

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

FINANCIAL STATEMENT AND  
FEDERAL SINGLE AUDIT REPORT  
OF  
BARTHOLOMEW COUNTY, INDIANA  
January 1, 2011 to December 31, 2011



**FILED**  
08/28/2012



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Barbara J. Hackman	01-01-11 to 12-31-14
Treasurer	Pia M. O'Connor	01-01-11 to 12-31-14
Clerk	Tami Hines	01-01-08 to 12-31-15
Sheriff	Mark E. Gorbett	01-01-11 to 12-31-14
Recorder	Anita L. Hole	01-01-11 to 12-31-14
President of the Board of County Commissioners	Carl H. Lienhoop Larry S. Kleinhenz	01-01-11 to 12-31-11 01-01-12 to 12-31-12
President of the County Council	Larry S. Fisher William F. Lentz	01-01-11 to 12-31-11 01-01-12 to 12-31-12



**STATE OF INDIANA**  
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF BARTHOLOMEW COUNTY, INDIANA

We have audited the accompanying financial statement of Bartholomew 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 August 13, 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 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, Board of 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

August 13, 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 BARTHOLOMEW COUNTY, INDIANA

We have audited the financial statement of Bartholomew County (County), for the year ended December 31, 2011, and have issued our report thereon dated August 13, 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, Board of 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

August 13, 2012

## FINANCIAL STATEMENT

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

BARTHOLOMEW 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
General	\$ 2,442,155	\$ 24,185,233	\$ 21,679,328	\$ 4,948,060
Highway	309,230	2,318,387	2,127,754	499,863
Local Road And Street	468,931	495,191	803,464	160,658
Accident Report	8,186	8,309	7,811	8,684
Firearms Training	20,759	15,970	14,696	22,033
Health	880,436	1,560,149	1,464,177	976,408
Alcohol And Drug Services	17,440	70,355	77,796	9,999
Clerk's Records Perpetuation	170,735	38,041	3,773	205,003
Emergency Telephone System	186,004	1,120,709	1,173,467	133,246
Drug Free Community	82,592	65,285	60,694	87,183
Mcqueen Drain	-	10,284	6,280	4,004
Prosecutor IV-D Incentive	-	70,776	-	70,776
Supplemental Juvenile Probation Ser	13,207	22,851	29,357	6,701
Adult Probation Service	144,254	369,274	433,286	80,242
Recorder's Records Perpetuation	161,979	101,361	72,400	190,940
Covered Bridge	17,400	1,850	-	19,250
Health Maintenance	168,717	48,859	36,000	181,576
Pretrial Diversion	14,199	132,731	128,465	18,465
Guardian Ad Litem/Court	-	37,245	33,466	3,779
Plat Book	4,652	3,795	7,776	671
County Misemeanant	46,265	46,841	52,274	40,832
Supplemental Public Defender Svc	9,370	-	-	9,370
Clerk IV-D Incentive	-	47,041	-	47,041
Tax Sale Fees	3,171	27,754	6,529	24,396
Rainy Day Fund	4,209,311	208,483	71,260	4,346,534
Cedit Holding Fund	11,034	-	11,034	-
Community Corrections Adult	68,237	1,028,073	997,659	98,651
Tobacco Settlement	196,929	34,436	28,820	202,545
Levy Excess	125,293	-	-	125,293
Emergency Telephone Wireless	53,982	254,739	219,205	89,516
Cedit County Share	456,854	1,421,901	1,088,104	790,651
2017 Reassessment Fund	-	152,253	-	152,253
Title IV-D Incentives	-	47,041	-	47,041
Elected Officials Training Fund	-	2,836	-	2,836
Cumulative Bridge	2,138,899	1,664,135	1,296,833	2,506,201
Mary McQueen Drain	-	95	-	95
Congressional School Principal	57,907	-	-	57,907
City And Town Court Costs	50,219	26,593	64,075	12,737
Coroners Training & Con'T Education	873	9,078	9,272	679
Congressional School Interest	37,278	467	4,633	33,112
Surplus Tax Sale	455,906	336,680	322,099	470,487
Tax Sale Redemption	1,488	133,084	132,760	1,812
Surplus Tax	9,005	719,628	481,812	246,821
State Sales Disclosure Fee	730	7,620	7,705	645
Sewage Collections	-	108,509	78,545	29,964
Overweight Vehicle Fines	-	2,428	1,928	500
Infraction Judgements	20,980	221,916	231,044	11,852
Inheritance Tax	526,676	2,067,846	2,052,778	541,744
Special Death Benefit	590	6,820	6,915	495
Education Plate Fees Agency	979	2,100	2,100	979
Cedit Distribution	-	3,521,953	3,521,953	-
Financial Institution Tax	-	107,693	107,693	-
Mortgage Fees - State Share	920	8,351	8,368	903
County Vehicle Excise Tax Distribut	-	373,055	373,055	-
Final Ptrc 2008	427,216	-	427,216	-
Tax Distribution	-	97,240,859	97,240,859	-
IDOJ Wrap Grant	-	46,308	76,941	(30,633)
County Offender Transportation Fund	-	438	-	438
Post Tax Comp	-	450	450	-

The notes to the financial statement are 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, 2011  
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
2007 LETPP	-	14,894	14,000	894
CDBG PL-11-017	-	3,240	-	3,240
CDBG DR1A-09-091	-	276,517	276,517	-
Sheriff Drug Buy Money	2,918	3,000	2,698	3,220
Sheriff's Commissary	76,885	290,978	287,751	80,112
Clerk of the Circuit Court	1,444,549	9,377,535	9,255,922	1,566,162
County Treasurer	11,741,791	1,378,945	11,741,791	1,378,945
County Recorder	37,746	38,223	37,746	38,223
Dunn and Associates Insurance	1,118,723	4,426,227	4,593,322	951,628
County Sheriff Inmate Trust	3,496	438,252	440,521	1,227
County Health Department	59,728	58,966	59,728	58,966
Park and Recreation	3	2	3	2
Code Enforcement	-	258,297	248,379	9,918
Sheriff Pension	9,629,285	450,075	390,489	9,688,871
Donations	129,391	11,678	21,474	119,595
H1N1 Phase I	7,258	33,846	41,104	-
Property Reassessment	555,849	10,920	304,358	262,411
H1N1 Phase III	4,222	-	4,222	-
Columbus Regional Hospital	-	1,171,882	1,171,882	-
Cdbg Driftwood	-	12,000	12,000	-
Henry Loesch Recons	-	21,745	14,948	6,797
State Welfare Excise Tax	-	3,757,451	3,757,451	-
Juvenile Block Grant	6,601	8,951	20,324	(4,772)
Vfc Grant	(975)	3,049	1,924	150
State Court Improvement Grant	4,500	7,186	8,130	3,556
State Violent Offender	6	263	269	-
Election Board	889,469	124,770	164,834	849,405
Drug Seizure/Forfeiture for Sheriff	15,139	5,895	11,161	9,873
Community Corrections Juvenile	44,912	63,631	71,479	37,064
Informal Adj/Juv Prob	3,903	-	-	3,903
Edward Armuth Drain	13,207	6,165	-	19,372
Armuth - Schuder Main	10,158	142	2,128	8,172
Big Tough Drain	14,259	199	-	14,458
Hardin S Linke	65,341	23,558	8,238	80,661
Clifford Maint Drain	-	2,150	1,715	435
Denois Creek Drain	74,812	102,092	48,951	127,953
Opossum Creek Drain	-	20,296	14,428	5,868
Driftwood Drain	-	2,277	1,673	604
Henry Loesch Drain	-	8,880	6,715	2,165
Charles Ross Drain	2,968	42	-	3,010
Sloan Branch Drain	6,578	89	200	6,467
Ellen Stobo Drain	796	11	-	807
Walesboro Maint Drain	22,543	2,162	-	24,705
Little Tough Maint	3,147	3,090	-	6,237
Martin Holder Maint	551	7	355	203
Clifty Farms Maint	4,907	69	-	4,976
2011 STOP Grant	(9,334)	31,269	30,323	(8,388)
Adult Protective Services	(15,399)	111,096	110,170	(14,473)
Telecomm Non-Revert	517,185	106,936	22,315	601,806
Comm Corr Project Income	132,898	491,380	481,437	142,841
Park Non-Revert Capital	7,105	-	-	7,105
Park Non-Revert Operating	65,831	20,587	43,847	42,571
Juvenile Probation Admin Fees	2,356	9,530	10,000	1,886
Probation Interstate Compact Fee	38	506	544	-
Adult Probation Admin Fees	13,089	63,691	-	76,780
Joseph Anthony Drain	33,236	617	500	33,353
Chambers Drain	-	11,570	7,928	3,642
Clarence Hall Drain	-	20,982	17,347	3,635

The notes to the financial statement are 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, 2011  
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Tellman Maint Drain	-	6,411	4,908	1,503
Riverboat Wagering Tax	-	447,043	447,043	-
Convention And Visitor's Bureau	202,114	1,234,308	1,022,000	414,422
General Drain Improvement	184,106	64,264	12,855	235,515
East Clifford Drain	-	1,927	1,198	729
County Medical Care	-	235	-	235
County Law Enforcement Continuing1	73	3,084	2,704	453
Cagit	-	14,211,888	14,211,888	-
County Law Enforcement Cont 2	-	37,840	13,383	24,457
East Clifford Drain (M)	2,139	893	-	3,032
Sheriff Non-Rev Swiftwater	1,413	76,260	77,673	-
Public Health Preparedness	17,077	3,321	1,946	18,452
Surveyor's Conerstone Perpetuation	26,164	12,511	1,357	37,318
Jury Pay Supplement	8,207	24,500	17,353	15,354
Local Emergency Right To Know	65,925	7,240	11,660	61,505
County Sales Disclosures	41,757	7,620	-	49,377
Public Defender/Circuit Court	18,030	27,174	29,908	15,296
Public Defender/Sup I	1,820	390	-	2,210
Public Defender/Sup II	62,650	38,649	-	101,299
County Identification Protection Act	107,953	17,809	671	125,091
2005 Shsp	-	77,740	77,740	-
Equitable Share Prosecutor	13	2,319	-	2,332
State's Share Of Del	-	454	454	-
Debt Service Fund - Other	475,609	2,428,799	2,180,788	723,620
County General Arra	7,664	-	-	7,664
Prosecutor Arra	48,934	-	-	48,934
Clerk Arra Fund	5,349	-	-	5,349
Perf Annuity	-	19,466	19,466	-
Real Property Endorsment	16,521	13,560	2,444	27,637
Erosion And Sediment Control	1,480	500	800	1,180
Vin Inspections	740	1,690	-	2,430
Edith Ross Memorial Fund	8,389	117	-	8,506
Additional Judgement Excise Tax	28	5	-	33
Commissioners Certificate Sale	17,929	-	17,100	829
Payroll	-	14,188,587	14,188,587	-
Deferred Compensation	-	231,858	231,858	-
Payroll Withholding - Federal	-	1,539,690	1,539,690	-
Payroll Withholding - State	-	492,462	492,462	-
Payroll Withholding - Local Tax	-	177,671	177,671	-
Health Insurance	-	493,625	493,625	-
Wage Garnishment	-	70,642	70,642	-
Insurance - Other	-	112,798	112,798	-
Electrical License/Permit	390	8,136	7,833	693
Users Fees	592,532	251,870	268,156	576,246
United Way	-	6,576	6,576	-
Direct Deposit W/H	-	10,980,112	10,980,112	-
Fica	-	814,516	814,516	-
Child Restraint Viloations	300	2,200	2,450	50
Hope Storm Water	-	98,055	98,055	-
Violent Offender Admin	82	2,367	616	1,833
County Riverboat Revenue	259,788	179,393	199,106	240,075
Homestead Credit Fund	(447)	431,911	413,315	18,149
State Fines And Forfeitures	2,651	18,833	20,181	1,303
Comm Corr Ctp Fund	12,175	67,177	64,509	14,843
County Sheriff	-	1,358,594	1,358,594	-
<b>Totals</b>	<b>\$ 42,952,214</b>	<b>\$ 214,137,060</b>	<b>\$ 220,543,841</b>	<b>\$ 36,545,433</b>

The notes to the financial statement are 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.

*B. Basis of Accounting*

The financial statement is 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,

BARTHOLOMEW 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 which 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.

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.

BARTHOLOMEW COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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.

**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.

BARTHOLOMEW COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**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 statement. 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:

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.

BARTHOLOMEW COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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.

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

	General	Highway	Local Road And Street	Accident Report	Firearms Training	Health	Alcohol And Drug Services	Clerk's Records Perpetuation	Emergency Telephone System
Cash and investments - beginning	\$ 2,442,155	\$ 309,230	\$ 468,931	\$ 8,186	\$ 20,759	\$ 880,436	\$ 17,440	\$ 170,735	\$ 186,004
Receipts:									
Taxes	21,541,578	-	-	-	-	1,032,225	-	-	-
Licenses and permits	138,580	-	-	-	-	89,885	-	-	-
Intergovernmental	613,357	2,260,201	482,553	-	-	316,084	-	-	-
Charges for services	745,034	-	-	8,309	15,970	100,882	-	-	-
Fines and forfeits	356,992	-	-	-	-	-	-	38,041	-
Other receipts	789,692	58,186	12,638	-	-	21,073	70,355	-	1,120,709
Total receipts	<u>24,185,233</u>	<u>2,318,387</u>	<u>495,191</u>	<u>8,309</u>	<u>15,970</u>	<u>1,560,149</u>	<u>70,355</u>	<u>38,041</u>	<u>1,120,709</u>
Disbursements:									
Personal services	14,474,362	1,270,131	-	-	-	1,320,371	69,587	-	1,149,551
Supplies	796,245	400,255	106,112	-	-	70,243	1,677	-	-
Other services and charges	4,433,083	372,080	-	-	-	73,513	6,532	-	7,167
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	665,456	85,288	697,352	-	-	-	-	3,773	16,749
Other disbursements	1,310,182	-	-	7,811	14,696	50	-	-	-
Total disbursements	<u>21,679,328</u>	<u>2,127,754</u>	<u>803,464</u>	<u>7,811</u>	<u>14,696</u>	<u>1,464,177</u>	<u>77,796</u>	<u>3,773</u>	<u>1,173,467</u>
Excess (deficiency) of receipts over disbursements	<u>2,505,905</u>	<u>190,633</u>	<u>(308,273)</u>	<u>498</u>	<u>1,274</u>	<u>95,972</u>	<u>(7,441)</u>	<u>34,268</u>	<u>(52,758)</u>
Cash and investments - ending	<u>\$ 4,948,060</u>	<u>\$ 499,863</u>	<u>\$ 160,658</u>	<u>\$ 8,684</u>	<u>\$ 22,033</u>	<u>\$ 976,408</u>	<u>\$ 9,999</u>	<u>\$ 205,003</u>	<u>\$ 133,246</u>

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

	Drug Free Community	Mcqueen Drain	Prosecutor IV-D Incentive	Supplemental Juvenile Probation Ser	Adult Probation Service	Recorder's Records Perpetuation	Covered Bridge	Health Maintenance	Pretrial Diversion
Cash and investments - beginning	\$ 82,592	\$ -	\$ -	\$ 13,207	\$ 144,254	\$ 161,979	\$ 17,400	\$ 168,717	\$ 14,199
Receipts:									
Taxes	-	10,284	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	70,776	-	-	-	1,850	48,859	-
Charges for services	-	-	-	-	-	101,361	-	-	-
Fines and forfeits	60,871	-	-	12,645	367,470	-	-	-	-
Other receipts	4,414	-	-	10,206	1,804	-	-	-	132,731
Total receipts	65,285	10,284	70,776	22,851	369,274	101,361	1,850	48,859	132,731
Disbursements:									
Personal services	5,940	-	-	28,196	375,443	-	-	33,313	111,039
Supplies	-	-	-	-	2,999	-	-	2,687	5,945
Other services and charges	54,754	-	-	1,161	54,844	-	-	-	9,739
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	1,742
Other disbursements	-	6,280	-	-	-	72,400	-	-	-
Total disbursements	60,694	6,280	-	29,357	433,286	72,400	-	36,000	128,465
Excess (deficiency) of receipts over disbursements	4,591	4,004	70,776	(6,506)	(64,012)	28,961	1,850	12,859	4,266
Cash and investments - ending	\$ 87,183	\$ 4,004	\$ 70,776	\$ 6,701	\$ 80,242	\$ 190,940	\$ 19,250	\$ 181,576	\$ 18,465

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

	Guardian Ad Litem/Court	Plat Book	County Misemeanant	Supplemental Public Defender Svc	Clerk IV-D Incentive	Tax Sale Fees	Rainy Day Fund	Cedit Holding Fund	Community Corrections Adult
Cash and investments - beginning	\$ -	\$ 4,652	\$ 46,265	\$ 9,370	\$ -	\$ 3,171	\$ 4,209,311	\$ 11,034	\$ 68,237
Receipts:									
Taxes	-	-	-	-	-	27,754	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	46,841	-	47,041	-	-	-	1,027,905
Charges for services	-	3,795	-	-	-	-	-	-	-
Fines and forfeits	420	-	-	-	-	-	-	-	-
Other receipts	36,825	-	-	-	-	-	208,483	-	168
Total receipts	37,245	3,795	46,841	-	47,041	27,754	208,483	-	1,028,073
Disbursements:									
Personal services	-	-	49,121	-	-	-	-	-	978,697
Supplies	-	-	3,153	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	6,529	-	-	18,962
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	33,466	7,776	-	-	-	-	71,260	11,034	-
Total disbursements	33,466	7,776	52,274	-	-	6,529	71,260	11,034	997,659
Excess (deficiency) of receipts over disbursements	3,779	(3,981)	(5,433)	-	47,041	21,225	137,223	(11,034)	30,414
Cash and investments - ending	\$ 3,779	\$ 671	\$ 40,832	\$ 9,370	\$ 47,041	\$ 24,396	\$ 4,346,534	\$ -	\$ 98,651

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

	Tobacco Settlement	Levy Excess	Emergency Telephone Wireless	Cedit County Share	2017 Reassessment Fund	Title IV-D Incentives	Elected Officials Training Fund	Cumulative Bridge	Mary McQueen Drain
Cash and investments - beginning	\$ 196,929	\$ 125,293	\$ 53,982	\$ 456,854	\$ -	\$ -	\$ -	\$ 2,138,899	\$ -
Receipts:									
Taxes	-	-	-	1,421,901	151,053	-	-	1,548,785	95
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	254	47,041	-	5,023	-
Charges for services	34,128	-	-	-	-	-	2,836	60,360	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	308	-	254,739	-	946	-	-	49,967	-
Total receipts	34,436	-	254,739	1,421,901	152,253	47,041	2,836	1,664,135	95
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	19,206	-	-	-	-	-	-	319,083	-
Other services and charges	9,614	-	219,205	113,000	-	-	-	334,730	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	843,016	-	-	-	643,020	-
Other disbursements	-	-	-	132,088	-	-	-	-	-
Total disbursements	28,820	-	219,205	1,088,104	-	-	-	1,296,833	-
Excess (deficiency) of receipts over disbursements	5,616	-	35,534	333,797	152,253	47,041	2,836	367,302	95
Cash and investments - ending	\$ 202,545	\$ 125,293	\$ 89,516	\$ 790,651	\$ 152,253	\$ 47,041	\$ 2,836	\$ 2,506,201	\$ 95

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

	Congressional School Principal	City And Town Court Costs	Coroners Training & Con'T Education	Congressional School Interest	Surplus Tax Sale	Tax Sale Redemption	Surplus Tax	State Sales Disclosure Fee	Sewage Collections
Cash and investments - beginning	\$ 57,907	\$ 50,219	\$ 873	\$ 37,278	\$ 455,906	\$ 1,488	\$ 9,005	\$ 730	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	717,858	-	108,509
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for services	-	-	9,078	-	-	-	-	7,620	-
Fines and forfeits	-	26,593	-	-	-	-	-	-	-
Other receipts	-	-	-	467	336,680	133,084	1,770	-	-
Total receipts	-	26,593	9,078	467	336,680	133,084	719,628	7,620	108,509
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	64,075	9,272	4,633	322,099	132,760	481,812	7,705	78,545
Total disbursements	-	64,075	9,272	4,633	322,099	132,760	481,812	7,705	78,545
Excess (deficiency) of receipts over disbursements	-	(37,482)	(194)	(4,166)	14,581	324	237,816	(85)	29,964
Cash and investments - ending	\$ 57,907	\$ 12,737	\$ 679	\$ 33,112	\$ 470,487	\$ 1,812	\$ 246,821	\$ 645	\$ 29,964

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

	Overweight Vehicle Fines	Infraction Judgements	Inheritance Tax	Special Death Benefit	Education Plate Fees Agency	Cedit Distribution	Financial Institution Tax	Mortgage Fees - State Share
Cash and investments - beginning	\$ -	\$ 20,980	\$ 526,676	\$ 590	\$ 979	\$ -	\$ -	\$ 920
Receipts:								
Taxes	-	-	2,067,846	-	2,100	3,521,953	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	107,693	-
Charges for services	-	-	-	-	-	-	-	8,351
Fines and forfeits	2,428	221,916	-	6,820	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>2,428</u>	<u>221,916</u>	<u>2,067,846</u>	<u>6,820</u>	<u>2,100</u>	<u>3,521,953</u>	<u>107,693</u>	<u>8,351</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	1,928	231,044	2,052,778	6,915	2,100	3,521,953	107,693	8,368
Total disbursements	<u>1,928</u>	<u>231,044</u>	<u>2,052,778</u>	<u>6,915</u>	<u>2,100</u>	<u>3,521,953</u>	<u>107,693</u>	<u>8,368</u>
Excess (deficiency) of receipts over disbursements	<u>500</u>	<u>(9,128)</u>	<u>15,068</u>	<u>(95)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(17)</u>
Cash and investments - ending	<u>\$ 500</u>	<u>\$ 11,852</u>	<u>\$ 541,744</u>	<u>\$ 495</u>	<u>\$ 979</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 903</u>

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

	County Vehicle Excise Tax Distribut	Final Ptrc 2008	Tax Distribution	IDOJ Wrap Grant	County Offender Transportation Fund	Post Tax Comp	2007 LETPP	CDBG PL-11-017
Cash and investments - beginning	\$ -	\$ 427,216	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	97,240,859	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	373,055	-	-	46,308	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	438	-	-	-
Other receipts	-	-	-	-	-	450	14,894	3,240
Total receipts	<u>373,055</u>	<u>-</u>	<u>97,240,859</u>	<u>46,308</u>	<u>438</u>	<u>450</u>	<u>14,894</u>	<u>3,240</u>
Disbursements:								
Personal services	-	-	-	31,104	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	45,837	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	373,055	427,216	97,240,859	-	-	450	14,000	-
Total disbursements	<u>373,055</u>	<u>427,216</u>	<u>97,240,859</u>	<u>76,941</u>	<u>-</u>	<u>450</u>	<u>14,000</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(427,216)</u>	<u>-</u>	<u>(30,633)</u>	<u>438</u>	<u>-</u>	<u>894</u>	<u>3,240</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (30,633)</u>	<u>\$ 438</u>	<u>\$ -</u>	<u>\$ 894</u>	<u>\$ 3,240</u>

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

	CDBG DR1A-09-091	Sheriff Drug Buy Money	Sheriff's Commissary	Clerk of the Circuit Court	County Treasurer	County Recorder	Dunn and Associates Insurance	County Sheriff Inmate Trust
Cash and investments - beginning	\$ -	\$ 2,918	\$ 76,885	\$ 1,444,549	\$ 11,741,791	\$ 37,746	\$ 1,118,723	\$ 3,496
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	276,517	-	-	-	-	-	-	-
Charges for services	-	-	290,978	-	1,378,945	38,223	-	438,252
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	3,000	-	9,377,535	-	-	4,426,227	-
Total receipts	276,517	3,000	290,978	9,377,535	1,378,945	38,223	4,426,227	438,252
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	276,517	2,698	287,751	9,255,922	11,741,791	37,746	4,593,322	440,521
Total disbursements	276,517	2,698	287,751	9,255,922	11,741,791	37,746	4,593,322	440,521
Excess (deficiency) of receipts over disbursements	-	302	3,227	121,613	(10,362,846)	477	(167,095)	(2,269)
Cash and investments - ending	\$ -	\$ 3,220	\$ 80,112	\$ 1,566,162	\$ 1,378,945	\$ 38,223	\$ 951,628	\$ 1,227

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

	County Health Department	Park and Recreation	Code Enforcement	Sheriff Pension	Donations	H1N1 Phase I	Property Reassessment	H1N1 Phase III
Cash and investments - beginning	\$ 59,728	\$ 3	\$ -	\$ 9,629,285	\$ 129,391	\$ 7,258	\$ 555,849	\$ 4,222
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	258,297	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	58,966	2	-	-	-	33,846	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	450,075	11,678	-	10,920	-
Total receipts	<u>58,966</u>	<u>2</u>	<u>258,297</u>	<u>450,075</u>	<u>11,678</u>	<u>33,846</u>	<u>10,920</u>	<u>-</u>
Disbursements:								
Personal services	-	-	-	-	-	-	159,752	-
Supplies	-	-	-	-	-	-	65	-
Other services and charges	-	-	-	-	-	9,409	143,853	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	24,437	-	4,222
Other disbursements	59,728	3	248,379	390,489	21,474	7,258	688	-
Total disbursements	<u>59,728</u>	<u>3</u>	<u>248,379</u>	<u>390,489</u>	<u>21,474</u>	<u>41,104</u>	<u>304,358</u>	<u>4,222</u>
Excess (deficiency) of receipts over disbursements	<u>(762)</u>	<u>(1)</u>	<u>9,918</u>	<u>59,586</u>	<u>(9,796)</u>	<u>(7,258)</u>	<u>(293,438)</u>	<u>(4,222)</u>
Cash and investments - ending	<u>\$ 58,966</u>	<u>\$ 2</u>	<u>\$ 9,918</u>	<u>\$ 9,688,871</u>	<u>\$ 119,595</u>	<u>\$ -</u>	<u>\$ 262,411</u>	<u>\$ -</u>

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

	Columbus Regional Hospital	Cdbg Driftwood	Henry Loesch Recons	State Welfare Excise Tax	Juvenile Block Grant	Vfc Grant	State Court Improvement Grant	State Violent Offender
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 6,601	\$ (975)	\$ 4,500	\$ 6
Receipts:								
Taxes	-	-	21,745	3,757,451	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	1,171,882	-	-	-	8,951	3,049	7,186	-
Charges for services	-	-	-	-	-	-	-	263
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	12,000	-	-	-	-	-	-
Total receipts	<u>1,171,882</u>	<u>12,000</u>	<u>21,745</u>	<u>3,757,451</u>	<u>8,951</u>	<u>3,049</u>	<u>7,186</u>	<u>263</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	1,295	-	-
Other services and charges	-	-	-	-	20,324	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	629	-	-
Other disbursements	1,171,882	12,000	14,948	3,757,451	-	-	8,130	269
Total disbursements	<u>1,171,882</u>	<u>12,000</u>	<u>14,948</u>	<u>3,757,451</u>	<u>20,324</u>	<u>1,924</u>	<u>8,130</u>	<u>269</u>
Excess (deficiency) of receipts over disbursements	-	-	6,797	-	(11,373)	1,125	(944)	(6)
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,797</u>	<u>\$ -</u>	<u>\$ (4,772)</u>	<u>\$ 150</u>	<u>\$ 3,556</u>	<u>\$ -</u>

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

	Election Board	Drug Seizure/Forfeiture for Sheriff	Community Corrections Juvenile	Informal Adj/Juv Prob	Edward Armuth Drain	Armuth-Schuder Main	Big Tough Drain	Hardin S Linke
Cash and investments - beginning	\$ 889,469	\$ 15,139	\$ 44,912	\$ 3,903	\$ 13,207	\$ 10,158	\$ 14,259	\$ 65,341
Receipts:								
Taxes	111,419	-	-	-	6,103	-	-	18,570
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	347	-	63,631	-	-	-	-	-
Charges for services	900	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	12,104	5,895	-	-	62	142	199	4,988
Total receipts	124,770	5,895	63,631	-	6,165	142	199	23,558
Disbursements:								
Personal services	116,425	-	53,736	-	-	-	-	-
Supplies	5,340	-	4,068	-	-	-	-	-
Other services and charges	40,991	-	2,217	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	2,078	-	-	-	-	-	-	-
Other disbursements	-	11,161	11,458	-	-	2,128	-	8,238
Total disbursements	164,834	11,161	71,479	-	-	2,128	-	8,238
Excess (deficiency) of receipts over disbursements	(40,064)	(5,266)	(7,848)	-	6,165	(1,986)	199	15,320
Cash and investments - ending	\$ 849,405	\$ 9,873	\$ 37,064	\$ 3,903	\$ 19,372	\$ 8,172	\$ 14,458	\$ 80,661

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

	Clifford Maint Drain	Denois Creek Drain	Opossum Creek Drain	Driftwood Drain	Henry Loesch Drain	Charles Ross Drain	Sloan Branch Drain	Ellen Stobo Drain
Cash and investments - beginning	\$ -	\$ 74,812	\$ -	\$ -	\$ -	\$ 2,968	\$ 6,578	\$ 796
Receipts:								
Taxes	1,470	100,943	19,856	2,038	7,097	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	680	1,149	440	239	1,783	42	89	11
Total receipts	<u>2,150</u>	<u>102,092</u>	<u>20,296</u>	<u>2,277</u>	<u>8,880</u>	<u>42</u>	<u>89</u>	<u>11</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	1,715	48,951	14,428	1,673	6,715	-	200	-
Total disbursements	<u>1,715</u>	<u>48,951</u>	<u>14,428</u>	<u>1,673</u>	<u>6,715</u>	<u>-</u>	<u>200</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>435</u>	<u>53,141</u>	<u>5,868</u>	<u>604</u>	<u>2,165</u>	<u>42</u>	<u>(111)</u>	<u>11</u>
Cash and investments - ending	<u>\$ 435</u>	<u>\$ 127,953</u>	<u>\$ 5,868</u>	<u>\$ 604</u>	<u>\$ 2,165</u>	<u>\$ 3,010</u>	<u>\$ 6,467</u>	<u>\$ 807</u>

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

	Walesboro Maint Drain	Little Tough Maint	Martin Holder Maint	Clifty Farms Maint	2011 STOP Grant	Adult Protective Sevices	Telecomm Non-Revert	Comm Corr Project Income
Cash and investments - beginning	\$ 22,543	\$ 3,147	\$ 551	\$ 4,907	\$ (9,334)	\$ (15,399)	\$ 517,185	\$ 132,898
Receipts:								
Taxes	1,823	3,027	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	31,269	108,696	-	-
Charges for services	-	-	-	-	-	2,400	-	-
Fines and forfeits	-	-	-	-	-	-	-	464,335
Other receipts	339	63	7	69	-	-	106,936	27,045
Total receipts	2,162	3,090	7	69	31,269	111,096	106,936	491,380
Disbursements:								
Personal services	-	-	-	-	28,233	102,964	-	393,075
Supplies	-	-	-	-	-	-	-	40,191
Other services and charges	-	-	-	-	2,090	7,206	-	47,437
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	22,315	734
Other disbursements	-	-	355	-	-	-	-	-
Total disbursements	-	-	355	-	30,323	110,170	22,315	481,437
Excess (deficiency) of receipts over disbursements	2,162	3,090	(348)	69	946	926	84,621	9,943
Cash and investments - ending	\$ 24,705	\$ 6,237	\$ 203	\$ 4,976	\$ (8,388)	\$ (14,473)	\$ 601,806	\$ 142,841

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

	Park Non-Revert Capital	Park Non-Revert Operating	Juvenile Probation Admin Fees	Probation Interstate Compact Fee	Adult Probation Admin Fees	Joseph Anthony Drain	Chambers Drain	Clarence Hall Drain
Cash and investments - beginning	\$ 7,105	\$ 65,831	\$ 2,356	\$ 38	\$ 13,089	\$ 33,236	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	151	11,570	12,152
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	19,837	-	-	-	-	-	-
Fines and forfeits	-	-	9,530	506	63,691	-	-	-
Other receipts	-	750	-	-	-	466	-	8,830
Total receipts	-	20,587	9,530	506	63,691	617	11,570	20,982
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	43,847	10,000	544	-	500	7,928	17,347
Total disbursements	-	43,847	10,000	544	-	500	7,928	17,347
Excess (deficiency) of receipts over disbursements	-	(23,260)	(470)	(38)	63,691	117	3,642	3,635
Cash and investments - ending	\$ 7,105	\$ 42,571	\$ 1,886	\$ -	\$ 76,780	\$ 33,353	\$ 3,642	\$ 3,635

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

	Tellman Maint Drain	Riverboat Wagering Tax	Convention And Visitor's Bureau	General Drain Improvement	East Clifford Drain	County Medical Care	County Law Enforcement Continuing <sup>1</sup>	Cagit
Cash and investments - beginning	\$ -	\$ -	\$ 202,114	\$ 184,106	\$ -	\$ -	\$ 73	\$ -
Receipts:								
Taxes	5,479	-	1,234,308	-	1,927	-	-	14,211,888
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	447,043	-	-	-	-	-	-
Charges for services	-	-	-	-	-	235	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	932	-	-	64,264	-	-	3,084	-
Total receipts	6,411	447,043	1,234,308	64,264	1,927	235	3,084	14,211,888
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	1,022,000	-	-	-	2,704	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	4,908	447,043	-	12,855	1,198	-	-	14,211,888
Total disbursements	4,908	447,043	1,022,000	12,855	1,198	-	2,704	14,211,888
Excess (deficiency) of receipts over disbursements	1,503	-	212,308	51,409	729	235	380	-
Cash and investments - ending	\$ 1,503	\$ -	\$ 414,422	\$ 235,515	\$ 729	\$ 235	\$ 453	\$ -

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

	County Law Enforcement Cont 2	East Clifford Drain (M)	Sheriff Non-Rev Swiftwater	Public Health Preparedness	Surveyor's Conerstone Perpetuation	Jury Pay Supplement	Local Emergency Right To Know	County Sales Disclosures
Cash and investments - beginning	\$ -	\$ 2,139	\$ 1,413	\$ 17,077	\$ 26,164	\$ 8,207	\$ 65,925	\$ 41,757
Receipts:								
Taxes	-	883	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	3,321	-	-	7,240	-
Charges for services	-	-	-	-	12,511	-	-	7,620
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	37,840	10	76,260	-	-	24,500	-	-
Total receipts	37,840	893	76,260	3,321	12,511	24,500	7,240	7,620
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	1,136	753	-	-	-
Other services and charges	13,383	-	-	323	604	17,353	11,660	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	77,673	487	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	13,383	-	77,673	1,946	1,357	17,353	11,660	-
Excess (deficiency) of receipts over disbursements	24,457	893	(1,413)	1,375	11,154	7,147	(4,420)	7,620
Cash and investments - ending	\$ 24,457	\$ 3,032	\$ -	\$ 18,452	\$ 37,318	\$ 15,354	\$ 61,505	\$ 49,377

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

	Public Defender/Circuit Court	Public Defender/Sup I	Public Defender/Sup II	County Identification Protection Act	2005 Shsp	Equitable Share Prosecutor	State's Share Of Del	Debt Service Fund - Other
Cash and investments - beginning	\$ 18,030	\$ 1,820	\$ 62,650	\$ 107,953	\$ -	\$ 13	\$ -	\$ 475,609
Receipts:								
Taxes	-	-	-	-	-	-	454	2,414,087
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	7,895
Charges for services	-	-	-	17,809	-	-	-	-
Fines and forfeits	27,174	390	38,649	-	-	-	-	-
Other receipts	-	-	-	-	77,740	2,319	-	6,817
Total receipts	27,174	390	38,649	17,809	77,740	2,319	454	2,428,799
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	29,908	-	-	671	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	1,993,000
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	77,740	-	454	187,788
Total disbursements	29,908	-	-	671	77,740	-	454	2,180,788
Excess (deficiency) of receipts over disbursements	(2,734)	390	38,649	17,138	-	2,319	-	248,011
Cash and investments - ending	\$ 15,296	\$ 2,210	\$ 101,299	\$ 125,091	\$ -	\$ 2,332	\$ -	\$ 723,620

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

	County General Arra	Prosecutor Arra	Clerk Arra Fund	Perf Annuity	Real Property Endorsment	Erosion And Sediment Control	Vin Inspections	Edith Ross Memorial Fund
Cash and investments - beginning	\$ 7,664	\$ 48,934	\$ 5,349	\$ -	\$ 16,521	\$ 1,480	\$ 740	\$ 8,389
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	13,560	-	1,690	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	19,466	-	500	-	117
Total receipts	-	-	-	19,466	13,560	500	1,690	117
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	800	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	19,466	2,444	-	-	-
Total disbursements	-	-	-	19,466	2,444	800	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	11,116	(300)	1,690	117
Cash and investments - ending	<u>\$ 7,664</u>	<u>\$ 48,934</u>	<u>\$ 5,349</u>	<u>\$ -</u>	<u>\$ 27,637</u>	<u>\$ 1,180</u>	<u>\$ 2,430</u>	<u>\$ 8,506</u>

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

	Additional Judgement Excise Tax	Commissioners Certificate Sale	Payroll	Deferred Compensation	Payroll Withholding - Federal	Payroll Withholding - State	Payroll Withholding - Local Tax	Health Insurance
Cash and investments - beginning	\$ 28	\$ 17,929	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	5	-	-	-	-	-	-	-
Other receipts	-	-	14,188,587	231,858	1,539,690	492,462	177,671	493,625
Total receipts	<u>5</u>	<u>-</u>	<u>14,188,587</u>	<u>231,858</u>	<u>1,539,690</u>	<u>492,462</u>	<u>177,671</u>	<u>493,625</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	17,100	14,188,587	231,858	1,539,690	492,462	177,671	493,625
Total disbursements	<u>-</u>	<u>17,100</u>	<u>14,188,587</u>	<u>231,858</u>	<u>1,539,690</u>	<u>492,462</u>	<u>177,671</u>	<u>493,625</u>
Excess (deficiency) of receipts over disbursements	<u>5</u>	<u>(17,100)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 33</u>	<u>\$ 829</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2011  
 (Continued)

	Wage Garnishment	Insurance - Other	Electrical License/Permit	Users Fees	United Way	Direct Deposit W/H	Fica	Child Restraint Viloations
Cash and investments - beginning	\$ -	\$ -	\$ 390	\$ 592,532	\$ -	\$ -	\$ -	\$ 300
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	8,136	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	251,870	-	-	-	2,200
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	70,642	112,798	-	-	6,576	10,980,112	814,516	-
Total receipts	70,642	112,798	8,136	251,870	6,576	10,980,112	814,516	2,200
Disbursements:								
Personal services	-	-	-	-	6,576	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	70,642	112,798	7,833	268,156	-	10,980,112	814,516	2,450
Total disbursements	70,642	112,798	7,833	268,156	6,576	10,980,112	814,516	2,450
Excess (deficiency) of receipts over disbursements	-	-	303	(16,286)	-	-	-	(250)
Cash and investments - ending	\$ -	\$ -	\$ 693	\$ 576,246	\$ -	\$ -	\$ -	\$ 50

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

	Hope Storm Water	Violent Offender Admin	County Riverboat Revenue	Homestead Credit Fund	State Fines And Forfeitures	Comm Corr Ctp Fund	County Sheriff	Totals
Cash and investments - beginning	\$ -	\$ 82	\$ 259,788	\$ (447)	\$ 2,651	\$ 12,175	\$ -	\$ 42,952,214
Receipts:								
Taxes	98,055	-	-	431,911	-	-	-	151,867,207
Licenses and permits	-	-	-	-	-	-	-	494,898
Intergovernmental	-	-	179,393	-	-	67,177	-	7,878,438
Charges for services	-	2,367	-	-	-	-	-	3,416,128
Fines and forfeits	-	-	-	-	18,833	-	-	1,971,817
Other receipts	-	-	-	-	-	-	1,358,594	48,508,572
Total receipts	98,055	2,367	179,393	431,911	18,833	67,177	1,358,594	214,137,060
Disbursements:								
Personal services	-	-	-	-	-	64,509	-	20,822,125
Supplies	-	-	-	-	-	-	-	1,780,453
Other services and charges	-	-	163,363	-	-	-	-	7,297,046
Debt service - principal and interest	-	-	-	-	-	-	-	1,993,000
Capital outlay	-	-	35,743	-	-	-	-	3,124,714
Other disbursements	98,055	616	-	413,315	20,181	-	1,358,594	185,526,503
Total disbursements	98,055	616	199,106	413,315	20,181	64,509	1,358,594	220,543,841
Excess (deficiency) of receipts over disbursements	-	1,751	(19,713)	18,596	(1,348)	2,668	-	(6,406,781)
Cash and investments - ending	\$ -	\$ 1,833	\$ 240,075	\$ 18,149	\$ 1,303	\$ 14,843	\$ -	\$ 36,545,433

BARTHOLOMEW COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2011

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Bartholomew Co Bulding Corporation	Addition to Existing Jail Facility	\$ 1,991,000	01-15-07	01-15-27
Kansas State Bank	Gradall XL 4100	<u>58,469</u>	01-30-07	01-30-12
Total governmental activities		<u>2,049,469</u>		
Total of annual lease payments		<u>\$ 2,049,469</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Jail addition and renovation	\$ 22,575,000	\$ 992,863
Notes and loans payable	Gradall XL-4100	<u>58,469</u>	<u>58,469</u>
Total governmental activities		<u>22,633,469</u>	<u>1,051,332</u>
Totals		<u>\$ 22,633,469</u>	<u>\$ 1,051,332</u>

BARTHOLOMEW 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.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 3,873,822
Infrastructure	158,793,457
Buildings	48,356,116
Machinery, equipment and vehicles	<u>9,747,900</u>
Total governmental activities	<u>220,771,295</u>
Total capital assets	<u><u>\$ 220,771,295</u></u>

SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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INDIANAPOLIS, INDIANA 46204-2769

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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 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 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, Board of 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

August 13, 2012

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## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

BARTHOLOMEW 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 AGRICULTURE</u>			
Pass-Through Indiana Department of Education Child Nutrition Cluster			
School Breakfast Program	10.553	2011	\$ 11,147
ARRA - National School Lunch Program	10.555	2011	<u>15,627</u>
Total for cluster			<u>26,774</u>
Pass-Through Indiana State Department of Health Special Supplemental Nutrition Program for Women, Infants, and Children EDS #A70-1-070271	10.557	WIC 102-1	<u>331,280</u>
Total for federal grantor agency			<u>358,054</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through Office of Community and Rural Affairs CDBG - State-Administered CDBG Cluster			
Community Development Block Grant/State's Program and Non-Entitlement Grants to Hawaii	14.228		
Columbus Regional Hospital		EDS # A192-12-DR1A-09-091 FEMA DR#1766-B10DC18	276,517 <u>1,171,882</u>
Total for cluster			<u>1,448,399</u>
Community Development Block Grants/Special Purpose Grants/Insular Areas Driftwood Utilities Planning Study	14.225	PL-09-026-2	<u>12,000</u>
Total for federal grantor agency			<u>1,460,399</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute JAG Program Cluster			
ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories Women Recovering with a Purpose	16.803		
		EDS #D3-11-5925 ICJI WRAP grant	<u>46,308</u>
Total for cluster			<u>46,308</u>
Juvenile Accountability Block Grants	16.523	EDS #D3-11-6024	<u>8,951</u>
Crime Victim Assistance	16.575		
		2010-VA-GX-0100 2009-VA-GX-0049	22,720 <u>6,968</u>
Total for program			<u>29,688</u>
ARRA - Violence Against Women Formula Grants	16.588	STOP Grant 11STPR081	<u>31,169</u>
Pass-Through Indiana Family and Social Services Administration Court Appointed Special Advocates 2011 CASA funding	16.756	None	<u>36,825</u>
Total for federal grantor agency			<u>152,941</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		
		OP-11-02-01-57	<u>6,500</u>
Total for cluster			<u>6,500</u>
Total for federal grantor agency			<u>6,500</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, 2011  
(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 HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Family & Social Services Administration Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation Adult Protective Services	93.041	EDS # A345-0-03-11-PV-1013	<u>108,697</u>
Pass-Through Indiana State Department of Health Public Health Emergency Preparedness Public Health Preparedness & Response for H1N1 Bioterrorism Preparedness & Response Supplemental Fund	93.069	EDS # A70-1-073124 EDS # A70-1-0531582	33,846 <u>2,320</u>
Total for program			<u>36,166</u>
Immunization Cluster Immunization Grants Vaccines for Children	93.268	EDS # A70-1-073022	<u>3,049</u>
Total for cluster			<u>3,049</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement County Clerk of the Court's Expenditures County Prosecutor's Expenditures County Court's Expenditures Collection Incentives Indirect Costs	93.563	None None None None None	47,324 292,263 41,947 49,348 <u>161,946</u>
Total for program			<u>592,828</u>
Pass-Through Supreme Court of Indiana State Court Improvement Program Court Improvement Program	93.586	None	<u>4,600</u>
Total for federal grantor agency			<u>745,340</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Emergency Management Performance Grants FY 2009 EMPG Grant Program	97.042	C44P-1-291A	<u>40,852</u>
Homeland Security Cluster Homeland Security Grant Program	97.067	C44P-9-565A	<u>77,740</u>
Law Enforcement Terrorism Prevention Program (LETPP)	97.074	C44P-9-705A	<u>14,894</u>
Total for cluster			92,634
Total for federal grantor agency			<u>133,486</u>
Total federal awards expended			<u>\$ 2,856,720</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

**Note 1. 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 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.

**Note 2. Subrecipients**

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2011:

Program Title	Federal CFDA Number	2011
Community Development Block Grant/State's Program and Non- Entitlement Grants to Hawaii	14.228	<u>\$ 1,171,882</u>

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 deficiency identified?	none reported
Noncompliance material to 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
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
93.563	Child Support Enforcement

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 13, 2012, with Barbara J. Hackman, Auditor; Larry S. Kleinhenz, President of the Board of County Commissioners; and William F. Lentz, President of the County Council. Our audit disclosed no material items that warrant comment at this time.