,600)</u>
Cash and investments - ending	<u>\$ 196,929</u>	<u>\$ 6,601</u>	<u>\$ (975)</u>	<u>\$ 125,292</u>	<u>\$ 4,500</u>	<u>\$ -</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	State Violent Offender	Emergency Telephone Wireless	CEDIT County Share	Election Board	Drug Enforcement Seizure Money	Community Corrections Juvenile
Cash and investments - beginning	\$ 7	\$ 98,504	\$ -	\$ 856,115	\$ 17,973	\$ 51,498
Receipts:						
Taxes	-	-	-	213,758	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	751	-	63,640
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	340	267,203	1,780,126	-	2,231	-
Total receipts	<u>340</u>	<u>267,203</u>	<u>1,780,126</u>	<u>214,509</u>	<u>2,231</u>	<u>63,640</u>
Disbursements:						
Personal services	-	250,516	-	118,988	-	48,234
Supplies	-	-	-	6,777	-	448
Other services and charges	-	58,186	-	49,845	-	16,744
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	3,023	-	5,545	-	-
Other disbursements	341	-	1,323,272	-	5,065	4,800
Total disbursements	<u>341</u>	<u>311,725</u>	<u>1,323,272</u>	<u>181,155</u>	<u>5,065</u>	<u>70,226</u>
Excess (deficiency) of receipts over disbursements	<u>(1)</u>	<u>(44,522)</u>	<u>456,854</u>	<u>33,354</u>	<u>(2,834)</u>	<u>(6,586)</u>
Cash and investments - ending	<u>\$ 6</u>	<u>\$ 53,982</u>	<u>\$ 456,854</u>	<u>\$ 889,469</u>	<u>\$ 15,139</u>	<u>\$ 44,912</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Informal Adjustment Juvenile Probation	Edward Armuth Drain	Armuth-Schuder Mainenance	Big Tough Drain	Hardin S. Linke Drain	Clifford Maintenance Drain
Cash and investments - beginning	\$ 3,903	\$ 11,762	\$ 14,810	\$ 18,959	\$ 59,053	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	2,673	-	-	9,302	3,453
Total receipts	-	2,673	-	-	9,302	3,453
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	1,228	4,652	4,700	3,014	3,453
Total disbursements	-	1,228	4,652	4,700	3,014	3,453
Excess (deficiency) of receipts over disbursements	-	1,445	(4,652)	(4,700)	6,288	-
Cash and investments - ending	<u>\$ 3,903</u>	<u>\$ 13,207</u>	<u>\$ 10,158</u>	<u>\$ 14,259</u>	<u>\$ 65,341</u>	<u>\$ -</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Denois Creek Drain	Opossum Creek Drain	Driftwood Drain	Henry Loesch Drain	Charles Ross Drain	Sloan Branch Drain
Cash and investments - beginning	\$ 35,840	\$ -	\$ -	\$ -	\$ 3,163	\$ 6,838
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	39,745	43,536	1,348	11,049	-	-
Total receipts	<u>39,745</u>	<u>43,536</u>	<u>1,348</u>	<u>11,049</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	773	43,536	1,348	11,049	195	260
Total disbursements	<u>773</u>	<u>43,536</u>	<u>1,348</u>	<u>11,049</u>	<u>195</u>	<u>260</u>
Excess (deficiency) of receipts over disbursements	<u>38,972</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(195)</u>	<u>(260)</u>
Cash and investments - ending	<u>\$ 74,812</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,968</u>	<u>\$ 6,578</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Ellen Stobo Drain	Walesboro Maintenance Drain	Little Tough Maintenance	Martin Holder Maintenance	Clifty Farms Maintenance	Juvenile Accountability Incentive Block Grant
Cash and investments - beginning	\$ 1,046	\$ 22,431	\$ 1,961	\$ 1,493	\$ 4,907	\$ (16,916)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	39,147
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	2,391	1,260	-	-	-
Total receipts	<u>-</u>	<u>2,391</u>	<u>1,260</u>	<u>-</u>	<u>-</u>	<u>39,147</u>
Disbursements:						
Personal services	-	-	-	-	-	29,633
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	1,931
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	251	2,279	74	942	-	-
Total disbursements	<u>251</u>	<u>2,279</u>	<u>74</u>	<u>942</u>	<u>-</u>	<u>31,564</u>
Excess (deficiency) of receipts over disbursements	<u>(251)</u>	<u>112</u>	<u>1,186</u>	<u>(942)</u>	<u>-</u>	<u>7,583</u>
Cash and investments - ending	<u>\$ 795</u>	<u>\$ 22,543</u>	<u>\$ 3,147</u>	<u>\$ 551</u>	<u>\$ 4,907</u>	<u>\$ (9,333)</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Adult Protective Services	Telecommunications Non-Reverting	Community Corrections Project Income	Park Board Non-Reverting Capital	Park Board Non-Reverting Operating	Juvenile Probation Administration Fees
Cash and investments - beginning	\$ (30,526)	\$ 422,165	\$ 182,898	\$ 7,105	\$ 51,071	\$ 2,080
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	127,407	-	-	-	-	-
Charges for services	-	-	-	-	18,638	-
Fines and forfeits	-	-	447,012	-	-	10,276
Other receipts	18	95,020	19,200	-	-	-
Total receipts	<u>127,425</u>	<u>95,020</u>	<u>466,212</u>	<u>-</u>	<u>18,638</u>	<u>10,276</u>
Disbursements:						
Personal services	105,036	-	424,137	-	-	-
Supplies	-	-	45,510	-	-	-
Other services and charges	7,262	-	46,542	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	23	-	-	-
Other disbursements	-	-	-	-	3,878	10,000
Total disbursements	<u>112,298</u>	<u>-</u>	<u>516,212</u>	<u>-</u>	<u>3,878</u>	<u>10,000</u>
Excess (deficiency) of receipts over disbursements	<u>15,127</u>	<u>95,020</u>	<u>(50,000)</u>	<u>-</u>	<u>14,760</u>	<u>276</u>
Cash and investments - ending	<u>\$ (15,399)</u>	<u>\$ 517,185</u>	<u>\$ 132,898</u>	<u>\$ 7,105</u>	<u>\$ 65,831</u>	<u>\$ 2,356</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Probation Interstate Compact Fee	Adult Probation Administration Fees	Joseph Anthony Drain	Chambers Drain	Clarence Hall Drain	Tellman Maintenance Drain
Cash and investments - beginning	\$ 38	\$ 32,459	\$ 35,767	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	450	70,630	-	-	-	-
Other receipts	-	-	464	4,562	4,610	6,072
Total receipts	<u>450</u>	<u>70,630</u>	<u>464</u>	<u>4,562</u>	<u>4,610</u>	<u>6,072</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	450	90,000	2,995	4,562	4,610	6,072
Total disbursements	<u>450</u>	<u>90,000</u>	<u>2,995</u>	<u>4,562</u>	<u>4,610</u>	<u>6,072</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(19,370)</u>	<u>(2,531)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 38</u>	<u>\$ 13,089</u>	<u>\$ 33,236</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	CASA Criminal Justice Institute Grant	Riverboat Wagering Tax	Convention and Visitor's Bureau	General Drain Improvement	Hawcreek Drain	East Clifford Drain
Cash and investments - beginning	\$ -	\$ -	\$ 164,325	\$ 256,682	\$ -	\$ -
Receipts:						
Taxes	-	-	1,050,518	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	50,000	447,043	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	22,679	248	246
Total receipts	<u>50,000</u>	<u>447,043</u>	<u>1,050,518</u>	<u>22,679</u>	<u>248</u>	<u>246</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	1,012,729	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	50,000	447,043	-	95,255	248	246
Total disbursements	<u>50,000</u>	<u>447,043</u>	<u>1,012,729</u>	<u>95,255</u>	<u>248</u>	<u>246</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>37,789</u>	<u>(72,576)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 202,114</u>	<u>\$ 184,106</u>	<u>\$ -</u>	<u>\$ -</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	County Medical Care	County Law Enforcement Continuing Education 1	County Adjusted Gross Income Tax	Aftercare Community Liaison	County Law Enforcement Continuing Education 2	East Clifford Drain Maintenance
Cash and investments - beginning	\$ 4,178	\$ 73	\$ -	\$ (3,148)	\$ -	\$ 1,745
Receipts:						
Taxes	-	-	17,637,019	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	3,148	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	2,350	-	-	27,933	394
Total receipts	<u>-</u>	<u>2,350</u>	<u>17,637,019</u>	<u>3,148</u>	<u>27,933</u>	<u>394</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	4,178	2,350	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	17,637,019	-	27,933	-
Total disbursements	<u>4,178</u>	<u>2,350</u>	<u>17,637,019</u>	<u>-</u>	<u>27,933</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(4,178)</u>	<u>-</u>	<u>-</u>	<u>3,148</u>	<u>-</u>	<u>394</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 73</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,139</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Sheriff Nonreverting	Public Health Preparedness	Surveyor's Cornerstone Perpetuation	Jury Pay Supplement	Local Emergency Planning and Right to Know	County Sales Disclosures
Cash and investments - beginning	\$ 1,711	\$ 17,973	\$ 16,255	\$ 8,207	\$ 70,922	\$ 34,812
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	3,191	-	-	5,497	-
Charges for services	-	-	12,335	-	-	6,945
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>-</u>	<u>3,191</u>	<u>12,335</u>	<u>-</u>	<u>5,497</u>	<u>6,945</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	1,864	1,130	-	-	-
Other services and charges	-	1,325	1,296	-	10,494	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	898	-	-	-	-
Other disbursements	<u>298</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>298</u>	<u>4,087</u>	<u>2,426</u>	<u>-</u>	<u>10,494</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(298)</u>	<u>(896)</u>	<u>9,909</u>	<u>-</u>	<u>(4,997)</u>	<u>6,945</u>
Cash and investments - ending	<u>\$ 1,413</u>	<u>\$ 17,077</u>	<u>\$ 26,164</u>	<u>\$ 8,207</u>	<u>\$ 65,925</u>	<u>\$ 41,757</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Public Defender Circuit Court	Public Defender Superior Court 1	Public Defender Superior Court 2	County Identification Protection Act	State Homeland Security Program 2005	Equitable Share Prosecutor
Cash and investments - beginning	\$ 15,058	\$ 410	\$ 35,996	\$ 76,900	\$ -	\$ 6,852
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	2,246	-
Charges for services	-	-	-	33,209	-	-
Fines and forfeits	2,972	1,410	26,654	-	-	-
Other receipts	-	-	-	-	-	4,949
Total receipts	<u>2,972</u>	<u>1,410</u>	<u>26,654</u>	<u>33,209</u>	<u>2,246</u>	<u>4,949</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	2,156	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	2,246	11,787
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,156</u>	<u>2,246</u>	<u>11,787</u>
Excess (deficiency) of receipts over disbursements	<u>2,972</u>	<u>1,410</u>	<u>26,654</u>	<u>31,053</u>	<u>-</u>	<u>(6,838)</u>
Cash and investments - ending	<u>\$ 18,030</u>	<u>\$ 1,820</u>	<u>\$ 62,650</u>	<u>\$ 107,953</u>	<u>\$ -</u>	<u>\$ 14</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	State's Share of Delinquents	Debt Service	CDBG Highway	Cumulative Bridge	County General ARRA	Prosecutor ARRA
Cash and investments - beginning	\$ -	\$ 1,072,847	\$ -	\$ 2,289,982	\$ -	\$ -
Receipts:						
Taxes	-	1,717,700	-	1,435,234	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	6,036	188,291	5,042	-	-
Charges for services	-	-	-	5,307	42,149	48,934
Fines and forfeits	-	-	-	-	-	-
Other receipts	729	-	-	12,708	-	-
Total receipts	<u>729</u>	<u>1,723,736</u>	<u>188,291</u>	<u>1,458,291</u>	<u>42,149</u>	<u>48,934</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	230,399	-	-
Other services and charges	-	1,992,000	-	187,348	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	1,191,627	-	-
Other disbursements	729	328,976	188,291	-	34,485	-
Total disbursements	<u>729</u>	<u>2,320,976</u>	<u>188,291</u>	<u>1,609,374</u>	<u>34,485</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(597,240)</u>	<u>-</u>	<u>(151,083)</u>	<u>7,664</u>	<u>48,934</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 475,607</u>	<u>\$ -</u>	<u>\$ 2,138,899</u>	<u>\$ 7,664</u>	<u>\$ 48,934</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Clerk ARRA	PERF Voluntary Annuity	Congressional School Principal	Georg Utz Incorporated	Real Property Endorsements	Erosion and Sediment Control
Cash and investments - beginning	\$ -	\$ -	\$ 57,907	\$ 11,840	\$ 27,403	\$ 740
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	5,349	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	21,693	-	-	13,616	1,700
Total receipts	<u>5,349</u>	<u>21,693</u>	<u>-</u>	<u>-</u>	<u>13,616</u>	<u>1,700</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	21,693	-	11,840	24,498	960
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>21,693</u>	<u>-</u>	<u>11,840</u>	<u>24,498</u>	<u>960</u>
Excess (deficiency) of receipts over disbursements	<u>5,349</u>	<u>-</u>	<u>-</u>	<u>(11,840)</u>	<u>(10,882)</u>	<u>740</u>
Cash and investments - ending	<u>\$ 5,349</u>	<u>\$ -</u>	<u>\$ 57,907</u>	<u>\$ -</u>	<u>\$ 16,521</u>	<u>\$ 1,480</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Special Vehicle Inspections	Edith Ross Memorial	Additional Judgement Excise Tax	City and Town Court Costs	Coroners Training and Continuing Education	Congressional School Interest
Cash and investments - beginning	\$ 1,455	\$ 8,389	\$ 14	\$ 15,905	\$ 739	\$ 39,593
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,900	-	14	34,314	9,162	-
Total receipts	<u>1,900</u>	<u>-</u>	<u>14</u>	<u>34,314</u>	<u>9,162</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	2,615	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	9,028	2,316
Total disbursements	<u>2,615</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,028</u>	<u>2,316</u>
Excess (deficiency) of receipts over disbursements	<u>(715)</u>	<u>-</u>	<u>14</u>	<u>34,314</u>	<u>134</u>	<u>(2,316)</u>
Cash and investments - ending	<u>\$ 740</u>	<u>\$ 8,389</u>	<u>\$ 28</u>	<u>\$ 50,219</u>	<u>\$ 873</u>	<u>\$ 37,277</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Surplus Tax Sale	Tax Sale Redemption	Surplus Tax	State Sales Disclosure Fee	Sewage Collections	Overweight Vehicle Fines
Cash and investments - beginning	\$ 584,714	\$ 2,088	\$ 238,242	\$ 625	\$ 129	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	557,915	160,486	58,562	6,945	33,928	678
Total receipts	<u>557,915</u>	<u>160,486</u>	<u>58,562</u>	<u>6,945</u>	<u>33,928</u>	<u>678</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	686,723	161,086	287,799	6,840	34,057	678
Total disbursements	<u>686,723</u>	<u>161,086</u>	<u>287,799</u>	<u>6,840</u>	<u>34,057</u>	<u>678</u>
Excess (deficiency) of receipts over disbursements	<u>(128,808)</u>	<u>(600)</u>	<u>(229,237)</u>	<u>105</u>	<u>(129)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 455,906</u>	<u>\$ 1,488</u>	<u>\$ 9,005</u>	<u>\$ 730</u>	<u>\$ -</u>	<u>\$ -</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Infraction Judgements	Inheritance Tax	Commissioners Certificate Sale	Payroll	Deferred Compensation	Payroll Withholding- Federal
Cash and investments - beginning	\$ 20,437	\$ 529,954	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	294,837	1,750,112	20,858	15,135,044	239,632	1,311,997
Total receipts	<u>294,837</u>	<u>1,750,112</u>	<u>20,858</u>	<u>15,135,044</u>	<u>239,632</u>	<u>1,311,997</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	294,295	1,753,391	2,929	15,135,044	239,632	1,311,997
Total disbursements	<u>294,295</u>	<u>1,753,391</u>	<u>2,929</u>	<u>15,135,044</u>	<u>239,632</u>	<u>1,311,997</u>
Excess (deficiency) of receipts over disbursements	<u>542</u>	<u>(3,279)</u>	<u>17,929</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 20,979</u>	<u>\$ 526,675</u>	<u>\$ 17,929</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Payroll Withholding- State	Payroll Withholding- Local Tax	Health Insurance	Wage Garnishment	Insurance-Other	Special Death Benefit
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 395
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	500,902	180,015	491,692	64,070	92,258	6,400
Total receipts	<u>500,902</u>	<u>180,015</u>	<u>491,692</u>	<u>64,070</u>	<u>92,258</u>	<u>6,400</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	500,902	180,015	491,692	64,070	92,258	6,205
Total disbursements	<u>500,902</u>	<u>180,015</u>	<u>491,692</u>	<u>64,070</u>	<u>92,258</u>	<u>6,205</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	195
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 590</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Education Plate Fees	Electrical License/Permits	CEDIT Distribution	Financial Institution Tax	Mortgage Fees-State Share	County Vehicle Excise Tax Distribution
Cash and investments - beginning	\$ 979	\$ 750	\$ -	\$ -	\$ 613	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,719	7,973	4,409,255	98,837	9,060	367,176
Total receipts	<u>2,719</u>	<u>7,973</u>	<u>4,409,255</u>	<u>98,837</u>	<u>9,060</u>	<u>367,176</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,719	8,333	4,409,255	98,837	8,753	367,176
Total disbursements	<u>2,719</u>	<u>8,333</u>	<u>4,409,255</u>	<u>98,837</u>	<u>8,753</u>	<u>367,176</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(360)</u>	<u>-</u>	<u>-</u>	<u>307</u>	<u>-</u>
Cash and investments - ending	<u>\$ 979</u>	<u>\$ 390</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 920</u>	<u>\$ -</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Users Fees	Homestead Credit Rebate	Final PTRC 2008	Tax Distribution	United Way	Direct Deposit Withholding
Cash and investments - beginning	\$ 536,334	\$ 17,334	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	287,981	-	753,433	78,902,067	7,184	11,096,740
Total receipts	<u>287,981</u>	<u>-</u>	<u>753,433</u>	<u>78,902,067</u>	<u>7,184</u>	<u>11,096,740</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	231,783	17,334	326,217	78,902,067	7,184	11,096,740
Total disbursements	<u>231,783</u>	<u>17,334</u>	<u>326,217</u>	<u>78,902,067</u>	<u>7,184</u>	<u>11,096,740</u>
Excess (deficiency) of receipts over disbursements	<u>56,198</u>	<u>(17,334)</u>	<u>427,216</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 592,532</u>	<u>\$ -</u>	<u>\$ 427,216</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	FICA	Child Restraint Violations	Hope Storm Water	Violent Offender Administration	County Riverboat Revenue	Homestead Credit
Cash and investments - beginning	\$ -	\$ 125	\$ -	\$ 2,187	\$ 100,352	\$ (2,174)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,119,517	3,488	32,830	3,060	182,393	427,215
Total receipts	<u>1,119,517</u>	<u>3,488</u>	<u>32,830</u>	<u>3,060</u>	<u>182,393</u>	<u>427,215</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,119,517	3,313	32,830	5,165	22,957	425,488
Total disbursements	<u>1,119,517</u>	<u>3,313</u>	<u>32,830</u>	<u>5,165</u>	<u>22,957</u>	<u>425,488</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>175</u>	<u>-</u>	<u>(2,105)</u>	<u>159,436</u>	<u>1,727</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 300</u>	<u>\$ -</u>	<u>\$ 82</u>	<u>\$ 259,788</u>	<u>\$ (447)</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	Excess CAGIT	State Fines and Forfeitures	Community Corrections CTP Fund	Sheriff Drug Buy Money	Sheriff's Commissary	Clerk of the Circuit Court
Cash and investments - beginning	\$ -	\$ 655	\$ 20,069	\$ 5,043	\$ 11,146	\$ 1,801,353
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,411,358	13,057	63,855	-	257,607	11,248,661
Total receipts	<u>2,411,358</u>	<u>13,057</u>	<u>63,855</u>	<u>-</u>	<u>257,607</u>	<u>11,248,661</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,411,358	11,061	71,750	2,125	191,869	11,605,465
Total disbursements	<u>2,411,358</u>	<u>11,061</u>	<u>71,750</u>	<u>2,125</u>	<u>191,869</u>	<u>11,605,465</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>1,996</u>	<u>(7,895)</u>	<u>(2,125)</u>	<u>65,738</u>	<u>(356,804)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 2,651</u>	<u>\$ 12,174</u>	<u>\$ 2,918</u>	<u>\$ 76,884</u>	<u>\$ 1,444,549</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	<u>County Recorder</u>	<u>County Sheriff</u>	<u>County Sheriff Inmate Trust</u>	<u>County Treasurer</u>	<u>Code Enforcement</u>
Cash and investments - beginning	\$ 30,895	\$ -	\$ 2,530	\$ 1,492,552	\$ 100
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	<u>406,885</u>	<u>2,454,011</u>	<u>362,072</u>	<u>101,302,226</u>	<u>187,231</u>
Total receipts	<u>406,885</u>	<u>2,454,011</u>	<u>362,072</u>	<u>101,302,226</u>	<u>187,231</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	<u>400,034</u>	<u>2,454,011</u>	<u>361,106</u>	<u>91,052,987</u>	<u>187,331</u>
Total disbursements	<u>400,034</u>	<u>2,454,011</u>	<u>361,106</u>	<u>91,052,987</u>	<u>187,331</u>
Excess (deficiency) of receipts over disbursements	<u>6,851</u>	<u>-</u>	<u>966</u>	<u>10,249,239</u>	<u>(100)</u>
Cash and investments - ending	<u>\$ 37,746</u>	<u>\$ -</u>	<u>\$ 3,496</u>	<u>\$ 11,741,791</u>	<u>\$ -</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

	County Health Department	Park and Recreation	Sheriff Pension	Self Insurance Fund	Totals
Cash and investments - beginning	\$ 63,354	\$ 2	\$ 8,231,302	\$ 1,225,177	\$ 32,504,952
Receipts:					
Taxes	-	-	-	-	40,872,799
Licenses and permits	-	-	-	-	83,405
Intergovernmental	-	-	-	-	19,605,697
Charges for services	-	-	-	-	1,993,825
Fines and forfeits	-	-	-	-	1,772,621
Other receipts	204,730	18,639	1,762,173	4,444,408	250,006,511
Total receipts	<u>204,730</u>	<u>18,639</u>	<u>1,762,173</u>	<u>4,444,408</u>	<u>314,334,858</u>
Disbursements:					
Personal services	-	-	-	-	20,302,048
Supplies	-	-	-	-	1,788,380
Other services and charges	-	-	-	-	8,332,173
Debt service - principal and interest	-	-	-	-	75,731
Capital outlay	-	-	-	-	2,891,394
Other disbursements	208,356	18,639	364,190	4,550,862	270,497,881
Total disbursements	<u>208,356</u>	<u>18,639</u>	<u>364,190</u>	<u>4,550,862</u>	<u>303,887,607</u>
Excess (deficiency) of receipts over disbursements	<u>(3,626)</u>	<u>-</u>	<u>1,397,983</u>	<u>(106,454)</u>	<u>10,447,251</u>
Cash and investments - ending	<u>\$ 59,728</u>	<u>\$ 2</u>	<u>\$ 9,629,285</u>	<u>\$ 1,118,723</u>	<u>\$ 42,952,203</u>

BARTHOLOMEW COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF CAPITAL ASSETS

December 31, 2010

General infrastructure assets (those reported by governmental activities) are included regardless of their acquisition date or amount. The government was able to estimate the historical cost for the initial reporting of these assets through backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year.) As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are reported at historical cost.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 3,873,822
Infrastructure	158,793,457
Buildings	43,856,116
Machinery and equipment	<u>9,528,900</u>
 Total governmental activities, capital assets not being depreciated	 <u>\$ 216,052,295</u>

BARTHOLOMEW COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2010

The County has entered into the following capital leases:

Description of Asset	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
Gradall XL-4100	\$ 108,425	\$ 58,469
Jail addition and renovation	<u>22,575,000</u>	<u>1,991,000</u>
Total governmental activities long-term debt	<u>\$ 22,683,425</u>	<u>\$ 2,049,469</u>

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

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF BARTHOLOMEW COUNTY, INDIANA

Compliance

We have audited the compliance of Bartholomew 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 is applicable to its major federal program for the year ended December 31, 2010. The County's major federal program is 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 its major federal program 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 its major federal program for the year ended December 31, 2010.

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
APPLICABLE TO 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, Board of County Commissioners, County Council, 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

August 8, 2011

BARTHOLOMEW COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2010

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 AGRICULTURE</u>			
Pass-Through Indiana Department of Education			
Child Nutrition Cluster			
School Breakfast Program	10.553	2010	\$ 11,566
National School Lunch Program	10.555	2010	<u>15,122</u>
Total for cluster			<u>26,688</u>
Pass-Through Indiana State Department of Health			
Special Supplemental Nutrition Program for Women, Infants, and Children For Year 2010 Contract	10.557	WIC 102-1	<u>303,164</u>
Total for federal grantor agency			<u>329,852</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through Lieutenant Governor			
State Administered Community Development Block Grant Cluster			
Community Development Block Grant/State's Program and Non-Entitlement Grants to Hawaii	14.228		
Columbus Regional Hospital, Bartholomew County Flood Disaster 2008		EDS #A192-10-DR1A-09-045	780,923
FEMA DR#1766 - B10DC18001A-09-045		EDS #A192-10-DT1A-09-075	10,227,984
		EDS #A192-10-DR1B-09-001	1,338,293
		EDS #A192-10-DR1B-09-002	143,958
		EDS #A192-10-DR1B-09-003	32,735
Supplemental Disaster Grant			
FEMA DR#1766 - B10DC180001A-09-054		EDS #A192-10-DR1A-09-054	188,291
Driftwood Utilities Planning Study			
PL-09-026 EDS #A192-10-PL-09-026		EDS #192-10-PL-09-026	<u>18,000</u>
Total for federal grantor agency			<u>12,730,184</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute			
Juvenile Accountability Block Grants	16.523		
Juvenile Justice and Delinquency Prevention		07-JB-032	<u>3,399</u>
Juvenile Justice and Delinquency Prevention-Allocation to States	16.540		
Title II, Aftercare/Community Liaison Officer		09-JF-02	<u>17,614</u>
Crime Victim Assistance	16.575		
Victim Assistance Program		09VA011	<u>30,295</u>
Violence Against Women Formula Grants	16.588		
Prosecutor's Investigator/Translator		09-ST-PR-014	33,633
Prosecutor's Investigator/Translator		10-ST-PR-008	<u>5,514</u>
Total for program			<u>39,147</u>
Total for federal grantor agency			<u>90,455</u>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

BARTHOLOMEW COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2010
(Continued)

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 TRANSPORTATION</u>			
Pass-Through Indiana Criminal Justice Institute			
Highway Safety Cluster			
Alcohol Impaired Driving Countermeasures Incentive Grants Operation Pullover	20.601	C3-11-5442	<u>3,250</u>
Safety Belt Performance Grants 2008 Safety Belt NHTSA-406	20.609	OP-10-02-01-63	<u>10,000</u>
Total for cluster			<u>13,250</u>
Total for federal grantor agency			<u>13,250</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana State Department of Health			
Public Health Emergency Preparedness			
EDS #A70-0-0531119	93.069	H1N1 102-66	13,805
		H1N1 102-67	3,922
EDS #A70-1-073124		H1N1 102-68	<u>46,187</u>
Total for program			<u>63,914</u>
Center for Disease Control and Prevention-Investigations and Technical Assistance Bio Preparedness and Response Program	93.283	BPRS 102-4	<u>4,087</u>
Pass-Through Indiana Department of Child Services			
Child Support Enforcement			
Child Support Enforcement	93.563	2010	415,303
ARRA Child Support Enforcement		2010	<u>101,017</u>
Total for program			<u>516,320</u>
Pass-Through Indiana Supreme Court			
State Court Improvement Program			
Court Improvement Program	93.586	CIP-08/10T	<u>6,500</u>
Child Abuse and Neglect State Grants			
CAPTA Grant	93.669	Year 2010	<u>50,000</u>
Total for federal grantor agency			<u>640,821</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security			
Emergency Management Performance Grants			
FY2009 EMPG Grant Program	97.042	C44P-0-251A	<u>33,380</u>
Homeland Security Cluster			
Homeland Security Grant Program			
FY2008 Homeland Security Grant Program	97.067	C44P-9-565A	<u>2,246</u>
Total for federal grantor agency			<u>35,626</u>
Total federal awards expended			<u>\$ 13,840,188</u>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

BARTHOLOMEW COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

I. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Bartholomew County (County) and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statements. 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.

II. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2010:

Program Title	Federal CFDA Number	2010
Community Development Block Grant/State's Program and Non- Entitlement Grants to Hawaii	14.228	\$ 12,523,893

BARTHOLOMEW 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 deficiencies identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major program:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Type of auditor's report issued on compliance for major program:	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 Program:

_____ Name of Federal Program or Cluster _____
State Administered Community Development Block Grant Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$300.000

Auditee qualified as low-risk auditee? yes

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

BARTHOLOMEW COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

BARTHOLOMEW COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 8, 2011, with Barbara J. Hackman, Auditor; Carl H. Lienhoop, President of the Board of County Commissioners; and Larry S. Fisher, President of the County Council. Our audit disclosed no material items that warrant comment at this time.