

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, 2012 to December 31, 2012



FILED
06/13/2013

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
Independent Auditor's 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	6-7
Financial Statement:	
Statement of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis	10-12
Notes to Financial Statement	13-17
Supplementary Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis	20-43
Schedule of Leases and Debt	44
Schedule of Capital Assets.....	45
Other Report	46
Supplemental Audit of Federal Awards:	
Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance.....	48-50
Schedule of Expenditures of Federal Awards	52
Note to Schedule of Expenditures of Federal Awards.....	53
Schedule of Findings and Questioned Costs	54-57
Auditee Prepared Schedule:	
Corrective Action Plan.....	58-60
Exit Conference.....	61
Official Response	62

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Barbara J. Hackman	01-01-11 to 12-13-14
Treasurer	Pia M. O'Connor	01-01-11 to 12-31-14
Clerk	Tami Hines	01-01-11 to 12-31-14
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	Larry S. Kleinhenz Carl H. Lienhoop	01-01-12 to 12-31-12 01-01-13 to 12-31-13
President of the County Council	William F. Lentz Jorge R. Morales	01-01-12 to 12-31-12 01-01-13 to 12-31-13



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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF BARTHOLOMEW COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Bartholomew County (County), which comprises the financial position and results of operations for the year ended December 31, 2012, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design 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. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2012.

Opinion on Regulatory Basis of Accounting

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, 2012, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated May 6, 2013, 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* in considering the County's internal control over financial reporting and compliance.

Accompanying Information

Supplementary Information

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

information is the responsibility of management and was derived from and relates directly to the underlying accounting and other reports used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is 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, 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 auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

Other Information

Included in the financial statement are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16), enhanced wireless emergency telephone fees (IC 36-8-16.5), and statewide 911 services fees (IC 36-8-16.7). In accordance with Indiana Code 36-8-16-14, Indiana Code 36-8-16.5-41, and Indiana Code 36-8-16.7-38, these fees have been subject to an annual audit performed by the Indiana 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.

The County's response to the Independent Auditor's Report is described in the accompanying section of the report entitled Official Response. We did not audit the County's response and, accordingly, we express no opinion on it.



Bruce Hartman
State Examiner

May 6, 2013



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INDEPENDENT AUDITOR'S 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, 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, the financial statement of Bartholomew County (County), which comprises the financial position and results of operations for the year ended December 31, 2012, and the related notes to the financial statement, and have issued our report thereon dated May 6, 2013, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of the internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

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. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as item 2012-1 to be material weaknesses.

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

INDEPENDENT AUDITOR'S 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)

provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2012-1.

Bartholomew County's Response to Findings

The County's response to the findings identified in our audit is described in the accompanying Official Response and Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Bruce Hartman
State Examiner

May 6, 2013

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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.

BARTHOLOMEW COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2012

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
General	\$ 4,948,060	\$ 24,245,571	\$ 23,978,604	\$ 5,215,027
Statewide 911 Fund	-	955,286	723,983	231,303
Highway	499,863	2,346,619	2,487,016	359,466
Local Road And Street	160,658	858,495	478,958	540,195
Accident Report	8,684	9,021	12,225	5,480
Firearms Training	22,033	18,500	15,030	25,503
Health	976,408	1,546,841	1,569,745	953,504
Alcohol And Drug Services	9,999	92,174	95,961	6,212
Clerk's Records Perpetuation	205,003	65,292	36,205	234,090
Emergency Telephone System	133,246	605,088	738,334	-
Drug Free Community	87,183	60,820	55,940	92,063
Mcqueen Drain	4,004	5,987	2,339	7,652
Prosecutor IV-D Incentive	70,776	57,796	46,106	82,466
Supplemental Juvenile Probation Ser	6,701	17,351	20,731	3,321
Adult Probation Service	80,242	475,658	529,136	26,764
Recorder's Records Perpetuation	190,940	134,397	83,952	241,385
Covered Bridge	19,250	1,850	-	21,100
Health Maintenance	181,576	49,612	42,844	188,344
Pretrial Diversion	18,465	103,556	125,124	(3,103)
Guardian Ad Litem/Court	3,779	25,619	29,398	-
Plat Book	671	1,320	492	1,499
County Misemeanant	40,832	46,840	54,535	33,137
Supplemental Public Defender Svc	9,370	-	7,678	1,692
Clerk IV-D Incentive	47,041	105,851	23,952	128,940
Tax Sale Fees	24,396	11,521	9,909	26,008
Rainy Day Fund	4,346,534	616,162	100,962	4,861,734
Community Corrections Adult	98,651	1,026,538	1,047,383	77,806
Tobacco Settlement	202,545	35,555	27,742	210,358
Levy Excess	125,293	100,961	-	226,254
Emergency Telephone Wireless	89,516	115,024	204,540	-
93.563 Prosecutor PCA	-	1,741	65	1,676
Alternative Dispute	-	29,738	2,413	27,325
Cedit County Share	790,651	1,902,908	1,922,372	771,187
2017 Reassessment Fund	152,253	402,601	221,793	333,061
Title IV-D Incentives	47,041	57,951	6,650	98,342
Elected Officials Training Fund	2,836	7,036	-	9,872
Cumulative Bridge	2,506,201	1,552,048	1,721,175	2,337,074
Mary McQueen Drain	95	107	-	202
Congressional School Principal	57,907	-	57,907	-
City And Town Court Costs	12,737	24,340	25,356	11,721
Coroners Training & Con'T Education	679	9,193	9,116	756
Congressional School Interest	33,112	-	33,112	-
Surplus Tax Sale	470,487	669,130	504,287	635,330
Tax Sale Redemption	1,812	132,937	132,937	1,812
Surplus Tax	246,821	473,468	298,775	421,514
State Sales Disclosure Fee	645	8,693	8,563	775
Sewage Collections	29,964	65,055	95,019	-
Overweight Vehicle Fines	500	720	1,220	-
Infraction Judgements	11,852	173,756	174,839	10,769
Inheritance Tax	541,744	1,874,570	1,842,838	573,476
Special Death Benefit	495	6,875	6,845	525
Education Plate Fees Agency	979	1,463	1,463	979
Cedit Distribution	-	5,006,841	5,006,841	-
Financial Institution Tax	-	100,850	100,850	-
Mortgage Fees-State Share	903	10,330	10,293	940
County Vehicle Excise Tax Distribut	-	374,151	374,151	-
Tax Distribution	-	91,856,483	91,835,777	20,706
IDOJ WRAP GRANT	(30,633)	160,711	166,772	(36,694)
County Offender Transportation Fund	438	1,312	-	1,750
Post Tax Comp	-	1,170	1,170	-
2007 LETPP	894	-	-	894
CDBG PL-11-017	3,240	-	-	3,240

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, 2012
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
SHERIFF'S COMMISSARY	80,112	304,847	285,190	99,769
Clerk of the Circuit Court	1,566,162	10,403,301	10,576,688	1,392,775
County Treasurer	1,378,945	1,720,859	1,378,945	1,720,859
County Sheriff	-	2,880,010	2,880,010	-
Dunn and Associates Insurance	951,628	4,298,937	4,837,076	413,489
Sheriff Drug Buy Money	3,220	2,120	1,637	3,703
Inmate Trust Fund	1,228	459,613	458,029	2,812
Strietelmeire-Wilson Drain	-	16,132	16,132	-
Hawcreek Drain	-	1,790	1,789	1
C44P-2-018A Tack Force	-	119,690	119,690	-
Donations	119,595	4,103	5,118	118,580
Property Reassessment	262,411	1	262,412	-
Henry Loesch Recons	6,797	4,226	10,439	584
State Welfare Excise Tax	-	2,409,216	2,409,216	-
Juvenile Block Grant	(4,772)	12,602	9,187	(1,357)
Vfc Grant	150	-	150	-
State Court Improvement Grant	3,556	12,601	10,381	5,776
State Violent Offender	-	324	322	2
Election Board	849,405	9,466	254,422	604,449
Drug Seizure/Forfeiture for Sheriff	9,873	-	8,189	1,684
Community Corrections Juvenile	37,064	63,631	84,960	15,735
Informal Adj/ Juv Prob	3,903	-	-	3,903
Edward Armuth Drain	19,372	4,465	1,711	22,126
Armuth-Schuder Main	8,172	46	-	8,218
Big Tough Drain	14,458	1,980	2,057	14,381
Hardin S Linke	80,661	884	4,562	76,983
Clifford Maint Drain	435	1,256	769	922
Denois Creek Drain	127,953	72,636	144,823	55,766
Opossum Creek Drain	5,868	14,930	14,867	5,931
Driftwood Drain	604	8,684	8,678	610
Henry Loesch Drain	2,165	6,929	7,006	2,088
Charles Ross Drain	3,010	17	-	3,027
Sloan Branch Drain	6,467	33	1,691	4,809
Ellen Stobo Drain	807	4	303	508
Walesboro Maint Drain	24,705	139	1,449	23,395
Little Tough Maint	6,237	5,362	606	10,993
Martin Holder Maint	203	2	-	205
Clifty Farms Maint	4,976	28	-	5,004
2011 STOP Grant	(8,388)	24,175	33,368	(17,581)
Adult Protective Services	(14,473)	108,654	113,028	(18,847)
Telecomm Non-Revert	601,806	112,097	61,532	652,371
Comm Corr Project Income	142,841	434,270	542,942	34,169
Park Non-Revert Capital	7,105	-	-	7,105
Park Non-Revert Operating	42,571	23,590	30,152	36,009
Juvenile Probation Admin Fees	1,886	7,201	8,000	1,087
Probation Interstate Compact Fee	-	1,313	1,250	63
Adult Probation Admin Fees	76,780	71,235	100,000	48,015
Joseph Anthony Drain	33,353	188	962	32,579
Chambers Drain	3,642	7,972	8,061	3,553
Clarence Hall Drain	3,635	8,292	5,935	5,992
Tellman Maint Drain	1,503	4,053	4,076	1,480
Riverboat Wagering Tax	-	454,922	454,922	-
Convention And Visitor's Bureau	414,422	1,357,954	1,184,489	587,887
General Drain Improvement	235,515	60,103	35,567	260,051
East Clifford Drain	729	975	1,316	388
County Medical Care	235	2,663	-	2,898
County Law Enforcement Continuing1	453	3,702	3,184	971
Cagit	-	19,948,337	19,948,337	-
County Law Enforcement Cont 2	24,457	-	11,063	13,394
East Clifford Drain (M)	3,032	592	-	3,624
Sheriff Non-Rev Swiftwater	-	5,000	-	5,000
Public Health Preparedness	18,452	-	1,177	17,275

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, 2012
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
Surveyor's Cornerstone Perpetuation	37,318	14,121	25,239	26,200
Jury Pay Supplement	15,354	17,500	17,149	15,705
Local Emergency Right To Know	61,505	8,428	5,152	64,781
County Sales Disclosures	49,377	8,693	-	58,070
Public Defender/Circuit Court	15,296	3,896	-	19,192
Public Defender/Sup I	2,210	320	-	2,530
Public Defender/Sup II	101,299	51,731	40,821	112,209
County Identification Protection Act	125,091	8,204	1,553	131,742
2005 Shsp	-	20,105	11,030	9,075
Equitable Share Prosecutor	2,332	-	-	2,332
Debt Service Fund - Other	723,620	2,018,468	1,998,000	744,088
County General Arra	7,664	-	7,664	-
Prosecutor Arra	48,934	7,663	-	56,597
Clerk Arra Fund	5,349	-	-	5,349
Perf Annuity	-	18,438	18,438	-
Real Property Endorsement	27,637	15,290	11,538	31,389
Erosion And Sediment Control	1,180	-	-	1,180
Vin Inspections	2,430	1,970	3,940	460
Edith Ross Memorial Fund	8,506	48	-	8,554
Additional Judgement Excise Tax	33	-	-	33
Commissioners Certificate Sale	829	8,961	-	9,790
Payroll	-	15,310,277	15,310,277	-
Deferred Compensation	-	291,881	291,881	-
Payroll Withholding-Federal	-	1,584,911	1,584,911	-
Payroll Withholding-State	-	502,857	502,857	-
Payroll Withholding-Local Tax	-	180,842	180,842	-
Health Insurance	-	486,375	486,375	-
Wage Garnishment	-	90,801	90,801	-
Insurance-Other	-	119,321	119,321	-
Electrical License/Permit	693	9,053	8,313	1,433
Users Fees	576,246	233,022	216,757	592,511
United Way	-	6,210	6,210	-
Direct Deposit W/H	-	11,196,745	11,196,745	-
Fica	-	835,808	835,808	-
Child Restraint Violations	50	1,850	1,675	225
Hope Storm Water	-	65,211	65,211	-
Violent Offender Admin	1,833	2,916	3,319	1,430
County Riverboat Revenue	240,075	171,670	113,250	298,495
Homestead Credit Fund	18,149	-	-	18,149
State Fines And Forfeitures	1,303	14,280	15,167	416
Comm Corr Ctp Fund	14,843	60,398	85,613	(10,372)
Totals	<u>\$ 26,749,454</u>	<u>\$ 217,487,899</u>	<u>\$ 216,715,145</u>	<u>\$ 27,522,208</u>

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 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).

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.

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.

BARTHOLOMEW 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.

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. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. 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. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. 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.

Note 7. Restatement of County Offices

Certain funds that were included on the prior year financial statement have been omitted from the current year financial statement to more accurately reflect the financial activity of the County. These funds account for receipts and disbursements of County offices that are also eventually accounted for in the County's general ledger and this financial statement.

Note 8. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grant. The reimbursements for expenditures made by the County were not received by December 31, 2012.

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SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's 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, 2012

	General	Statewide 911 Fund	Highway	Local Road And Street	Accident Report	Firearms Training	Health
Cash and investments - beginning	\$ 4,948,060	\$ -	\$ 499,863	\$ 160,658	\$ 8,684	\$ 22,033	\$ 976,408
Receipts:							
Taxes	19,980,675	-	-	-	-	-	1,036,486
Licenses and permits	125,359	-	-	-	-	18,500	214,135
Intergovernmental	1,734,062	-	2,299,595	854,569	-	-	293,138
Charges for services	1,253,914	633,140	-	-	9,021	-	-
Fines and forfeits	402,013	-	-	-	-	-	-
Other receipts	749,548	322,146	47,024	3,926	-	-	3,082
Total receipts	<u>24,245,571</u>	<u>955,286</u>	<u>2,346,619</u>	<u>858,495</u>	<u>9,021</u>	<u>18,500</u>	<u>1,546,841</u>
Disbursements:							
Personal services	15,081,808	601,292	1,289,842	-	-	-	1,405,740
Supplies	788,458	-	326,530	90,056	-	-	87,591
Other services and charges	4,377,946	112,852	335,407	-	-	-	73,794
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	567,691	9,839	530,785	388,902	-	-	2,500
Other disbursements	3,162,701	-	4,452	-	12,225	15,030	120
Total disbursements	<u>23,978,604</u>	<u>723,983</u>	<u>2,487,016</u>	<u>478,958</u>	<u>12,225</u>	<u>15,030</u>	<u>1,569,745</u>
Excess (deficiency) of receipts over disbursements	<u>266,967</u>	<u>231,303</u>	<u>(140,397)</u>	<u>379,537</u>	<u>(3,204)</u>	<u>3,470</u>	<u>(22,904)</u>
Cash and investments - ending	<u>\$ 5,215,027</u>	<u>\$ 231,303</u>	<u>\$ 359,466</u>	<u>\$ 540,195</u>	<u>\$ 5,480</u>	<u>\$ 25,503</u>	<u>\$ 953,504</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Alcohol And Drug Services	Clerk's Records Perpetuation	Emergency Telephone System	Drug Free Community	Mcqueen Drain	Prosecutor IV-D Incentive	Supplemental Juvenile Probation Ser
Cash and investments - beginning	\$ 9,999	\$ 205,003	\$ 133,246	\$ 87,183	\$ 4,004	\$ 70,776	\$ 6,701
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	605,088	-	5,987	57,796	-
Fines and forfeits	-	65,292	-	60,820	-	-	9,314
Other receipts	92,174	-	-	-	-	-	8,037
Total receipts	92,174	65,292	605,088	60,820	5,987	57,796	17,351
Disbursements:							
Personal services	89,988	-	615,873	-	-	39,606	20,731
Supplies	1,125	-	-	-	-	-	-
Other services and charges	4,848	30,708	116,616	55,940	-	6,500	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	5,497	5,845	-	-	-	-
Other disbursements	-	-	-	-	2,339	-	-
Total disbursements	95,961	36,205	738,334	55,940	2,339	46,106	20,731
Excess (deficiency) of receipts over disbursements	(3,787)	29,087	(133,246)	4,880	3,648	11,690	(3,380)
Cash and investments - ending	\$ 6,212	\$ 234,090	\$ -	\$ 92,063	\$ 7,652	\$ 82,466	\$ 3,321

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Adult Probation Service	Recorder's Records Perpetuation	Covered Bridge	Health Maintenance	Pretrial Diversion	Guardian Ad Litem/Court	Plat Book
Cash and investments - beginning	\$ 80,242	\$ 190,940	\$ 19,250	\$ 181,576	\$ 18,465	\$ 3,779	\$ 671
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	1,850	48,859	-	-	-
Charges for services	-	134,397	-	-	-	25,619	1,320
Fines and forfeits	375,360	-	-	-	-	-	-
Other receipts	100,298	-	-	753	103,556	-	-
Total receipts	<u>475,658</u>	<u>134,397</u>	<u>1,850</u>	<u>49,612</u>	<u>103,556</u>	<u>25,619</u>	<u>1,320</u>
Disbursements:							
Personal services	477,759	-	-	31,807	111,913	-	-
Supplies	2,985	-	-	-	3,274	-	-
Other services and charges	48,329	-	-	4,172	9,937	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	6,865	-	-	-
Other disbursements	63	83,952	-	-	-	29,398	492
Total disbursements	<u>529,136</u>	<u>83,952</u>	<u>-</u>	<u>42,844</u>	<u>125,124</u>	<u>29,398</u>	<u>492</u>
Excess (deficiency) of receipts over disbursements	<u>(53,478)</u>	<u>50,445</u>	<u>1,850</u>	<u>6,768</u>	<u>(21,568)</u>	<u>(3,779)</u>	<u>828</u>
Cash and investments - ending	<u>\$ 26,764</u>	<u>\$ 241,385</u>	<u>\$ 21,100</u>	<u>\$ 188,344</u>	<u>\$ (3,103)</u>	<u>\$ -</u>	<u>\$ 1,499</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	County Misemeanant	Supplemental Public Defender Svc	Clerk IV-D Incentive	Tax Sale Fees	Rainy Day Fund	Community Corrections Adult	Tobacco Settlement
Cash and investments - beginning	\$ 40,832	\$ 9,370	\$ 47,041	\$ 24,396	\$ 4,346,534	\$ 98,651	\$ 202,545
Receipts:							
Taxes	-	-	-	11,521	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	46,840	-	-	-	-	1,026,533	-
Charges for services	-	-	105,851	-	-	-	34,635
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	616,162	5	920
Total receipts	<u>46,840</u>	<u>-</u>	<u>105,851</u>	<u>11,521</u>	<u>616,162</u>	<u>1,026,538</u>	<u>35,555</u>
Disbursements:							
Personal services	51,814	-	19,402	-	-	1,028,113	-
Supplies	2,721	-	-	-	-	-	21,121
Other services and charges	-	7,678	4,550	9,909	-	18,501	6,621
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	100,962	769	-
Total disbursements	<u>54,535</u>	<u>7,678</u>	<u>23,952</u>	<u>9,909</u>	<u>100,962</u>	<u>1,047,383</u>	<u>27,742</u>
Excess (deficiency) of receipts over disbursements	<u>(7,695)</u>	<u>(7,678)</u>	<u>81,899</u>	<u>1,612</u>	<u>515,200</u>	<u>(20,845)</u>	<u>7,813</u>
Cash and investments - ending	<u>\$ 33,137</u>	<u>\$ 1,692</u>	<u>\$ 128,940</u>	<u>\$ 26,008</u>	<u>\$ 4,861,734</u>	<u>\$ 77,806</u>	<u>\$ 210,358</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Levy Excess	Emergency Telephone Wireless	93.563 Prosecutor PCA	Alternative Dispute	Cedit County Share	2017 Reassessment Fund	Title IV-D Incentives
Cash and investments - beginning	\$ 125,293	\$ 89,516	\$ -	\$ -	\$ 790,651	\$ 152,253	\$ 47,041
Receipts:							
Taxes	-	-	-	-	1,902,908	151,397	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	523	-
Charges for services	-	115,024	1,741	20,000	-	-	57,951
Fines and forfeits	-	-	-	9,650	-	-	-
Other receipts	100,961	-	-	88	-	250,681	-
Total receipts	100,961	115,024	1,741	29,738	1,902,908	402,601	57,951
Disbursements:							
Personal services	-	-	-	-	-	23,759	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	102,219	65	2,413	300,550	198,034	6,650
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	1,621,822	-	-
Other disbursements	-	102,321	-	-	-	-	-
Total disbursements	-	204,540	65	2,413	1,922,372	221,793	6,650
Excess (deficiency) of receipts over disbursements	100,961	(89,516)	1,676	27,325	(19,464)	180,808	51,301
Cash and investments - ending	\$ 226,254	\$ -	\$ 1,676	\$ 27,325	\$ 771,187	\$ 333,061	\$ 98,342

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Elected Officials Training Fund	Cumulative Bridge	Mary McQueen Drain	Congressional School Principal	City And Town Court Costs	Coroners Training & Con'T Education	Congressional School Interest
Cash and investments - beginning	\$ 2,836	\$ 2,506,201	\$ 95	\$ 57,907	\$ 12,737	\$ 679	\$ 33,112
Receipts:							
Taxes	-	1,459,619	1	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	78,162	-	-	-	-	-
Charges for services	7,036	-	106	-	-	9,193	-
Fines and forfeits	-	-	-	-	24,340	-	-
Other receipts	-	14,267	-	-	-	-	-
Total receipts	7,036	1,552,048	107	-	24,340	9,193	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	581,979	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	1,139,196	-	-	-	-	-
Other disbursements	-	-	-	57,907	25,356	9,116	33,112
Total disbursements	-	1,721,175	-	57,907	25,356	9,116	33,112
Excess (deficiency) of receipts over disbursements	7,036	(169,127)	107	(57,907)	(1,016)	77	(33,112)
Cash and investments - ending	\$ 9,872	\$ 2,337,074	\$ 202	\$ -	\$ 11,721	\$ 756	\$ -

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Surplus Tax Sale	Tax Sale Redemption	Surplus Tax	State Sales Disclosure Fee	Sewage Collections	Overweight Vehicle Fines	Infraction Judgements
Cash and investments - beginning	\$ 470,487	\$ 1,812	\$ 246,821	\$ 645	\$ 29,964	\$ 500	\$ 11,852
Receipts:							
Taxes	-	-	473,468	-	(1)	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	8,693	65,056	-	-
Fines and forfeits	-	-	-	-	-	720	173,756
Other receipts	669,130	132,937	-	-	-	-	-
Total receipts	669,130	132,937	473,468	8,693	65,055	720	173,756
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	504,287	132,937	298,775	8,563	95,019	1,220	174,839
Total disbursements	504,287	132,937	298,775	8,563	95,019	1,220	174,839
Excess (deficiency) of receipts over disbursements	164,843	-	174,693	130	(29,964)	(500)	(1,083)
Cash and investments - ending	\$ 635,330	\$ 1,812	\$ 421,514	\$ 775	\$ -	\$ -	\$ 10,769

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Inheritance Tax	Special Death Benefit	Education Plate Fees Agency	Cedit Distribution	Financial Institution Tax	Mortgage Fees-State Share	County Vehicle Excise Tax Distribut
Cash and investments - beginning	\$ 541,744	\$ 495	\$ 979	\$ -	\$ -	\$ 903	\$ -
Receipts:							
Taxes	-	-	1,463	5,006,841	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	1,874,570	-	-	-	100,850	-	374,151
Charges for services	-	-	-	-	-	10,330	-
Fines and forfeits	-	6,875	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>1,874,570</u>	<u>6,875</u>	<u>1,463</u>	<u>5,006,841</u>	<u>100,850</u>	<u>10,330</u>	<u>374,151</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>1,842,838</u>	<u>6,845</u>	<u>1,463</u>	<u>5,006,841</u>	<u>100,850</u>	<u>10,293</u>	<u>374,151</u>
Total disbursements	<u>1,842,838</u>	<u>6,845</u>	<u>1,463</u>	<u>5,006,841</u>	<u>100,850</u>	<u>10,293</u>	<u>374,151</u>
Excess (deficiency) of receipts over disbursements	<u>31,732</u>	<u>30</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>37</u>	<u>-</u>
Cash and investments - ending	<u>\$ 573,476</u>	<u>\$ 525</u>	<u>\$ 979</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 940</u>	<u>\$ -</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Tax Distribution	IDOJ WRAP GRANT	County Offender Transportation Fund	Post Tax Comp	2007 LETPP	CDBG PL-11-017	SHERIFF'S COMMISSARY
Cash and investments - beginning	\$ -	\$ (30,633)	\$ 438	\$ -	\$ 894	\$ 3,240	\$ 80,112
Receipts:							
Taxes	91,856,483	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	160,711	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	1,312	-	-	-	-
Other receipts	-	-	-	1,170	-	-	304,847
Total receipts	<u>91,856,483</u>	<u>160,711</u>	<u>1,312</u>	<u>1,170</u>	<u>-</u>	<u>-</u>	<u>304,847</u>
Disbursements:							
Personal services	-	51,086	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	115,686	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	91,835,777	-	-	1,170	-	-	285,190
Total disbursements	<u>91,835,777</u>	<u>166,772</u>	<u>-</u>	<u>1,170</u>	<u>-</u>	<u>-</u>	<u>285,190</u>
Excess (deficiency) of receipts over disbursements	<u>20,706</u>	<u>(6,061)</u>	<u>1,312</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,657</u>
Cash and investments - ending	<u>\$ 20,706</u>	<u>\$ (36,694)</u>	<u>\$ 1,750</u>	<u>\$ -</u>	<u>\$ 894</u>	<u>\$ 3,240</u>	<u>\$ 99,769</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Clerk of the Circuit Court	County Treasurer	County Sheriff	Dunn and Associates Insurance	Sheriff Drug Buy Money	Inmate Trust Fund	Strietelmeire-Wilson Drain
Cash and investments - beginning	\$ 1,566,162	\$ 1,378,945	\$ -	\$ 951,628	\$ 3,220	\$ 1,228	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	1,720,859	2,880,010	-	-	459,613	16,132
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	10,403,301	-	-	4,298,937	2,120	-	-
Total receipts	<u>10,403,301</u>	<u>1,720,859</u>	<u>2,880,010</u>	<u>4,298,937</u>	<u>2,120</u>	<u>459,613</u>	<u>16,132</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	10,576,688	1,378,945	2,880,010	4,837,076	1,637	458,029	16,132
Total disbursements	<u>10,576,688</u>	<u>1,378,945</u>	<u>2,880,010</u>	<u>4,837,076</u>	<u>1,637</u>	<u>458,029</u>	<u>16,132</u>
Excess (deficiency) of receipts over disbursements	<u>(173,387)</u>	<u>341,914</u>	<u>-</u>	<u>(538,139)</u>	<u>483</u>	<u>1,584</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,392,775</u>	<u>\$ 1,720,859</u>	<u>\$ -</u>	<u>\$ 413,489</u>	<u>\$ 3,703</u>	<u>\$ 2,812</u>	<u>\$ -</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Hawcreek Drain	C44P-2-018A Tack Force	Donations	Property Reassessment	Henry Loesch Recons	State Welfare Excise Tax	Juvenile Block Grant
Cash and investments - beginning	\$ -	\$ -	\$ 119,595	\$ 262,411	\$ 6,797	\$ -	\$ (4,772)
Receipts:							
Taxes	-	-	-	-	-	2,409,216	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	119,690	-	-	-	-	12,602
Charges for services	1,790	-	-	-	4,226	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	4,103	1	-	-	-
Total receipts	1,790	119,690	4,103	1	4,226	2,409,216	12,602
Disbursements:							
Personal services	-	-	-	3,649	-	-	-
Supplies	-	-	-	65	-	-	-
Other services and charges	-	-	-	10,328	-	-	9,187
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,789	119,690	5,118	248,370	10,439	2,409,216	-
Total disbursements	1,789	119,690	5,118	262,412	10,439	2,409,216	9,187
Excess (deficiency) of receipts over disbursements	1	-	(1,015)	(262,411)	(6,213)	-	3,415
Cash and investments - ending	\$ 1	\$ -	\$ 118,580	\$ -	\$ 584	\$ -	\$ (1,357)

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Vfc Grant	State Court Improvement Grant	State Violent Offender	Election Board	Drug Seizure/Forfei for Sheriff	Community Corrections Juvenile	Informal Adj/ Juv Prob
Cash and investments - beginning	\$ 150	\$ 3,556	\$ -	\$ 849,405	\$ 9,873	\$ 37,064	\$ 3,903
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	1	-	1	-	63,631	-
Charges for services	-	12,600	324	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	9,465	-	-	-
Total receipts	-	12,601	324	9,466	-	63,631	-
Disbursements:							
Personal services	-	-	-	182,159	-	46,184	-
Supplies	-	-	-	17,633	-	236	-
Other services and charges	-	10,381	-	53,630	-	11,183	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	150	-	-	1,000	-	-	-
Other disbursements	-	-	322	-	8,189	27,357	-
Total disbursements	150	10,381	322	254,422	8,189	84,960	-
Excess (deficiency) of receipts over disbursements	(150)	2,220	2	(244,956)	(8,189)	(21,329)	-
Cash and investments - ending	\$ -	\$ 5,776	\$ 2	\$ 604,449	\$ 1,684	\$ 15,735	\$ 3,903

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Edward Armuth Drain	Armuth-Schuder Main	Big Tough Drain	Hardin S Linke	Clifford Maint Drain	Denois Creek Drain	Opossum Creek Drain
Cash and investments - beginning	\$ 19,372	\$ 8,172	\$ 14,458	\$ 80,661	\$ 435	\$ 127,953	\$ 5,868
Receipts:							
Taxes	(1)	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	4,466	-	1,980	884	-	72,636	14,930
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	46	-	-	1,256	-	-
Total receipts	4,465	46	1,980	884	1,256	72,636	14,930
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,711	-	2,057	4,562	769	144,823	14,867
Total disbursements	1,711	-	2,057	4,562	769	144,823	14,867
Excess (deficiency) of receipts over disbursements	2,754	46	(77)	(3,678)	487	(72,187)	63
Cash and investments - ending	\$ 22,126	\$ 8,218	\$ 14,381	\$ 76,983	\$ 922	\$ 55,766	\$ 5,931

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Driftwood Drain	Henry Loesch Drain	Charles Ross Drain	Sloan Branch Drain	Ellen Stobo Drain	Walesboro Maint Drain	Little Tough Maint
Cash and investments - beginning	\$ 604	\$ 2,165	\$ 3,010	\$ 6,467	\$ 807	\$ 24,705	\$ 6,237
Receipts:							
Taxes	1	-	-	-	-	1	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	8,683	6,929	-	-	-	-	5,362
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	17	33	4	138	-
Total receipts	<u>8,684</u>	<u>6,929</u>	<u>17</u>	<u>33</u>	<u>4</u>	<u>139</u>	<u>5,362</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	8,678	7,006	-	1,691	303	1,449	606
Total disbursements	<u>8,678</u>	<u>7,006</u>	<u>-</u>	<u>1,691</u>	<u>303</u>	<u>1,449</u>	<u>606</u>
Excess (deficiency) of receipts over disbursements	<u>6</u>	<u>(77)</u>	<u>17</u>	<u>(1,658)</u>	<u>(299)</u>	<u>(1,310)</u>	<u>4,756</u>
Cash and investments - ending	<u>\$ 610</u>	<u>\$ 2,088</u>	<u>\$ 3,027</u>	<u>\$ 4,809</u>	<u>\$ 508</u>	<u>\$ 23,395</u>	<u>\$ 10,993</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Martin Holder Maint	Clifty Farms Maint	2011 STOP Grant	Adult Protective Services	Telecomm Non-Revert	Comm Corr Project Income	Park Non-Revert Capital
Cash and investments - beginning	\$ 203	\$ 4,976	\$ (8,388)	\$ (14,473)	\$ 601,806	\$ 142,841	\$ 7,105
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	24,175	108,654	-	-	-
Fines and forfeits	-	-	-	-	-	411,520	-
Other receipts	2	28	-	-	112,097	22,750	-
Total receipts	2	28	24,175	108,654	112,097	434,270	-
Disbursements:							
Personal services	-	-	32,422	106,285	-	431,770	-
Supplies	-	-	946	-	-	26,279	-
Other services and charges	-	-	-	6,743	-	78,628	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	61,532	6,265	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	33,368	113,028	61,532	542,942	-
Excess (deficiency) of receipts over disbursements	2	28	(9,193)	(4,374)	50,565	(108,672)	-
Cash and investments - ending	\$ 205	\$ 5,004	\$ (17,581)	\$ (18,847)	\$ 652,371	\$ 34,169	\$ 7,105

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	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	\$ 42,571	\$ 1,886	\$ -	\$ 76,780	\$ 33,353	\$ 3,642	\$ 3,635
Receipts:							
Taxes	-	-	-	-	-	1	1
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	23,537	-	-	-	188	7,971	8,291
Fines and forfeits	-	7,201	1,313	71,235	-	-	-
Other receipts	53	-	-	-	-	-	-
Total receipts	<u>23,590</u>	<u>7,201</u>	<u>1,313</u>	<u>71,235</u>	<u>188</u>	<u>7,972</u>	<u>8,292</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	30,152	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	8,000	1,250	100,000	962	8,061	5,935
Total disbursements	<u>30,152</u>	<u>8,000</u>	<u>1,250</u>	<u>100,000</u>	<u>962</u>	<u>8,061</u>	<u>5,935</u>
Excess (deficiency) of receipts over disbursements	<u>(6,562)</u>	<u>(799)</u>	<u>63</u>	<u>(28,765)</u>	<u>(774)</u>	<u>(89)</u>	<u>2,357</u>
Cash and investments - ending	<u>\$ 36,009</u>	<u>\$ 1,087</u>	<u>\$ 63</u>	<u>\$ 48,015</u>	<u>\$ 32,579</u>	<u>\$ 3,553</u>	<u>\$ 5,992</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (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 ¹
Cash and investments - beginning	\$ 1,503	\$ -	\$ 414,422	\$ 235,515	\$ 729	\$ 235	\$ 453
Receipts:							
Taxes	-	-	1,357,954	-	1	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	454,922	-	-	-	-	-
Charges for services	4,053	-	-	40,184	974	2,663	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	19,919	-	-	3,702
Total receipts	<u>4,053</u>	<u>454,922</u>	<u>1,357,954</u>	<u>60,103</u>	<u>975</u>	<u>2,663</u>	<u>3,702</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	1,184,489	-	-	-	3,184
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	4,076	454,922	-	35,567	1,316	-	-
Total disbursements	<u>4,076</u>	<u>454,922</u>	<u>1,184,489</u>	<u>35,567</u>	<u>1,316</u>	<u>-</u>	<u>3,184</u>
Excess (deficiency) of receipts over disbursements	<u>(23)</u>	<u>-</u>	<u>173,465</u>	<u>24,536</u>	<u>(341)</u>	<u>2,663</u>	<u>518</u>
Cash and investments - ending	<u>\$ 1,480</u>	<u>\$ -</u>	<u>\$ 587,887</u>	<u>\$ 260,051</u>	<u>\$ 388</u>	<u>\$ 2,898</u>	<u>\$ 971</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Cagit	County Law Enforcement Cont 2	East Clifford Drain (M)	Sheriff Non-Rev Swiftwater	Public Health Preparedness	Surveyor's Cornerstone Perpetuation	Jury Pay Supplement
Cash and investments - beginning	\$ -	\$ 24,457	\$ 3,032	\$ -	\$ 18,452	\$ 37,318	\$ 15,354
Receipts:							
Taxes	19,948,337	-	(1)	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	593	-	-	14,121	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	5,000	-	-	17,500
Total receipts	<u>19,948,337</u>	<u>-</u>	<u>592</u>	<u>5,000</u>	<u>-</u>	<u>14,121</u>	<u>17,500</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	106	404	-
Other services and charges	-	11,063	-	-	1,071	1,455	17,149
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	23,380	-
Other disbursements	<u>19,948,337</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>19,948,337</u>	<u>11,063</u>	<u>-</u>	<u>-</u>	<u>1,177</u>	<u>25,239</u>	<u>17,149</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(11,063)</u>	<u>592</u>	<u>5,000</u>	<u>(1,177)</u>	<u>(11,118)</u>	<u>351</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 13,394</u>	<u>\$ 3,624</u>	<u>\$ 5,000</u>	<u>\$ 17,275</u>	<u>\$ 26,200</u>	<u>\$ 15,705</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Local Emergency Right To Know	County Sales Disclosures	Public Defender/Circuit Court	Public Defender/Sup I	Public Defender/Sup II	County Identification Protection Act	2005 Shsp
Cash and investments - beginning	\$ 61,505	\$ 49,377	\$ 15,296	\$ 2,210	\$ 101,299	\$ 125,091	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	8,428	-	-	-	-	-	20,105
Charges for services	-	8,693	-	-	-	8,204	-
Fines and forfeits	-	-	3,896	320	51,731	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	8,428	8,693	3,896	320	51,731	8,204	20,105
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	5,152	-	-	-	40,821	1,553	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	11,030
Total disbursements	5,152	-	-	-	40,821	1,553	11,030
Excess (deficiency) of receipts over disbursements	3,276	8,693	3,896	320	10,910	6,651	9,075
Cash and investments - ending	\$ 64,781	\$ 58,070	\$ 19,192	\$ 2,530	\$ 112,209	\$ 131,742	\$ 9,075

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Equitable Share Prosecutor	Debt Service Fund - Other	County General Arra	Prosecutor Arra	Clerk Arra Fund	Perf Annuity	Real Property Endorsement
Cash and investments - beginning	\$ 2,332	\$ 723,620	\$ 7,664	\$ 48,934	\$ 5,349	\$ -	\$ 27,637
Receipts:							
Taxes	-	2,006,976	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	6,932	-	-	-	-	-
Charges for services	-	-	-	-	-	-	15,290
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	4,560	-	7,663	-	18,438	-
Total receipts	-	2,018,468	-	7,663	-	18,438	15,290
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	1,998,000	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	7,664	-	-	18,438	11,538
Total disbursements	-	1,998,000	7,664	-	-	18,438	11,538
Excess (deficiency) of receipts over disbursements	-	20,468	(7,664)	7,663	-	-	3,752
Cash and investments - ending	\$ 2,332	\$ 744,088	\$ -	\$ 56,597	\$ 5,349	\$ -	\$ 31,389

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Erosion And Sediment Control	Vin Inspections	Edith Ross Memorial Fund	Additional Judgement Excise Tax	Commissioners Certificate Sale	Payroll	Deferred Compensation
Cash and investments - beginning	\$ 1,180	\$ 2,430	\$ 8,506	\$ 33	\$ 829	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	8,961	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	1,970	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	48	-	-	15,310,277	291,881
Total receipts	-	1,970	48	-	8,961	15,310,277	291,881
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	3,940	-	-	-	15,310,277	291,881
Total disbursements	-	3,940	-	-	-	15,310,277	291,881
Excess (deficiency) of receipts over disbursements	-	(1,970)	48	-	8,961	-	-
Cash and investments - ending	\$ 1,180	\$ 460	\$ 8,554	\$ 33	\$ 9,790	\$ -	\$ -

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Payroll Withholding-Federal	Payroll Withholding-State	Payroll Withholding-Local Tax	Health Insurance	Wage Garnishment	Insurance-Other	Electrical License/Permit
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 693
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	9,053
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>1,584,911</u>	<u>502,857</u>	<u>180,842</u>	<u>486,375</u>	<u>90,801</u>	<u>119,321</u>	<u>-</u>
Total receipts	<u>1,584,911</u>	<u>502,857</u>	<u>180,842</u>	<u>486,375</u>	<u>90,801</u>	<u>119,321</u>	<u>9,053</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>1,584,911</u>	<u>502,857</u>	<u>180,842</u>	<u>486,375</u>	<u>90,801</u>	<u>119,321</u>	<u>8,313</u>
Total disbursements	<u>1,584,911</u>	<u>502,857</u>	<u>180,842</u>	<u>486,375</u>	<u>90,801</u>	<u>119,321</u>	<u>8,313</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>740</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,433</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Users Fees	United Way	Direct Deposit W/H	Fica	Child Restraint Violations	Hope Storm Water
Cash and investments - beginning	\$ 576,246	\$ -	\$ -	\$ -	\$ 50	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	233,022	-	-	-	1,850	-
Other receipts	-	6,210	11,196,745	835,808	-	65,211
Total receipts	<u>233,022</u>	<u>6,210</u>	<u>11,196,745</u>	<u>835,808</u>	<u>1,850</u>	<u>65,211</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	216,757	6,210	11,196,745	835,808	1,675	65,211
Total disbursements	<u>216,757</u>	<u>6,210</u>	<u>11,196,745</u>	<u>835,808</u>	<u>1,675</u>	<u>65,211</u>
Excess (deficiency) of receipts over disbursements	<u>16,265</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>175</u>	<u>-</u>
Cash and investments - ending	<u>\$ 592,511</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 225</u>	<u>\$ -</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Violent Offender Admin	County Riverboat Revenue	Homestead Credit Fund	State Fines And Forfeitures	Comm Corr Ctp Fund	Totals
Cash and investments - beginning	\$ 1,833	\$ 240,075	\$ 18,149	\$ 1,303	\$ 14,843	\$ 26,749,454
Receipts:						
Taxes	-	-	-	-	-	147,612,308
Licenses and permits	-	-	-	-	-	367,047
Intergovernmental	-	171,670	-	-	60,398	9,812,793
Charges for services	-	-	-	-	-	8,642,883
Fines and forfeits	-	-	-	14,280	-	1,925,820
Other receipts	2,916	-	-	-	-	49,127,048
Total receipts	2,916	171,670	-	14,280	60,398	217,487,899
Disbursements:						
Personal services	-	-	-	-	62,498	21,805,500
Supplies	-	-	-	-	-	1,369,530
Other services and charges	-	97,547	-	-	-	8,105,620
Debt service - principal and interest	-	-	-	-	-	1,998,000
Capital outlay	-	15,703	-	-	-	4,386,972
Other disbursements	3,319	-	-	15,167	23,115	179,049,523
Total disbursements	3,319	113,250	-	15,167	85,613	216,715,145
Excess (deficiency) of receipts over disbursements	(403)	58,420	-	(887)	(25,215)	772,754
Cash and investments - ending	\$ 1,430	\$ 298,495	\$ 18,149	\$ 416	\$ (10,372)	\$ 27,522,208

BARTHOLOMEW COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2012

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
General obligation bonds	Jail addition and renovation	\$ 20,525,000	\$ 1,987,125
Notes and loans payable	Gradall XL-4100	<u>-</u>	<u>-</u>
Total governmental activities		<u>20,525,000</u>	<u>1,987,125</u>
Totals		<u>\$ 20,525,000</u>	<u>\$ 1,987,125</u>

BARTHOLOMEW COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2012

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

	Ending Balance
Governmental activities:	
Land	\$ 3,898,858
Infrastructure	161,633,694
Buildings	48,466,976
Machinery, equipment, and vehicles	10,329,667
Total governmental activities	224,329,195
Total capital assets	\$ 224,329,195

BARTHOLOMEW COUNTY
OTHER REPORT

The Annual Report presented herein was prepared in addition to the other official report prepared for the individual County office listed below:

County Auditor

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF BARTHOLOMEW COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited Bartholomew County's (County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2012. 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.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2012.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
(Continued)

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A - 133 and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2012-2 and 2012-3. Our opinion on each major federal program is not modified with respect to these matters.

The County's response to the noncompliance finding identified in our audit is described in the accompanying Official Response and Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance, and accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the type of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program 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.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance 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. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of 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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
(Continued)

exist that have not been identified. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as items 2012-2 and 2013-3 that we consider to be significant deficiencies.

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying Official Response and Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



Bruce Hartman
State Examiner

May 6, 2013

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

BARTHOLOMEW COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2012

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Agriculture</u>				
Child Nutrition Cluster				
School Breakfast Program		10.553	2012	\$ 10,192
National School Lunch Program		10.555	2012	<u>16,202</u>
Total - Child Nutrition Cluster				<u>26,394</u>
Special Supplemental Nutrition Program for Women, Infants, and Children	Indiana Department of Health	10.557	A70-1-070271	<u>289,558</u>
Total - Department of Agriculture				<u>305,760</u>
<u>Department of Justice</u>				
JAG Program Cluster				
ARRA - Recovery Act, Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories Women Recovering with a Purpose	Indiana Criminal Justice Institute	16.803	2010-DJ-BX-0254	<u>160,711</u>
Total - JAG Program Cluster				<u>160,711</u>
Juvenile Accountability Block Grants JABG Fund	Indiana Criminal Justice Institute	16.523	09-JB-002	<u>12,602</u>
Crime Victim Assistance Victim Assistance	Indiana Criminal Justice Institute	16.575	11VAPR125	<u>30,294</u>
ARRA - Violence Against Women Formula Grants STOP	Indiana Criminal Justice Institute	16.588	09-JB-002	<u>24,175</u>
Court Appointed Special Advocates 2012 CASA Funding	Indiana Criminal Justice Institute	16.756	2012	<u>25,618</u>
Total - Department of Justice				<u>253,400</u>
<u>Department of Health and Human Services</u>				
Special Programs for the Aging Title VII, Chapter 3 Programs for Prevention of Elder Abuse, Neglect, and Exploitation Adult Protective Services	Indiana Department of Health	93.041	EDS# A345-0-03-11-PV-1013	<u>108,653</u>
Public Health Emergency Preparedness Public Health Preparedness	Indiana Department of Health	93.069	5U90TP517024-10	<u>1,177</u>
Child Support Enforcement	Indiana Department of Child Services			
County Clerk of the Court's Expenditures		93.563	2012	42,434
County Prosecutor's Expenditures		93.563	2012	281,598
County Court's Expenditures		93.563	2012	34,927
Collection Incentives		93.563	2012	76,708
Indirect Costs		93.563	2012	<u>105,386</u>
Total - Child Support Enforcement				<u>541,053</u>
State Court Improvement Program CIP Grant	Indiana Supreme Court	93.586	2012	<u>10,381</u>
Total - Department of Health and Human Services				<u>661,264</u>
<u>Department of Homeland Security</u>				
Homeland Security Grant Program 2005 SHSP	Indiana Department of Homeland Security	97.067	C44P-9-565A	<u>139,794</u>
Emergency Management Performance Grants OEP/Emergency Management	Indiana Department of Homeland Security	97.042	C44P-1-291A	<u>33,380</u>
Law Enforcement Terrorism Prevention Program (LETPP) 2007 LETPP		97.074	C44P-9-705A	<u>894</u>
Total - Department of Homeland Security				<u>174,068</u>
Total federal awards expended				<u>\$ 1,404,684</u>

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

BARTHOLOMEW COUNTY
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Bartholomew 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.

BARTHOLOMEW COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unqualified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiencies identified?	yes
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 OMB Circular A-133?	yes

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
10.557	Special Supplemental Nutrition Program for Woman, 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?	no
--	----

Section II – Financial Statement Findings

FINDING 2012-1 - INTERNAL CONTROL OVER PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The County did not have a proper system of internal control in place to prevent or detect and correct errors on the Schedule of Expenditures of Federal Awards (SEFA). The County should have proper controls in place over the preparation of the SEFA to ensure accurate reporting of federal awards. Without a proper system of internal control in place that operates effectively, material misstatements of the SEFA could remain undetected.

BARTHOLOMEW COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

During the audit of the SEFA, we noted the following errors: the ARRA – Recovery Act, Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories, and Child Support Enforcement programs were overstated by \$405 and \$28,850 respectively; the Court Appointed Special Advocates, Special Programs for the Aging_ Title VII, Chapter 3_ Programs for Prevention of Elder Abuse, Neglect, and Exploitation, Homeland Security Grant Program, and Emergency Management Performance Grants programs were understated by \$25,618, \$108,653, \$119,690, and \$33,380 respectively. Audit adjustments were proposed, accepted by the County, and made to the SEFA presented in this report. These adjustments resulted in a presentation of the SEFA that is materially correct in relation to the financial statement.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

OMB Circular A-133, Subpart C, section .300 states in part: "The auditee shall: . . . (d) Prepare appropriate financial statements, including the schedule of expenditures of Federal Awards in accordance with section .310."

OMB Circular A-133, Subpart C, section .310 (b) states:

"(b) Schedule of expenditures of Federal awards. The auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple award years, the auditee may list the amount of Federal awards expended for each award year separately. At a minimum, the schedule shall:

- (1) List individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs. For R&D, total Federal awards expended shall be shown either by individual award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available.
- (4) Include notes that describe the significant accounting policies used in preparing the schedule.
- (5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to subrecipients from each Federal program.

BARTHOLOMEW COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (6) Include, in either the schedule or a note to the schedule, the value of the Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. While not required, it is preferable to present this information in the schedule."

Section III – Federal Award Findings and Questioned Costs

FINDING 2012- 2 INTERNAL CONTROL/REPORTING

Federal Agency: Department of Agriculture
Federal Program: Special Supplemental Nutrition Program for Women, Infants, and Children
CFDA Number: 10.557
Pass-Through: Indiana Department of Health
Award Number: A70-1-0701271

Management of the County has not established an effective internal control system over compliance for reporting. The failure to establish an effective internal control system places the County at risk of material noncompliance. As part of the grant agreement between the County and the Indiana Department of Health, the County is required to submit monthly reports to Indiana Department of Health, however, the County failed to file 5 out of 12 monthly reports on a timely basis.

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . .

- (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

The 2011/2012 Health Department Agreement Amendment No. 1 between the Indiana Department of Health and Bartholomew County, Paragraph 20A - Additional Payment Terms, states: "Invoices shall be due by the 20th day after the end of each month."

Noncompliance with the grant agreement or the reporting requirements could result in the loss of federal funds to the County.

We recommended the County establish controls to ensure all grant requirements are complied with.

FINDING 2012-3 – INTERNAL CONTROLS OVER ALLOWABLE COSTS/COST PRINCIPLES

Federal Agency: Department of Agriculture
Federal Program: Special Supplemental Nutrition Program for Women, Infants, and Children
CFDA Number: 10.557
Federal Award Number and Year (or Other Identifying Number): A70-1-070271
Pass-Through Entity: Indiana Department of Health

Management of the County has not established an effective internal control system over compliance for allowable costs/cost principles. The failure to establish an effective internal control system places the County at risk of material noncompliance.

BARTHOLOMEW COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

The County was required to maintain time and effort reports on all full and part time employees paid from the WIC grant. No time and effort reports were maintained for the audit period.

OMB circular A-87, Attachment B, item 8h, states in part:

- "(3) Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi- annually and will be signed by the employee or supervisory official having first hand knowledge of the work performed by the employee.
- (4) Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation which meets the standards in subsection (5) unless a statistical sampling system (see subsection (6)) or other substitute system has been approved by the cognizant Federal agency."

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . .

- (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

Noncompliance with the grant agreement or the allowable cost/cost principles could result in the loss of federal funds to the County.

We recommended that the County establish controls to ensure all grant requirements are complied with.



May 8, 2013

State Board of Accounts
302 West Washington Street
Room E 418
Indianapolis, IN 46204-2765

RE: CORRECTIVE ACTION PLAN

Section II – Financial Statement Finding

FINDING 2012-1 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING

Contact Person: Barbara J Hackman, Auditor
Contact Information: bhackman@bartholomew.in.gov or 812.379.1510

Corrective Action:

The County is in the process of implementing a Grant Policy and Procedure Guideline that will be required for all Departments to fill out for every Grant request. The Department will have to specify if this is a State or Federal Grant and supply our Office with the necessary information that is needed to comply with the regulations required.

In the future this should alleviate the omission of any Federal Grants in our reports.

Respectfully,

Barbara J Hackman
Bartholomew County Auditor

Cc: Bartholomew County Commissioner,
Carl Lienhoop, Chairman
Bartholomew County Council
Jorge Morales, President



May 8, 2013

State Board of Accounts
302 West Washington Street
Room E 418
Indianapolis, IN 46204-2765

RE: CORRECTIVE ACTION PLAN

Section III – Reporting

Finding 2012-2 - INTERNAL CONTROL / REPORTING

Federal Agency: U.S. Department of Agriculture

Federal Program: Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)

CFDA Number: 10.557

Pass-Through: Indiana Health Department

Award Number: EDS #A70-1-070271

Contact Person: Barbara J Hackman, Auditor

Contact Information: bhackman@bartholomew.in.gov or 812.379.1510

Corrective Action:

The WIC Grant in which this Financial Statement Finding is in regards will be set up in a separate Fund which will allow the Auditor's Office and the Grant recipients a much better way to track if reporting requirements are not being met.

The Assistant Nursing Director who is the Supervisory Official for this Grant has been made aware of this reporting finding and will make the proper corrections within her Department so that this is not an ongoing issue.

Respectfully,

Barbara J Hackman
Bartholomew County Auditor

Cc: Bartholomew County Commissioner,
Carl Lienhoop, Chairman
Bartholomew County Council,
Jorge Morales, President
Collis Mayfield, Health Dept Director
Carla Wolff, Asst Director of Nursing



May 8, 2013

State Board of Accounts
302 West Washington Street
Room E 418
Indianapolis, IN 46204-2765

RE: CORRECTIVE ACTION PLAN

Section III – Allowable Cost/Cost Principle

Finding 2012-3

Federal Agency: U.S. Department of Agriculture
Federal Program: Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
CFDA Number: 10.557
Federal Award Number and Year (or Other Identifying Number): A70-1-070271
Pass-Through Entity: Indiana Department of Health

Contact Person: Barbara J. Hackman, Bartholomew County Auditor
Contact Information: bhackman@bartholomew.in.gov or 812.379.5320

Corrective Action:

The Nursing Assistant Director who is the Supervisory Official has been notified that these semi-annual certifications of salaries and wages will need to be submitted for this Federal WIC grant. The County is also implementing a Grant Policy and Procedure Guideline for the Departments and this regulation regarding Federal semi-annual reporting of salary and wages will be included in the guidelines for future implementation.

Respectfully,

Barbara J Hackman
Bartholomew County Auditor

Cc: Bartholomew County Commissioner,
Carl Lienhoop, Chairman
Bartholomew County Council,
Jorge Morales, President
Collis Mayfield, Health Dept Director
Carla Wolff, Asst Director of Nursing

BARTHOLOMEW COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 6, 2013, with Barbara J. Hackman, Auditor; Carl H. Lienhoop, President of the Board of County Commissioners; and Jorge R. Morales, President of the County Council. The Official Response has been made a part of this report and may be found on page 62.



May 28, 2013

State Board of Accounts
302 West Washington Street
Room E 418
Indianapolis, IN 46204-2765

RE: OFFICIAL RESPONSE to the Adverse Opinion on U.S. Generally Accepted Accounting Principles Report on the Financial Statement

Contact Person: Barbara J. Hackman, Bartholomew County Auditor
Contact Information: bhackman@bartholomew.in.gov or 812.379.5320

OFFICIAL RESPONSE to Adverse Opinion:

The State Board of Accounts has accepted the County's preparation of our financial statement as prescribed. We feel that we have complied with the reporting requirements established by the State Board of Accounts as allowed by state statute (IC 5-11-1-6). I take exception with the Adverse Opinion given that states " the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2012". The State Board of Accounts Opinion on the Regulatory Basis of Accounting also states that "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, 2012, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1".

In no way should this reflect on our financial statement reported for the year ended December 31, 2012 that would affect our bond rating and any subsequent request for possibly bond issuance.

Respectfully,

Barbara J Hackman
Bartholomew County Auditor

Cc: Bartholomew County Commissioner,
Carl Lienhoop, Chairman
Bartholomew County Council,
Jorge Morales, President