

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

MARTIN COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED
10/10/2012

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Nancy J. Steiner	01-01-11 to 12-31-12
Treasurer	Diana Schutte	01-01-11 to 12-31-12
Clerk	Julie Fithian	01-01-11 to 12-31-14
Sheriff	Robert F. Street	01-01-11 to 12-31-14
Recorder	Gerald R. Montgomery	01-01-11 to 12-31-12
President of the Board of County Commissioners	Paul R. George	01-01-11 to 12-31-12
President of the County Council	C. Richard Summers	01-01-11 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF MARTIN COUNTY, INDIANA

We have examined the accompanying financial statement of Martin County (County), for the year ended December 31, 2011. The financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on the financial statement based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial statement and performing such other procedures as we considered necessary in the circumstances. We believe that our examination 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.

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 examination performed by the State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statement.

Our examination was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the examination procedures applied to 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, and others within the entity 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 21, 2012

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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.

MARTIN 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	\$ 355,005	\$ 2,812,831	\$ 2,737,672	\$ 430,164
Motor Vehicle Highway	654,689	1,386,887	1,128,826	912,750
Local Road and Street	112,459	97,604	60,505	149,558
Accident Report	3,261	200	-	3,461
Firearms Training	22,643	3,290	2,019	23,914
Health	63,189	7,213	39,606	30,796
Community Development Block Grant	4,960	216,280	220,955	285
Law Enforcement Continuing Education	-	691	28	663
Clerk Perpetuation	5,222	2,762	-	7,984
Emergency Telephone System	316,794	82,311	119,318	279,787
County Drug Free	26,134	6,667	13,259	19,542
Upper Boggs Creek	9,342	1,770	-	11,112
Prosecutor IV-D (Pre 1999)	8,631	-	-	8,631
Recorder's Records Perpetuation	26,333	9,883	4,881	31,335
County Probation	2,833	46,410	43,865	5,378
Health Maintenance	3,600	20,000	23,600	-
Plat Book	19,800	1,452	-	21,252
Supplemental Public Defender	10,441	19,938	27,470	2,909
Clerk IV-D	9,207	8,023	-	17,230
Surveyor's Corner Perpetuation	851	2,470	2,517	804
Jury Fees	16,437	1,490	-	17,927
Rainy Day	486,616	7,869	410,453	84,032
County Sales Disclosure Fees	8,216	1,330	-	9,546
Community Corrections	9,633	44,872	54,505	-
GAL/CASA	2,024	6,788	-	8,812
Levy Excess	5,985	-	5,985	-
Sheriff Sales-Administrative	-	1,350	600	750
Wireless Emergency Phone System	107,075	55,740	32,306	130,509
Prosecutor IV-D	23,105	10,040	20,669	12,476
Drug Buy Money	6	-	-	6
County Recorder	3,791	41,528	41,081	4,238
County Elected Officials Training	-	352	-	352
Cumulative Capital Development	118,591	63,990	23,997	158,584
Cumulative Bridge	340,588	106,558	126,609	320,537
County Economic Development Income Tax	262,015	246,255	62,303	445,967
City and Town Court Costs	1,909	2,836	4,563	182
Congressional School Interest	3,333	723	777	3,279
Clerk of the Circuit Court	353,753	768,187	872,055	249,885
Surplus Tax Sale	31,903	15,638	19,591	27,950
Tax Sale Redemption	236	4,215	3,376	1,075
Surplus Tax	4,073	27,170	18,207	13,036
Fines and Forfeitures	440	1,004	649	795
State Disclosure Fees	90	1,330	1,330	90
Overweight Vehicles	-	349	225	124
Medical Co-Payments	10,777	6,386	7,020	10,143
Infraction Judgment	786	10,062	9,969	879
Inheritance Tax	-	114,810	112,218	2,592
Sheriff Inmate Trust	2,806	47,029	48,758	1,077
Special Death Benefits	60	1,063	1,048	75
Education Plate	-	356	338	18
Financial Institution Tax	-	21,747	21,747	-
Sheriff Pension Trust	1,288,824	91,214	93,645	1,286,393
Mortgage Fee	110	1,088	1,110	88
Child Restraint System Fees	-	75	75	-
Commercial Vehicle Excise Tax	-	86,678	86,678	-
Homestead Credit Rebate 07	19	951	-	970
County Prosecutor	30	26,493	25,053	1,470
Final Excise Tax Due State	-	2,039	2,039	-
Township, School, and Library Taxes	-	4,138,484	4,138,484	-
Prosecutor IV-D Incentive-General	-	83,879	47,950	35,929
Sewer Lien	-	673	170	503
PHP and Response for H1N1	-	5,500	5,500	-
Sheriff Commissary	4,851	41,915	34,692	12,074
Community Corrections-Project Income	2,551	60,603	57,651	5,503

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

MARTIN 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
County Treasurer	116,386	13,276,518	13,075,521	317,383
County Sheriff Fees	-	92,435	91,930	505
Hoosier Safety	160	-	-	160
Emergency Operation Plan Grant	-	-	-	-
Delinquent Tax-State Share	-	15	15	-
Public Health Base Grant	(384)	9,359	11,923	(2,948)
Immunization Grant	(2,902)	5,985	3,082	1
Fire Truck Grant	9	-	-	9
Family Court Project	17,249	-	3,239	14,010
Service Charge Fee	760	3,876	1,600	3,036
Reassessment 2010	629,144	32,945	140,253	521,836
Probation User Fee	56,499	35,999	6,665	85,833
Community Corrections #18	870	57,693	45,766	12,797
Solid Waste #58	-	100,045	100,045	-
Bio-Terrorism Grant	2,098	-	-	2,098
CTP-2	7	2,131	-	2,138
CTP-1	2,131	2,136	2,130	2,137
Pandemic Assessment	1,482	-	-	1,482
Victim Assistance Grant05Va093	8,297	6,270	-	14,567
Arson	297	-	-	297
Non-Reverting Voting	53,825	-	17,100	36,725
County Law Enforcement/Sheriff	594	2,565	2,804	355
Excise-State Welfare	-	170,712	170,712	-
Riverboat Wagering Tax Revenue	2,681	64,890	58,111	9,460
Project Income-Grant 2	62,492	71,178	86,863	46,807
County Corrections	30,759	7,557	8,650	29,666
Tobacco Grand-LHD	3,285	26,641	13,139	16,787
Victim Assistance	2,073	-	2,073	-
Coroner Education	30	546	492	84
County Law Enforcement	2,716	-	-	2,716
Operation Pullover	-	901	716	185
Alternative Dispute Resolution Fee	5,974	1,280	4,242	3,012
Probation Adult Administration	48,610	6,246	-	54,856
Probation Juvenile Administration	3,585	250	-	3,835
Probation User Juvenile	10,690	1,370	341	11,719
Westgate Capital Fund	93,363	51,826	101,263	43,926
Project Income Grant 1	(11,004)	113,365	102,361	-
Reassessment 2017	-	234,883	-	234,883
Levy Excess-Welfare	7,852	-	7,852	-
Local Emergency Planning	13,129	-	-	13,129
State Grant 6 PHC-07	100	-	-	100
State Grant 20 Firestation	582	-	-	582
State Grant 21 LEDC Reg Partnership	11,698	-	-	11,698
County User-Prosecutor	47,493	35,001	48,782	33,712
H1N1 Grant	(17,963)	17,908	-	(55)
City & Town Taxes	-	645,667	645,667	-
HAVA Grant	10	-	-	10
Westgate Principal and Interest	84,422	61,783	45,525	100,680
Cumulative Voting System	18,613	56,755	18,000	57,368
Cumulative Sinking	13,753	-	-	13,753
Economic Development Income Tax	-	321,053	321,053	-
County ID SS Protection	16,823	2,422	15,000	4,245
Payroll	42,221	749,883	749,671	42,433
Health Insurance Non Reverting	1,022	2,051	2,266	807
Forest Restoration	974	7,925	8,899	-
HEA 1001-2008 State HSC	1,131	-	858	273
County Option Income Tax	-	1,280,443	1,280,443	-
Loogootee Judgement Fee Fund	3,570	140	3,710	-
Loogootee Deferral Fund	3,366	306	3,366	306
Congressional School-Investment	12,957	-	-	12,957
Totals	\$ 6,149,556	\$ 28,438,295	\$ 28,020,075	\$ 6,567,776

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

MARTIN 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 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,

MARTIN 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).

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 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.

MARTIN 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.

MARTIN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Note 5. Risk Management

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

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial 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.

MARTIN 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.

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 examination. This is a common occurrence in any financial statement examination. The financial information presented in this report is examined information, and the accuracy of such information can be determined by reading the opinion given in the Independent Accountant's Report.

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

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

	General	Motor Vehicle Highway	Local Road and Street	Accident Report	Firearms Training	Health
Cash and investments - beginning	\$ 355,005	\$ 654,689	\$ 112,459	\$ 3,261	\$ 22,643	\$ 63,189
Receipts:						
Taxes	2,258,479	-	-	-	-	-
Licenses and permits	-	-	-	-	3,290	1,237
Intergovernmental	114,751	952,756	97,173	-	-	-
Charges for services	312,274	63,083	-	200	-	2,747
Fines and forfeits	55,926	-	-	-	-	-
Other receipts	71,401	371,048	431	-	-	3,229
Total receipts	<u>2,812,831</u>	<u>1,386,887</u>	<u>97,604</u>	<u>200</u>	<u>3,290</u>	<u>7,213</u>
Disbursements:						
Personal services	1,716,984	588,000	-	-	-	8,470
Supplies	105,873	425,938	-	-	-	-
Other services and charges	824,722	110,888	-	-	-	31,136
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	15,302	-	60,505	-	-	-
Other disbursements	74,791	4,000	-	-	2,019	-
Total disbursements	<u>2,737,672</u>	<u>1,128,826</u>	<u>60,505</u>	<u>-</u>	<u>2,019</u>	<u>39,606</u>
Excess (deficiency) of receipts over disbursements	<u>75,159</u>	<u>258,061</u>	<u>37,099</u>	<u>200</u>	<u>1,271</u>	<u>(32,393)</u>
Cash and investments - ending	<u>\$ 430,164</u>	<u>\$ 912,750</u>	<u>\$ 149,558</u>	<u>\$ 3,461</u>	<u>\$ 23,914</u>	<u>\$ 30,796</u>

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

	Community Development Block Grant	Law Enforcement Continuing Education	Clerk Perpetuation	Emergency Telephone System	County Drug Free	Upper Boggs Creek
Cash and investments - beginning	\$ 4,960	\$ -	\$ 5,222	\$ 316,794	\$ 26,134	\$ 9,342
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	691	2,762	-	6,667	-
Other receipts	216,280	-	-	82,311	-	1,770
Total receipts	<u>216,280</u>	<u>691</u>	<u>2,762</u>	<u>82,311</u>	<u>6,667</u>	<u>1,770</u>
Disbursements:						
Personal services	-	-	-	85,469	2,880	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	33,336	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	513	-	-
Other disbursements	220,955	28	-	-	10,379	-
Total disbursements	<u>220,955</u>	<u>28</u>	<u>-</u>	<u>119,318</u>	<u>13,259</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(4,675)</u>	<u>663</u>	<u>2,762</u>	<u>(37,007)</u>	<u>(6,592)</u>	<u>1,770</u>
Cash and investments - ending	<u>\$ 285</u>	<u>\$ 663</u>	<u>\$ 7,984</u>	<u>\$ 279,787</u>	<u>\$ 19,542</u>	<u>\$ 11,112</u>

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

	Prosecutor IV-D (Pre 1999)	Recorder's Records Perpetuation	County Probation	Health Maintenance	Plat Book	Supplemental Public Defender
Cash and investments - beginning	\$ 8,631	\$ 26,333	\$ 2,833	\$ 3,600	\$ 19,800	\$ 10,441
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	9,883	-	-	1,452	-
Fines and forfeits	-	-	46,410	-	-	19,938
Other receipts	-	-	-	20,000	-	-
Total receipts	-	9,883	46,410	20,000	1,452	19,938
Disbursements:						
Personal services	-	-	-	-	-	27,470
Supplies	-	4,881	-	-	-	-
Other services and charges	-	-	-	23,600	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	43,865	-	-	-
Total disbursements	-	4,881	43,865	23,600	-	27,470
Excess (deficiency) of receipts over disbursements	-	5,002	2,545	(3,600)	1,452	(7,532)
Cash and investments - ending	\$ 8,631	\$ 31,335	\$ 5,378	\$ -	\$ 21,252	\$ 2,909

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

	Clerk IV-D	Surveyor's Corner Perpetuation	Jury Fees	Rainy Day	County Sales Disclosure Fees	Community Corrections
Cash and investments - beginning	\$ 9,207	\$ 851	\$ 16,437	\$ 486,616	\$ 8,216	\$ 9,633
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	8,023	-	-	-	-	-
Charges for services	-	2,470	-	-	1,330	-
Fines and forfeits	-	-	1,490	-	-	-
Other receipts	-	-	-	7,869	-	44,872
Total receipts	<u>8,023</u>	<u>2,470</u>	<u>1,490</u>	<u>7,869</u>	<u>1,330</u>	<u>44,872</u>
Disbursements:						
Personal services	-	-	-	384,063	-	47,283
Supplies	-	-	-	4,906	-	3,175
Other services and charges	-	2,517	-	21,484	-	3,973
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	74
Total disbursements	<u>-</u>	<u>2,517</u>	<u>-</u>	<u>410,453</u>	<u>-</u>	<u>54,505</u>
Excess (deficiency) of receipts over disbursements	<u>8,023</u>	<u>(47)</u>	<u>1,490</u>	<u>(402,584)</u>	<u>1,330</u>	<u>(9,633)</u>
Cash and investments - ending	<u>\$ 17,230</u>	<u>\$ 804</u>	<u>\$ 17,927</u>	<u>\$ 84,032</u>	<u>\$ 9,546</u>	<u>\$ -</u>

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

	GAL/CASA	Levy Excess	Sheriff Sales-Administrative	Wireless Emergency Phone System	Prosecutor IV-D	Drug Buy Money
Cash and investments - beginning	\$ 2,024	\$ 5,985	-	\$ 107,075	\$ 23,105	\$ 6
Receipts:						
Taxes	-	-	-	55,740	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	9,628	-
Charges for services	-	-	1,350	-	-	-
Fines and forfeits	288	-	-	-	-	-
Other receipts	6,500	-	-	-	412	-
Total receipts	<u>6,788</u>	<u>-</u>	<u>1,350</u>	<u>55,740</u>	<u>10,040</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	31,996	20,000	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	600	310	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	5,985	-	-	669	-
Total disbursements	<u>-</u>	<u>5,985</u>	<u>600</u>	<u>32,306</u>	<u>20,669</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>6,788</u>	<u>(5,985)</u>	<u>750</u>	<u>23,434</u>	<u>(10,629)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 8,812</u>	<u>\$ -</u>	<u>\$ 750</u>	<u>\$ 130,509</u>	<u>\$ 12,476</u>	<u>\$ 6</u>

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

	County Recorder	County Elected Officials Training	Cumulative Capital Development	Cumulative Bridge	County Economic Development Income Tax	City and Town Court Costs
Cash and investments - beginning	\$ 3,791	\$ -	\$ 118,591	\$ 340,588	\$ 262,015	\$ 1,909
Receipts:						
Taxes	-	-	62,695	103,380	246,255	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	1,197	1,974	-	-
Charges for services	41,528	352	-	-	-	-
Fines and forfeits	-	-	-	-	-	2,836
Other receipts	-	-	98	1,204	-	-
Total receipts	<u>41,528</u>	<u>352</u>	<u>63,990</u>	<u>106,558</u>	<u>246,255</u>	<u>2,836</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	24,492	-	-
Other services and charges	-	-	20,447	10,402	62,303	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	3,550	91,715	-	-
Other disbursements	41,081	-	-	-	-	4,563
Total disbursements	<u>41,081</u>	<u>-</u>	<u>23,997</u>	<u>126,609</u>	<u>62,303</u>	<u>4,563</u>
Excess (deficiency) of receipts over disbursements	<u>447</u>	<u>352</u>	<u>39,993</u>	<u>(20,051)</u>	<u>183,952</u>	<u>(1,727)</u>
Cash and investments - ending	<u>\$ 4,238</u>	<u>\$ 352</u>	<u>\$ 158,584</u>	<u>\$ 320,537</u>	<u>\$ 445,967</u>	<u>\$ 182</u>

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

	Congressional School Interest	Clerk of the Circuit Court	Surplus Tax Sale	Tax Sale Redemption	Surplus Tax	Fines and Forfeitures
Cash and investments - beginning	\$ 3,333	\$ 353,753	\$ 31,903	\$ 236	\$ 4,073	\$ 440
Receipts:						
Taxes	-	-	15,638	-	27,170	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	768,187	-	-	-	1,004
Other receipts	723	-	-	4,215	-	-
Total receipts	<u>723</u>	<u>768,187</u>	<u>15,638</u>	<u>4,215</u>	<u>27,170</u>	<u>1,004</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	777	872,055	19,591	3,376	18,207	649
Total disbursements	<u>777</u>	<u>872,055</u>	<u>19,591</u>	<u>3,376</u>	<u>18,207</u>	<u>649</u>
Excess (deficiency) of receipts over disbursements	<u>(54)</u>	<u>(103,868)</u>	<u>(3,953)</u>	<u>839</u>	<u>8,963</u>	<u>355</u>
Cash and investments - ending	<u>\$ 3,279</u>	<u>\$ 249,885</u>	<u>\$ 27,950</u>	<u>\$ 1,075</u>	<u>\$ 13,036</u>	<u>\$ 795</u>

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

	State Disclosure Fees	Overweight Vehicles	Medical Co-Payments	Infraction Judgment	Inheritance Tax	Sheriff Inmate Trust
Cash and investments - beginning	\$ 90	\$ -	\$ 10,777	\$ 786	\$ -	\$ 2,806
Receipts:						
Taxes	-	-	-	-	114,810	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	1,330	-	-	-	-	-
Fines and forfeits	-	349	-	10,062	-	-
Other receipts	-	-	6,386	-	-	47,029
Total receipts	<u>1,330</u>	<u>349</u>	<u>6,386</u>	<u>10,062</u>	<u>114,810</u>	<u>47,029</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,330	225	7,020	9,969	112,218	48,758
Total disbursements	<u>1,330</u>	<u>225</u>	<u>7,020</u>	<u>9,969</u>	<u>112,218</u>	<u>48,758</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>124</u>	<u>(634)</u>	<u>93</u>	<u>2,592</u>	<u>(1,729)</u>
Cash and investments - ending	<u>\$ 90</u>	<u>\$ 124</u>	<u>\$ 10,143</u>	<u>\$ 879</u>	<u>\$ 2,592</u>	<u>\$ 1,077</u>

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

	Special Death Benefits	Education Plate	Financial Institution Tax	Sheriff Pension Trust	Mortgage Fee	Child Restraint System Fees
Cash and investments - beginning	\$ 60	\$ -	\$ -	\$ 1,288,824	\$ 110	\$ -
Receipts:						
Taxes	-	356	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	21,747	-	-	-
Charges for services	-	-	-	-	1,088	-
Fines and forfeits	1,063	-	-	-	-	75
Other receipts	-	-	-	91,214	-	-
Total receipts	<u>1,063</u>	<u>356</u>	<u>21,747</u>	<u>91,214</u>	<u>1,088</u>	<u>75</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,048	338	21,747	93,645	1,110	75
Total disbursements	<u>1,048</u>	<u>338</u>	<u>21,747</u>	<u>93,645</u>	<u>1,110</u>	<u>75</u>
Excess (deficiency) of receipts over disbursements	<u>15</u>	<u>18</u>	<u>-</u>	<u>(2,431)</u>	<u>(22)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 75</u>	<u>\$ 18</u>	<u>\$ -</u>	<u>\$ 1,286,393</u>	<u>\$ 88</u>	<u>\$ -</u>

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

	Commercial Vehicle Excise Tax	Homestead Credit Rebate 07	County Prosecutor	Final Excise Tax Due State	Township, School, and Library Taxes	Prosecutor IV-D Incentive-General
Cash and investments - beginning	\$ -	\$ 19	\$ 30	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	951	-	2,039	4,138,484	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	86,678	-	-	-	-	32,338
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	26,493	-	-	-
Other receipts	-	-	-	-	-	51,541
Total receipts	86,678	951	26,493	2,039	4,138,484	83,879
Disbursements:						
Personal services	-	-	-	-	-	35,273
Supplies	-	-	-	-	-	2,465
Other services and charges	-	-	-	-	-	10,212
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	86,678	-	25,053	2,039	4,138,484	-
Total disbursements	86,678	-	25,053	2,039	4,138,484	47,950
Excess (deficiency) of receipts over disbursements	-	951	1,440	-	-	35,929
Cash and investments - ending	\$ -	\$ 970	\$ 1,470	\$ -	\$ -	\$ 35,929

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

	Sewer Lien	PHP and Response for H1N1	Sheriff Commissary	Community Corrections-Project Income	County Treasurer	County Sheriff Fees
Cash and investments - beginning	\$ -	\$ -	\$ 4,851	\$ 2,551	\$ 116,386	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	60,603	-	-
Fines and forfeits	673	-	-	-	-	92,435
Other receipts	-	5,500	41,915	-	13,276,518	-
Total receipts	<u>673</u>	<u>5,500</u>	<u>41,915</u>	<u>60,603</u>	<u>13,276,518</u>	<u>92,435</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	5,500	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	170	-	34,692	57,651	13,075,521	91,930
Total disbursements	<u>170</u>	<u>5,500</u>	<u>34,692</u>	<u>57,651</u>	<u>13,075,521</u>	<u>91,930</u>
Excess (deficiency) of receipts over disbursements	<u>503</u>	<u>-</u>	<u>7,223</u>	<u>2,952</u>	<u>200,997</u>	<u>505</u>
Cash and investments - ending	<u>\$ 503</u>	<u>\$ -</u>	<u>\$ 12,074</u>	<u>\$ 5,503</u>	<u>\$ 317,383</u>	<u>\$ 505</u>

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

	Hoosier Safety	Emergency Operation Plan Grant	Delinquent Tax-State Share	Public Health Base Grant	Immunization Grant	Fire Truck Grant
Cash and investments - beginning	\$ 160	\$ -	\$ -	\$ (384)	\$ (2,902)	\$ 9
Receipts:						
Taxes	-	-	15	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	9,359	5,985	-
Total receipts	-	-	15	9,359	5,985	-
Disbursements:						
Personal services	-	-	-	7,504	-	-
Supplies	-	-	-	146	-	-
Other services and charges	-	-	-	1,044	3,082	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	15	3,229	-	-
Total disbursements	-	-	15	11,923	3,082	-
Excess (deficiency) of receipts over disbursements	-	-	-	(2,564)	2,903	-
Cash and investments - ending	\$ 160	\$ -	\$ -	\$ (2,948)	\$ 1	\$ 9

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

	Family Court Project	Service Charge Fee	Reassessment 2010	Probation User Fee	Community Corrections #18	Solid Waste #58
Cash and investments - beginning	\$ 17,249	\$ 760	\$ 629,144	\$ 56,499	\$ 870	\$ -
Receipts:						
Taxes	-	-	-	-	-	100,045
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	3,876	-	35,999	-	-
Other receipts	-	-	32,945	-	57,693	-
Total receipts	-	3,876	32,945	35,999	57,693	100,045
Disbursements:						
Personal services	-	-	11,039	-	40,615	-
Supplies	-	-	502	1,164	956	-
Other services and charges	3,239	1,600	99,066	4,971	3,325	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	28,513	530	-	-
Other disbursements	-	-	1,133	-	870	100,045
Total disbursements	3,239	1,600	140,253	6,665	45,766	100,045
Excess (deficiency) of receipts over disbursements	(3,239)	2,276	(107,308)	29,334	11,927	-
Cash and investments - ending	\$ 14,010	\$ 3,036	\$ 521,836	\$ 85,833	\$ 12,797	\$ -

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

	Bio-Terrorism Grant	CTP-2	CTP-1	Pandemic Assessment	Victim Assistance Grant05Va093	Arson
Cash and investments - beginning	\$ 2,098	\$ 7	\$ 2,131	\$ 1,482	\$ 8,297	\$ 297
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	2,131	2,136	-	6,270	-
Total receipts	-	2,131	2,136	-	6,270	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	2,130	-	-	-
Total disbursements	-	-	2,130	-	-	-
Excess (deficiency) of receipts over disbursements	-	2,131	6	-	6,270	-
Cash and investments - ending	\$ 2,098	\$ 2,138	\$ 2,137	\$ 1,482	\$ 14,567	\$ 297

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

	Non-Reverting Voting	County Law Enforcement/Sheriff	Excise-State Welfare	Riverboat Wagering Tax Revenue	Project Income-Grant 2	County Corrections
Cash and investments - beginning	\$ 53,825	\$ 594	\$ -	\$ 2,681	\$ 62,492	\$ 30,759
Receipts:						
Taxes	-	-	170,712	64,890	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	24,412	-
Other receipts	-	2,565	-	-	46,766	7,557
Total receipts	-	2,565	170,712	64,890	71,178	7,557
Disbursements:						
Personal services	-	-	-	21,277	9,625	8,209
Supplies	-	-	-	-	2,101	63
Other services and charges	17,100	-	-	13,360	10,376	378
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	796	-
Other disbursements	-	2,804	170,712	23,474	63,965	-
Total disbursements	17,100	2,804	170,712	58,111	86,863	8,650
Excess (deficiency) of receipts over disbursements	(17,100)	(239)	-	6,779	(15,685)	(1,093)
Cash and investments - ending	\$ 36,725	\$ 355	\$ -	\$ 9,460	\$ 46,807	\$ 29,666

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

	Tobacco Grand-LHD	Victim Assistance	Coroner Education	County Law Enforcement	Operation Pullover	Alternative Dispute Resolution Fee
Cash and investments - beginning	\$ 3,285	\$ 2,073	\$ 30	\$ 2,716	\$ -	\$ 5,974
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	546	-	-	-
Fines and forfeits	-	-	-	-	-	1,280
Other receipts	26,641	-	-	-	901	-
Total receipts	<u>26,641</u>	<u>-</u>	<u>546</u>	<u>-</u>	<u>901</u>	<u>1,280</u>
Disbursements:						
Personal services	-	-	-	-	716	-
Supplies	-	-	-	-	-	-
Other services and charges	13,139	-	-	-	-	4,242
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	2,073	492	-	-	-
Total disbursements	<u>13,139</u>	<u>2,073</u>	<u>492</u>	<u>-</u>	<u>716</u>	<u>4,242</u>
Excess (deficiency) of receipts over disbursements	<u>13,502</u>	<u>(2,073)</u>	<u>54</u>	<u>-</u>	<u>185</u>	<u>(2,962)</u>
Cash and investments - ending	<u>\$ 16,787</u>	<u>\$ -</u>	<u>\$ 84</u>	<u>\$ 2,716</u>	<u>\$ 185</u>	<u>\$ 3,012</u>

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

	Probation Adult Administration	Probation Juvenile Administration	Probation User Juvenile	Westgate Capital Fund	Project Income Grant 1	Reassessment 2017
Cash and investments - beginning	\$ 48,610	\$ 3,585	\$ 10,690	\$ 93,363	\$ (11,004)	\$ -
Receipts:						
Taxes	-	-	-	1,511	-	230,438
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	4,399
Charges for services	-	-	-	50,045	-	-
Fines and forfeits	6,246	250	1,370	-	50,873	-
Other receipts	-	-	-	270	62,492	46
Total receipts	<u>6,246</u>	<u>250</u>	<u>1,370</u>	<u>51,826</u>	<u>113,365</u>	<u>234,883</u>
Disbursements:						
Personal services	-	-	-	1,200	22,601	-
Supplies	-	-	-	-	2,237	-
Other services and charges	-	-	341	17,821	23,496	-
Debt service - principal and interest	-	-	-	42,242	-	-
Capital outlay	-	-	-	-	6,277	-
Other disbursements	-	-	-	40,000	47,750	-
Total disbursements	<u>-</u>	<u>-</u>	<u>341</u>	<u>101,263</u>	<u>102,361</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>6,246</u>	<u>250</u>	<u>1,029</u>	<u>(49,437)</u>	<u>11,004</u>	<u>234,883</u>
Cash and investments - ending	<u>\$ 54,856</u>	<u>\$ 3,835</u>	<u>\$ 11,719</u>	<u>\$ 43,926</u>	<u>\$ -</u>	<u>\$ 234,883</u>

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

	Levy Excess-Welfare	Local Emergency Planning	State Grant 6 PHC-07	State Grant 20 Firestation	State Grant 21 LEDC Reg Partnership	County User-Prosecutor
Cash and investments - beginning	\$ 7,852	\$ 13,129	\$ 100	\$ 582	\$ 11,698	\$ 47,493
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	35,001
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	-	-	35,001
Disbursements:						
Personal services	-	-	-	-	-	16,586
Supplies	-	-	-	-	-	1,605
Other services and charges	-	-	-	-	-	25,428
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	4,540
Other disbursements	7,852	-	-	-	-	623
Total disbursements	7,852	-	-	-	-	48,782
Excess (deficiency) of receipts over disbursements	(7,852)	-	-	-	-	(13,781)
Cash and investments - ending	\$ -	\$ 13,129	\$ 100	\$ 582	\$ 11,698	\$ 33,712

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

	H1N1 Grant	City & Town Taxes	HAVA Grant	Westgate Principal and Interest	Cumulative Voting System	Cumulative Sinking
Cash and investments - beginning	\$ (17,963)	\$ -	\$ 10	\$ 84,422	\$ 18,613	\$ 13,753
Receipts:						
Taxes	-	645,667	-	61,564	55,692	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	1,063	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	17,908	-	-	219	-	-
Total receipts	<u>17,908</u>	<u>645,667</u>	<u>-</u>	<u>61,783</u>	<u>56,755</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	18,000	-
Debt service - principal and interest	-	-	-	45,525	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	645,667	-	-	-	-
Total disbursements	<u>-</u>	<u>645,667</u>	<u>-</u>	<u>45,525</u>	<u>18,000</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>17,908</u>	<u>-</u>	<u>-</u>	<u>16,258</u>	<u>38,755</u>	<u>-</u>
Cash and investments - ending	<u>\$ (55)</u>	<u>\$ -</u>	<u>\$ 10</u>	<u>\$ 100,680</u>	<u>\$ 57,368</u>	<u>\$ 13,753</u>

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

	Economic Development Income Tax	County ID SS Protection	Payroll	Health Insurance Non Reverting	Forest Restoration	HEA 1001-2008 State HSC
Cash and investments - beginning	\$ -	\$ 16,823	\$ 42,221	\$ 1,022	\$ 974	\$ 1,131
Receipts:						
Taxes	321,053	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	2,422	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	749,883	2,051	7,925	-
Total receipts	<u>321,053</u>	<u>2,422</u>	<u>749,883</u>	<u>2,051</u>	<u>7,925</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	15,000	-	-	-	-
Other disbursements	321,053	-	749,671	2,266	8,899	858
Total disbursements	<u>321,053</u>	<u>15,000</u>	<u>749,671</u>	<u>2,266</u>	<u>8,899</u>	<u>858</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(12,578)</u>	<u>212</u>	<u>(215)</u>	<u>(974)</u>	<u>(858)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 4,245</u>	<u>\$ 42,433</u>	<u>\$ 807</u>	<u>\$ -</u>	<u>\$ 273</u>

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

	County Option Income Tax	Loogootee Judgement Fee Fund	Loogootee Deferral Fund	Congressional School-Investment	Totals
Cash and investments - beginning	\$ -	\$ 3,570	\$ 3,366	\$ 12,957	\$ 6,149,556
Receipts:					
Taxes	1,280,443	-	-	-	9,958,027
Licenses and permits	-	-	-	-	4,527
Intergovernmental	-	-	-	-	1,331,727
Charges for services	-	-	-	-	552,703
Fines and forfeits	-	140	306	-	1,197,102
Other receipts	-	-	-	-	15,394,209
Total receipts	<u>1,280,443</u>	<u>140</u>	<u>306</u>	<u>-</u>	<u>28,438,295</u>
Disbursements:					
Personal services	-	-	-	-	3,087,260
Supplies	-	-	-	-	580,504
Other services and charges	-	-	-	-	1,421,438
Debt service - principal and interest	-	-	-	-	87,767
Capital outlay	-	-	-	-	227,241
Other disbursements	1,280,443	3,710	3,366	-	22,615,865
Total disbursements	<u>1,280,443</u>	<u>3,710</u>	<u>3,366</u>	<u>-</u>	<u>28,020,075</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(3,570)</u>	<u>(3,060)</u>	<u>-</u>	<u>418,220</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 306</u>	<u>\$ 12,957</u>	<u>\$ 6,567,776</u>

MARTIN COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2011

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 176,137</u>	<u>\$ -</u>

MARTIN COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2011

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	REDEVELOPMENT COMMISSION START UP	\$ 123,000	\$ 45,800
Notes and loans payable	REDEVELOPMENT PURCHASE OF SWIFT BLDG	122,504	42,242
Notes and loans payable	HIGHWAY DEPT TO REPAIR BUTLER BRIDGE	48,007	48,007
Notes and loans payable	REPAIR CALE BRIDGE	104,633	37,958
Notes and loans payable	HIGHWAY-TRACTOR/MOWER	<u>135,250</u>	<u>37,340</u>
Total governmental activities		<u>533,394</u>	<u>211,347</u>
Totals		<u>\$ 533,394</u>	<u>\$ 211,347</u>

MARTIN 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	\$ 34,500
Infrastructure	1,799,779
Buildings	4,468,652
Machinery, equipment and vehicles	<u>3,952,704</u>
Total governmental activities	<u>10,255,635</u>
Total capital assets	<u>\$ 10,255,635</u>

MARTIN COUNTY
OTHER REPORTS

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

County Auditor
County Council
County Sheriff

MARTIN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 21, 2012, with Nancy J. Steiner, Auditor; Paul R. George, President of the Board of County Commissioners; C. Richard Summers, President of the County Council; and January Roush, Chief Deputy Auditor. Our examination disclosed no material items that warrant comment at this time.