

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, 2013 to December 31, 2013



FILED
09/30/2014

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SCHEDULE OF OFFICIALS

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



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, 2013, 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, 2013.

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, 2013, 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 August 14, 2014, 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 information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

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.


Paul D. Joyce, CPA
State Examiner

August 14, 2014



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, 2013, and the related notes to the financial statement, and have issued our report thereon dated August 14, 2014, 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 2013-001 to be material weaknesses.

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)

Compliance and Other Matters

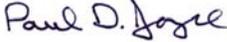
As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed 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 2013-001.

Bartholomew County's Response to Findings

The County's response to the findings identified in our audit is described in the accompanying 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.


Paul D. Joyce, CPA
State Examiner

August 14, 2014

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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, 2013

| Fund | Cash and Investments 01-01-13 | Receipts | Disbursements | Cash and Investments 12-31-13 |
|--|-------------------------------------|------------|---------------|-------------------------------------|
| Sheriff's Inmate Trust | \$ 2,812 | \$ 486,500 | \$ 486,050 | \$ 3,262 |
| Jail Commissary | 99,769 | 279,772 | 292,099 | 87,442 |
| Sheriff Drug Buy Money | 3,773 | 300 | 1,541 | 2,532 |
| General | 5,215,027 | 18,028,517 | 17,776,240 | 5,467,304 |
| Accident Report | 5,480 | 11,903 | 5,781 | 11,602 |
| CAGIT County Certified Shares | - | 5,194,627 | 4,955,647 | 238,980 |
| CEDIT County Share | 771,187 | 1,697,409 | 1,291,585 | 1,177,011 |
| City And Town Court Costs | 11,721 | 22,443 | 23,648 | 10,516 |
| Clerk's Records Perpetuation | 234,090 | 49,474 | 81,057 | 202,507 |
| Community Corrections | 77,806 | 1,033,761 | 1,035,972 | 75,595 |
| Community Transition Program | (10,372) | 63,578 | 64,662 | (11,456) |
| Sales Disclosure - County Share | 58,070 | 8,993 | - | 67,063 |
| Covered Bridge | 21,100 | 1,850 | - | 22,950 |
| Cumulative Bridge | 2,337,074 | 1,578,489 | 2,130,711 | 1,784,852 |
| Drug Free Community | 92,063 | 58,859 | 62,844 | 88,078 |
| Emergency Planning/Right To Know | 64,781 | 5,386 | 2,909 | 67,258 |
| Firearms Training | 25,503 | 27,420 | 41,389 | 11,534 |
| General Drain Improvement | 260,051 | 63,668 | 12,064 | 311,655 |
| Health | 953,504 | 859,239 | 1,316,165 | 496,578 |
| Identification Security Protection | 131,742 | 10,078 | 1,615 | 140,205 |
| Levy Excess | 226,254 | - | - | 226,254 |
| Local Health Maintenance | 188,344 | 50,676 | 19,111 | 219,909 |
| Local Road And Street | 540,195 | 742,757 | 987,287 | 295,665 |
| Medical Care For Inmates | 2,898 | 4,176 | 6,739 | 335 |
| Misdemeanant | 33,137 | 46,841 | 55,851 | 24,127 |
| Motor Vehicle Highway | 359,466 | 2,613,273 | 2,622,183 | 350,556 |
| Park Nonreverting Capital | 7,105 | - | - | 7,105 |
| Park Nonreverting Operating | 36,009 | 26,205 | 8,799 | 53,415 |
| Plat Book | 1,499 | 690 | - | 2,189 |
| Rainy Day | 4,861,734 | - | 255,000 | 4,606,734 |
| Reassessment - 2015 | 333,061 | 157,758 | 270,061 | 220,758 |
| Recorder's Records Perpetuation | 241,385 | 132,202 | 127,626 | 245,961 |
| County Riverboat Revenue | 298,495 | 171,669 | 156,363 | 313,801 |
| Sex And Violent Offender Administration | 1,430 | 2,808 | 1,211 | 3,027 |
| Storm Water Management Operating | - | 57,703 | 57,703 | - |
| Additional Excise Tax Judgments | 33 | 4,342 | - | 4,375 |
| Supplemental Public Defender Services | 135,622 | 62,438 | 60,817 | 137,243 |
| Surplus Tax | 421,514 | 380,120 | 668,589 | 133,045 |
| Surveyor's Corner Perpetuation | 26,200 | 14,380 | 3,490 | 37,090 |
| Tax Sale Fees | 26,008 | 15,734 | 13,597 | 28,145 |
| Tax Sale Redemption | 1,812 | 92,941 | 85,088 | 9,665 |
| Tax Sale Surplus | 635,330 | 698,848 | 609,790 | 724,388 |
| Local Health Department Trust Account | 210,358 | 18,038 | 24,237 | 204,159 |
| Vehicle Inspection | 460 | 1,698 | - | 2,158 |
| Guardian Ad Litem | - | 28,955 | 28,955 | - |
| Election And Registration | 604,449 | 2,365 | 53,946 | 552,868 |
| County Elected Officials Training | 9,872 | 4,938 | 250 | 14,560 |
| County Offender Transportation Fund | 1,750 | 875 | - | 2,625 |
| Statewide 911 Fund | 231,303 | 1,417,136 | 1,508,528 | 139,911 |
| Adult Probation Administrative | 48,015 | 68,127 | 60,000 | 56,142 |
| Juvenile Probation Administrative | 1,087 | 6,859 | 5,000 | 2,946 |
| Supplemental Juvenile Probation Services | 3,321 | 13,141 | 13,187 | 3,275 |
| Alternative Dispute Resolution | 27,325 | 9,882 | 1,160 | 36,047 |

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, 2013
(Continued)

| Fund | Cash and Investments 01-01-13 | Receipts | Disbursements | Cash and Investments 12-31-13 |
|---|-------------------------------------|------------|---------------|-------------------------------------|
| County User Fee | 592,511 | 235,852 | 307,421 | 520,942 |
| Donations | 118,580 | 1,669 | 1,022 | 119,227 |
| Debt Service | 744,088 | 2,199,170 | 1,993,000 | 950,258 |
| Payroll Clearing | - | 15,471,312 | 15,471,312 | - |
| Payroll Withholding - Insurance | - | 474,813 | 474,813 | - |
| Payroll Withholding - Other | - | 11,171,703 | 11,171,703 | - |
| Payroll Withholding - Deferred Compensation | - | 301,657 | 301,657 | - |
| Payroll Withholding - Federal | - | 1,595,758 | 1,595,758 | - |
| Payroll Withholding - FICA & Medicare | - | 1,145,105 | 1,145,105 | - |
| Payroll Withholding - Local Tax | - | 183,224 | 183,224 | - |
| Payroll Withholding - PERF | - | 14,453 | 14,453 | - |
| Payroll Withholding - State | - | 509,451 | 509,451 | - |
| Payroll Withholding - Wage Garnishments | - | 80,108 | 80,108 | - |
| Settlement | 20,706 | 95,839,149 | 95,859,855 | - |
| CVET Agency | - | 374,827 | 374,827 | - |
| Final Excise Tax Cut Replacement Due State | - | 2,637,967 | 2,637,967 | - |
| Sewage Collections | - | 68,107 | 68,107 | - |
| Financial Institution Tax | - | 189,694 | 189,694 | - |
| Homestead Credit FU | 18,149 | - | - | 18,149 |
| State Fines And Forfeitures | 416 | 4,317 | 4,025 | 708 |
| Infraction Judgments | 10,769 | 128,554 | 132,282 | 7,041 |
| Overweight Vehicle Fines | - | 7,154 | 7,154 | - |
| Special Death Benefit | 525 | 6,330 | 6,470 | 385 |
| Sales Disclosure - State Share | 775 | 8,993 | 9,008 | 760 |
| Coroners Training & Con't Education | 756 | 9,474 | 9,264 | 966 |
| Interstate Compact - State Share | 63 | 875 | 813 | 125 |
| Mortgage Recording Fees - State Share | 940 | 10,078 | 10,413 | 605 |
| Sex And Violent Offender Admin - State | 2 | 312 | 313 | 1 |
| Child Restraint Violations Fines | 225 | 1,625 | 1,650 | 200 |
| Inheritance Tax | 573,476 | 1,038,402 | 1,560,506 | 51,372 |
| Education Plate Fees Agency | 979 | 1,294 | 1,238 | 1,035 |
| Riverboat Revenue Sharing | - | 454,922 | 454,922 | - |
| Innkeepers Tax Collections | 587,887 | 1,234,077 | 1,567,598 | 254,366 |
| Judgments Due Law Enforcement | 14,365 | 2,000 | 13,774 | 2,591 |
| CAGIT Distribution | - | 17,950,596 | 17,947,291 | 3,305 |
| CEDIT Distribution | - | 4,498,113 | 4,498,113 | - |
| City/Town Ordinance Violations Fines | 1,433 | 8,440 | 9,338 | 535 |
| 93.563 Prosecutor PCA | 1,676 | 622 | 2,120 | 178 |
| 93.563 ARRA Prosecutor IV-D Incentive | 56,597 | - | - | 56,597 |
| 93.563 ARRA Clerk IV-D Incentive | 5,349 | - | 5,349 | - |
| 93.563 Title IV-D Incentive | 98,342 | 21,903 | 14,450 | 105,795 |
| 93.563 Prosecutor IV-D Incentive-Post Oct '99 | 82,466 | 32,961 | 45,371 | 70,056 |
| 93.563 Clerk IV-D Incentive-Post Oct '99 | 128,940 | 21,903 | 18,184 | 132,659 |
| 93.069 Public Health Preparedness | 17,275 | 6,878 | 10,923 | 13,230 |
| Alcohol And Drug Services | 6,212 | 192,070 | 168,213 | 30,069 |
| Adult Probation Service | 26,764 | 442,438 | 467,212 | 1,990 |
| Martin Holder Maint | 205 | 1 | - | 206 |
| Comm Corrections Juvenile | 15,735 | 63,637 | 61,507 | 17,865 |
| Equitable Share Prosecutor | 2,332 | - | 838 | 1,494 |
| Drug Seizure | 1,684 | - | - | 1,684 |
| Comm Correction/Project Income | 34,169 | 528,301 | 467,466 | 95,004 |
| 16.523 Juvenile Account | (1,357) | 4,664 | 3,307 | - |
| 16.593 ICJI Wrap Grant | (36,694) | 147,697 | 144,213 | (33,210) |

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, 2013
(Continued)

| Fund | Cash and Investments 01-01-13 | Receipts | Disbursements | Cash and Investments 12-31-13 |
|-----------------------------------|-------------------------------------|-----------------------|-----------------------|-------------------------------------|
| County Treasurer | 1,720,859 | 1,948,689 | 1,720,859 | 1,948,689 |
| Jury Pay Supplement | 15,705 | 10,000 | 5,435 | 20,270 |
| Pretrial Diversion | (3,103) | 93,421 | 83,959 | 6,359 |
| Informal Adj/Juv Pr | 3,903 | 10,000 | 7,562 | 6,341 |
| McQueen Drain | 7,652 | 1,859 | 9,511 | - |
| Mary McQueen Drain | 202 | 101 | - | 303 |
| Strietelmeire-Wilson Construction | - | 13,654 | 13,654 | - |
| Strietelmeier-Wilson Maintenance | - | 164 | - | 164 |
| Joseph Anthony Drain | 32,579 | 119 | 1,014 | 31,684 |
| Edward Armuth Drain | 22,126 | 4,442 | - | 26,568 |
| Armuth-Schuder Maint 1 | 8,218 | 28 | - | 8,246 |
| Big Tough Drain | 14,381 | 47 | 2,168 | 12,260 |
| Hardin S Linke (Brush Cr) | 76,983 | 294 | - | 77,277 |
| Clifford Maint Drain | 922 | 1,551 | 2,471 | 2 |
| Denois Creek Drain | 55,766 | 123,398 | 86,728 | 92,436 |
| Opossum Creek Drain | 5,931 | 13,293 | 19,224 | - |
| Chambers Drain | 3,553 | 11,773 | 15,325 | 1 |
| Driftwood Drain | 610 | 8,437 | 9,046 | 1 |
| Clarence Hall Drain | 5,992 | 8,405 | - | 14,397 |
| Hawcreek Drain | 1 | - | 1 | - |
| Henry Loesch Drain | 2,088 | 5,273 | 7,360 | 1 |
| Henry Loesch Recons | 584 | 12 | 597 | (1) |
| Charles Ross Drain | 3,027 | 10 | - | 3,037 |
| Sloan Branch Drain | 4,809 | 14 | 1,760 | 3,063 |
| Ellen Stobo Drain | 508 | 2 | - | 510 |
| Tellman Maint Drain | 1,480 | 4,357 | 2,428 | 3,409 |
| Walesboro Maint Drain | 23,395 | 81 | - | 23,476 |
| Little Tough Maint | 10,993 | 2,177 | 639 | 12,531 |
| East Clifford Drain | 388 | 1,714 | 2,101 | 1 |
| Clifty Farms Maint | 5,004 | 17 | - | 5,021 |
| East Clifford Drain | 3,624 | 2,145 | - | 5,769 |
| 10.557 WIC Fund | - | 310,148 | 240,981 | 69,167 |
| 16.588 Stop Violence | (17,581) | 36,135 | 27,900 | (9,346) |
| Edith Ross Memorial | 8,554 | 30 | - | 8,584 |
| 93.041 Adult Protective Services | (18,847) | 105,343 | 117,712 | (31,216) |
| Real Property Endorsement | 31,389 | 15,740 | 17,158 | 29,971 |
| Telecomm Non-Revert | 652,371 | 127,354 | 18,034 | 761,691 |
| CDBG Driftwood | - | 15,000 | 15,000 | - |
| 2007 LETPP | 894 | - | - | 894 |
| 97.073 C44P-3-340B | - | 8,202 | 12,384 | (4,182) |
| 97.073 C449-3-339B | - | 2,109 | 21,067 | (18,958) |
| 97.067 C44P-2-268A | 9,075 | 15,498 | 24,572 | 1 |
| 97.042 C44P-3-119B | - | 3,781 | 3,781 | - |
| 97.073 C44P-3-200B | - | 5,918 | 5,918 | - |
| 97.073 C44P-3-376B | - | 20,061 | 20,610 | (549) |
| Sheriff Non-Reverting | 5,000 | 800 | 2,079 | 3,721 |
| Erosion And Sediment | 1,180 | 500 | 400 | 1,280 |
| Commissioners Certificate Sale | 9,790 | 9,668 | 13,327 | 6,131 |
| 93.586 Court Improvement Grant | 5,776 | 14,600 | 8,437 | 11,939 |
| 14.228 CDBG PL-11-0 | 3,240 | 29,160 | 32,400 | - |
| Clerk Of The Circuit Court | 1,392,774 | 9,630,575 | 9,929,770 | 1,093,579 |
| Dunn & Associates Insurance | 413,489 | 5,882,268 | 6,218,581 | 77,176 |
| County Sheriff | - | 2,011,712 | 2,011,712 | - |
| Totals | <u>\$ 27,522,276</u> | <u>\$ 216,162,570</u> | <u>\$ 218,043,014</u> | <u>\$ 25,641,832</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 Indiana 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. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

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.

BARTHOLOMEW COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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, 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.

BARTHOLOMEW COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

BARTHOLOMEW COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial 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 Capitol Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

BARTHOLOMEW COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy and Annual Pension Cost

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

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. 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. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2013.

BARTHOLOMEW COUNTY
 NOTES TO FINANCIAL STATEMENT
 (Continued)

Note 8. Restatements

For the year ended December 31, 2013, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances.

| <u>Fund Name</u> | <u>Balance as of December 31, 2012</u> | <u>Prior Period Adjustment</u> | <u>Balance as of January 1, 2013</u> |
|------------------------|--|------------------------------------|--|
| Sheriff Drug Buy Money | <u>\$ 3,703</u> | <u>\$ 70</u> | <u>\$ 3,773</u> |

Note 9. Holding Corporation

The County has entered into a capital lease with Bartholomew County Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related party of the County. Lease payments during the year 2013 totaled \$1,993,000.

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, 2013

| | Sheriff's Inmate Trust | Jail Commissary | Sheriff Drug Buy Money | General | Accident Report | CAGIT County Certified Shares | CEDIT County Share |
|--|------------------------------|--------------------|---------------------------------|---------------------|--------------------|--|--------------------------|
| Cash and investments - beginning | \$ 2,812 | \$ 99,769 | \$ 3,773 | \$ 5,215,027 | \$ 5,480 | \$ - | \$ 771,187 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | 14,396,503 | - | 5,180,055 | 1,697,409 |
| Licenses and permits | - | - | - | 131,207 | - | - | - |
| Intergovernmental | - | - | - | 1,790,706 | - | - | - |
| Charges for services | - | - | 300 | 844,821 | 11,903 | - | - |
| Fines and forfeits | - | - | - | 419,547 | - | - | - |
| Other receipts | 486,500 | 279,772 | - | 445,733 | - | 14,572 | - |
| Total receipts | 486,500 | 279,772 | 300 | 18,028,517 | 11,903 | 5,194,627 | 1,697,409 |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | 11,487,142 | - | 3,981,663 | - |
| Supplies | - | - | - | 477,640 | - | 299,421 | - |
| Other services and charges | - | - | - | 3,844,408 | - | 674,563 | 14,575 |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | 677,618 | - | - | 873,181 |
| Other disbursements | 486,050 | 292,099 | 1,541 | 1,289,432 | 5,781 | - | 403,829 |
| Total disbursements | 486,050 | 292,099 | 1,541 | 17,776,240 | 5,781 | 4,955,647 | 1,291,585 |
| Excess (deficiency) of receipts over disbursements | 450 | (12,327) | (1,241) | 252,277 | 6,122 | 238,980 | 405,824 |
| Cash and investments - ending | <u>\$ 3,262</u> | <u>\$ 87,442</u> | <u>\$ 2,532</u> | <u>\$ 5,467,304</u> | <u>\$ 11,602</u> | <u>\$ 238,980</u> | <u>\$ 1,177,011</u> |

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

| | City And Town Court Costs | Clerk's Records Perpetuation | Community Corrections | Community Transition Program | Sales Disclosure - County Share | Covered Bridge | Cumulative Bridge |
|--|---------------------------------------|------------------------------------|--------------------------|------------------------------------|---|-------------------|----------------------|
| Cash and investments - beginning | \$ 11,721 | \$ 234,090 | \$ 77,806 | \$ (10,372) | \$ 58,070 | \$ 21,100 | \$ 2,337,074 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | 1,506,367 |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | 5,331 | - | - | - | 1,850 | 59,360 |
| Charges for services | - | 44,143 | 1,023,946 | 63,578 | - | - | - |
| Fines and forfeits | 22,443 | - | - | - | - | - | - |
| Other receipts | - | - | 9,815 | - | 8,993 | - | 12,762 |
| Total receipts | 22,443 | 49,474 | 1,033,761 | 63,578 | 8,993 | 1,850 | 1,578,489 |
| Disbursements: | | | | | | | |
| Personal services | - | 2,487 | 1,026,050 | 63,679 | - | - | - |
| Supplies | - | 465 | - | - | - | - | 200,830 |
| Other services and charges | - | 71,305 | 6,109 | - | - | - | 378,241 |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | 6,800 | - | - | - | - | 1,551,640 |
| Other disbursements | 23,648 | - | 3,813 | 983 | - | - | - |
| Total disbursements | 23,648 | 81,057 | 1,035,972 | 64,662 | - | - | 2,130,711 |
| Excess (deficiency) of receipts over disbursements | (1,205) | (31,583) | (2,211) | (1,084) | 8,993 | 1,850 | (552,222) |
| Cash and investments - ending | \$ 10,516 | \$ 202,507 | \$ 75,595 | \$ (11,456) | \$ 67,063 | \$ 22,950 | \$ 1,784,852 |

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

| | Drug Free Community | Emergency Planning/Right To Know | Firearms Training | General Drain Improvement | Health | Identification Security Protection | Levy Excess |
|--|---------------------------|---|----------------------|---------------------------------|-------------------|--|-------------------|
| Cash and investments - beginning | \$ 92,063 | \$ 64,781 | \$ 25,503 | \$ 260,051 | \$ 953,504 | \$ 131,742 | \$ 226,254 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | 637,001 | - | - |
| Licenses and permits | - | - | 27,420 | - | 217,225 | - | - |
| Intergovernmental | - | 5,386 | - | - | 2,570 | - | - |
| Charges for services | - | - | - | - | - | 10,078 | - |
| Fines and forfeits | 58,579 | - | - | - | - | - | - |
| Other receipts | 280 | - | - | 63,668 | 2,443 | - | - |
| Total receipts | <u>58,859</u> | <u>5,386</u> | <u>27,420</u> | <u>63,668</u> | <u>859,239</u> | <u>10,078</u> | <u>-</u> |
| Disbursements: | | | | | | | |
| Personal services | 5,964 | - | - | - | 1,125,451 | - | - |
| Supplies | - | - | - | - | 71,474 | - | - |
| Other services and charges | - | 2,909 | - | - | 65,441 | 1,615 | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | 1,791 | - | - |
| Other disbursements | 56,880 | - | 41,389 | 12,064 | 52,008 | - | - |
| Total disbursements | <u>62,844</u> | <u>2,909</u> | <u>41,389</u> | <u>12,064</u> | <u>1,316,165</u> | <u>1,615</u> | <u>-</u> |
| Excess (deficiency) of receipts over disbursements | <u>(3,985)</u> | <u>2,477</u> | <u>(13,969)</u> | <u>51,604</u> | <u>(456,926)</u> | <u>8,463</u> | <u>-</u> |
| Cash and investments - ending | <u>\$ 88,078</u> | <u>\$ 67,258</u> | <u>\$ 11,534</u> | <u>\$ 311,655</u> | <u>\$ 496,578</u> | <u>\$ 140,205</u> | <u>\$ 226,254</u> |

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

| | Local Health Maintenance | Local Road And Street | Medical Care For Inmates | Misdemeanant | Motor Vehicle Highway | Park Nonreverting Capital | Park Nonreverting Operating |
|--|--------------------------------|--------------------------------|-----------------------------------|------------------|-----------------------------|---------------------------------|-----------------------------------|
| Cash and investments - beginning | \$ 188,344 | \$ 540,195 | \$ 2,898 | \$ 33,137 | \$ 359,466 | \$ 7,105 | \$ 36,009 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | 476,449 | - | - | 2,589,831 | - | - |
| Charges for services | 48,859 | 47,856 | 4,176 | 46,841 | - | - | 26,205 |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | 1,817 | 218,452 | - | - | 23,442 | - | - |
| Total receipts | <u>50,676</u> | <u>742,757</u> | <u>4,176</u> | <u>46,841</u> | <u>2,613,273</u> | <u>-</u> | <u>26,205</u> |
| Disbursements: | | | | | | | |
| Personal services | 12,358 | - | - | 52,601 | 1,336,807 | - | - |
| Supplies | - | 186,389 | - | 3,250 | 357,329 | - | - |
| Other services and charges | 3,294 | - | 6,739 | - | 365,171 | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | 3,459 | 800,898 | - | - | 562,876 | - | 8,799 |
| Other disbursements | - | - | - | - | - | - | - |
| Total disbursements | <u>19,111</u> | <u>987,287</u> | <u>6,739</u> | <u>55,851</u> | <u>2,622,183</u> | <u>-</u> | <u>8,799</u> |
| Excess (deficiency) of receipts over disbursements | <u>31,565</u> | <u>(244,530)</u> | <u>(2,563)</u> | <u>(9,010)</u> | <u>(8,910)</u> | <u>-</u> | <u>17,406</u> |
| Cash and investments - ending | <u>\$ 219,909</u> | <u>\$ 295,665</u> | <u>\$ 335</u> | <u>\$ 24,127</u> | <u>\$ 350,556</u> | <u>\$ 7,105</u> | <u>\$ 53,415</u> |

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

| | Plat Book | Rainy Day | Reassessment - 2015 | Recorder's Records Perpetuation | County Riverboat Revenue | Sex And Violent Offender Administration | Storm Water Management Operating |
|--|-----------------|---------------------|---------------------------|---------------------------------------|--------------------------------|---|---|
| Cash and investments - beginning | \$ 1,499 | \$ 4,861,734 | \$ 333,061 | \$ 241,385 | \$ 298,495 | \$ 1,430 | \$ - |
| Receipts: | | | | | | | |
| Taxes | - | - | 156,245 | - | - | - | 57,703 |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | - | 630 | - | 171,669 | - | - |
| Charges for services | 690 | - | - | 132,202 | - | 2,808 | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | - | 883 | - | - | - | - |
| Total receipts | 690 | - | 157,758 | 132,202 | 171,669 | 2,808 | 57,703 |
| Disbursements: | | | | | | | |
| Personal services | - | - | 35,157 | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | 255,000 | 234,904 | 127,626 | 114,757 | 1,211 | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | 19,021 | - | - |
| Other disbursements | - | - | - | - | 22,585 | - | 57,703 |
| Total disbursements | - | 255,000 | 270,061 | 127,626 | 156,363 | 1,211 | 57,703 |
| Excess (deficiency) of receipts over disbursements | 690 | (255,000) | (112,303) | 4,576 | 15,306 | 1,597 | - |
| Cash and investments - ending | <u>\$ 2,189</u> | <u>\$ 4,606,734</u> | <u>\$ 220,758</u> | <u>\$ 245,961</u> | <u>\$ 313,801</u> | <u>\$ 3,027</u> | <u>\$ -</u> |

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

| | Additional Excise Tax Judgments | Supplemental Public Defender Services | Surplus Tax | Surveyor's Corner Perpetuation | Tax Sale Fees | Tax Sale Redemption | Tax Sale Surplus |
|--|--|--|-------------------|--------------------------------------|---------------------|---------------------------|------------------------|
| Cash and investments - beginning | \$ 33 | \$ 135,622 | \$ 421,514 | \$ 26,200 | \$ 26,008 | \$ 1,812 | \$ 635,330 |
| Receipts: | | | | | | | |
| Taxes | - | - | 379,930 | - | 15,734 | - | - |
| Licenses and permits | 4,342 | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - |
| Charges for services | - | - | - | 14,380 | - | - | - |
| Fines and forfeits | - | 62,438 | - | - | - | - | - |
| Other receipts | - | - | 190 | - | - | 92,941 | 698,848 |
| Total receipts | 4,342 | 62,438 | 380,120 | 14,380 | 15,734 | 92,941 | 698,848 |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | - | 1,700 | - | - | - |
| Other services and charges | - | 60,817 | - | 1,790 | 13,597 | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | - | - | 668,589 | - | - | 85,088 | 609,790 |
| Total disbursements | - | 60,817 | 668,589 | 3,490 | 13,597 | 85,088 | 609,790 |
| Excess (deficiency) of receipts over disbursements | 4,342 | 1,621 | (288,469) | 10,890 | 2,137 | 7,853 | 89,058 |
| Cash and investments - ending | <u>\$ 4,375</u> | <u>\$ 137,243</u> | <u>\$ 133,045</u> | <u>\$ 37,090</u> | <u>\$ 28,145</u> | <u>\$ 9,665</u> | <u>\$ 724,388</u> |

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

| | Local Health Department Trust Account | Vehicle Inspection | Guardian Ad Litem | Election And Registration | County Elected Officials Training | County Offender Transportation Fund | Statewide 911 Fund |
|--|---|-----------------------|-------------------------|---------------------------------|--|--|--------------------------|
| Cash and investments - beginning | \$ 210,358 | \$ 460 | \$ - | \$ 604,449 | \$ 9,872 | \$ 1,750 | \$ 231,303 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - |
| Charges for services | 17,318 | 1,698 | 28,955 | - | 4,938 | - | 1,362,860 |
| Fines and forfeits | - | - | - | - | - | 875 | - |
| Other receipts | 720 | - | - | 2,365 | - | - | 54,276 |
| Total receipts | <u>18,038</u> | <u>1,698</u> | <u>28,955</u> | <u>2,365</u> | <u>4,938</u> | <u>875</u> | <u>1,417,136</u> |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | 41,269 | - | - | 1,261,017 |
| Supplies | 18,009 | - | - | - | - | - | - |
| Other services and charges | 5,725 | - | 28,955 | 12,677 | - | - | 224,806 |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | 503 | - | - | - | - | - | 22,705 |
| Other disbursements | - | - | - | - | 250 | - | - |
| Total disbursements | <u>24,237</u> | <u>-</u> | <u>28,955</u> | <u>53,946</u> | <u>250</u> | <u>-</u> | <u>1,508,528</u> |
| Excess (deficiency) of receipts over disbursements | <u>(6,199)</u> | <u>1,698</u> | <u>-</u> | <u>(51,581)</u> | <u>4,688</u> | <u>875</u> | <u>(91,392)</u> |
| Cash and investments - ending | <u>\$ 204,159</u> | <u>\$ 2,158</u> | <u>\$ -</u> | <u>\$ 552,868</u> | <u>\$ 14,560</u> | <u>\$ 2,625</u> | <u>\$ 139,911</u> |

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

| | Adult Probation Administrative | Juvenile Probation Administrative | Supplemental Juvenile Probation Services | Alternative Dispute Resolution | County User Fee | Donations | Debt Service |
|--|--------------------------------------|---|---|--------------------------------------|-----------------------|-------------------|-------------------|
| Cash and investments - beginning | \$ 48,015 | \$ 1,087 | \$ 3,321 | \$ 27,325 | \$ 592,511 | \$ 118,580 | \$ 744,088 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | 2,187,437 |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | 8,824 |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | 68,127 | 6,859 | 8,126 | 9,882 | 235,852 | - | - |
| Other receipts | - | - | 5,015 | - | - | 1,669 | 2,909 |
| Total receipts | <u>68,127</u> | <u>6,859</u> | <u>13,141</u> | <u>9,882</u> | <u>235,852</u> | <u>1,669</u> | <u>2,199,170</u> |
| Disbursements: | | | | | | | |
| Personal services | - | - | 13,187 | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | 1,160 | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | 1,993,000 |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | 60,000 | 5,000 | - | - | 307,421 | 1,022 | - |
| Total disbursements | <u>60,000</u> | <u>5,000</u> | <u>13,187</u> | <u>1,160</u> | <u>307,421</u> | <u>1,022</u> | <u>1,993,000</u> |
| Excess (deficiency) of receipts over disbursements | <u>8,127</u> | <u>1,859</u> | <u>(46)</u> | <u>8,722</u> | <u>(71,569)</u> | <u>647</u> | <u>206,170</u> |
| Cash and investments - ending | <u>\$ 56,142</u> | <u>\$ 2,946</u> | <u>\$ 3,275</u> | <u>\$ 36,047</u> | <u>\$ 520,942</u> | <u>\$ 119,227</u> | <u>\$ 950,258</u> |

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

| | Payroll Clearing | Payroll Withholding - Insurance | Payroll Withholding - Other | Payroll Withholding - Deferred Compensation | Payroll Withholding - Federal | Payroll Withholding - FICA & Medicare | Payroll Withholding - Local Tax |
|--|---------------------|--|--------------------------------------|---|--|---|---|
| Cash and investments - beginning | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | 15,471,312 | 474,813 | 11,171,703 | 301,657 | 1,595,758 | 1,145,105 | 183,224 |
| Total receipts | <u>15,471,312</u> | <u>474,813</u> | <u>11,171,703</u> | <u>301,657</u> | <u>1,595,758</u> | <u>1,145,105</u> | <u>183,224</u> |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | 15,471,312 | 474,813 | 11,171,703 | 301,657 | 1,595,758 | 1,145,105 | 183,224 |
| Total disbursements | <u>15,471,312</u> | <u>474,813</u> | <u>11,171,703</u> | <u>301,657</u> | <u>1,595,758</u> | <u>1,145,105</u> | <u>183,224</u> |
| Excess (deficiency) of receipts over disbursements | - | - | - | - | - | - | - |
| Cash and investments - ending | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

| | Payroll Withholding - PERF | Payroll Withholding - State | Payroll Withholding - Wage Garnishments | Settlement | CVET Agency | Final Excise Tax Cut Replacement Due State | Sewage Collections |
|--|-------------------------------------|--------------------------------------|---|-------------------|----------------|--|-----------------------|
| Cash and investments - beginning | \$ - | \$ - | \$ - | \$ 20,706 | \$ - | \$ - | \$ - |
| Receipts: | | | | | | | |
| Taxes | - | - | - | 95,839,149 | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | 374,827 | - | - |
| Charges for services | - | - | - | - | - | 2,637,967 | 68,107 |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | 14,453 | 509,451 | 80,108 | - | - | - | - |
| Total receipts | 14,453 | 509,451 | 80,108 | 95,839,149 | 374,827 | 2,637,967 | 68,107 |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | 14,453 | 509,451 | 80,108 | 95,859,855 | 374,827 | 2,637,967 | 68,107 |
| Total disbursements | 14,453 | 509,451 | 80,108 | 95,859,855 | 374,827 | 2,637,967 | 68,107 |
| Excess (deficiency) of receipts over disbursements | - | - | - | (20,706) | - | - | - |
| Cash and investments - ending | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

| | Financial Institution Tax | Homestead Credit FU | State Fines And Forfeitures | Infraction Judgments | Overweight Vehicle Fines | Special Death Benefit | Sales Disclosure - State Share |
|--|---------------------------------|---------------------------|--------------------------------------|-------------------------|--------------------------------|-----------------------------|--|
| Cash and investments - beginning | \$ - | \$ 18,149 | \$ 416 | \$ 10,769 | \$ - | \$ 525 | \$ 775 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | 189,694 | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | 8,993 |
| Fines and forfeits | - | - | 4,317 | 128,554 | 7,154 | 6,330 | - |
| Other receipts | - | - | - | - | - | - | - |
| Total receipts | 189,694 | - | 4,317 | 128,554 | 7,154 | 6,330 | 8,993 |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | 189,694 | - | 4,025 | 132,282 | 7,154 | 6,470 | 9,008 |
| Total disbursements | 189,694 | - | 4,025 | 132,282 | 7,154 | 6,470 | 9,008 |
| Excess (deficiency) of receipts over disbursements | - | - | 292 | (3,728) | - | (140) | (15) |
| Cash and investments - ending | <u>\$ -</u> | <u>\$ 18,149</u> | <u>\$ 708</u> | <u>\$ 7,041</u> | <u>\$ -</u> | <u>\$ 385</u> | <u>\$ 760</u> |

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

| | Coroners Training & Con't Education | Interstate Compact - State Share | Mortgage Recording Fees - State Share | Sex And Violent Offender Admin - State | Child Restraint Violations Fines | Inheritance Tax | Education Plate Fees Agency |
|--|---|--|---|--|---|--------------------|--------------------------------------|
| Cash and investments - beginning | \$ 756 | \$ 63 | \$ 940 | \$ 2 | \$ 225 | \$ 573,476 | \$ 979 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | 1,038,402 | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - |
| Charges for services | 9,474 | - | 10,078 | 312 | - | - | 1,294 |
| Fines and forfeits | - | 875 | - | - | 1,625 | - | - |
| Other receipts | - | - | - | - | - | - | - |
| Total receipts | 9,474 | 875 | 10,078 | 312 | 1,625 | 1,038,402 | 1,294 |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | 9,264 | 813 | 10,413 | 313 | 1,650 | 1,560,506 | 1,238 |
| Total disbursements | 9,264 | 813 | 10,413 | 313 | 1,650 | 1,560,506 | 1,238 |
| Excess (deficiency) of receipts over disbursements | 210 | 62 | (335) | (1) | (25) | (522,104) | 56 |
| Cash and investments - ending | <u>\$ 966</u> | <u>\$ 125</u> | <u>\$ 605</u> | <u>\$ 1</u> | <u>\$ 200</u> | <u>\$ 51,372</u> | <u>\$ 1,035</u> |

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

| | Riverboat Revenue Sharing | Innkeepers Tax Collections | Judgments Due Law Enforcement | CAGIT Distribution | CEDIT Distribution | City/Town Ordinance Violations Fines | 93.563 Prosecutor PCA |
|--|---------------------------------|----------------------------------|--|-----------------------|-----------------------|---|-----------------------------|
| Cash and investments - beginning | \$ - | \$ 587,887 | \$ 14,365 | \$ - | \$ - | \$ 1,433 | \$ 1,676 |
| Receipts: | | | | | | | |
| Taxes | - | 1,234,077 | - | 13,462,947 | 4,498,113 | - | - |
| Licenses and permits | - | - | - | - | - | 8,440 | - |
| Intergovernmental | 454,922 | - | - | 4,487,649 | - | - | 622 |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | - | 2,000 | - | - | - | - |
| Total receipts | 454,922 | 1,234,077 | 2,000 | 17,950,596 | 4,498,113 | 8,440 | 622 |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | 1,567,598 | 13,774 | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | 454,922 | - | - | 17,947,291 | 4,498,113 | 9,338 | 2,120 |
| Total disbursements | 454,922 | 1,567,598 | 13,774 | 17,947,291 | 4,498,113 | 9,338 | 2,120 |
| Excess (deficiency) of receipts over disbursements | - | (333,521) | (11,774) | 3,305 | - | (898) | (1,498) |
| Cash and investments - ending | \$ - | \$ 254,366 | \$ 2,591 | \$ 3,305 | \$ - | \$ 535 | \$ 178 |

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

| | 93.563 ARRA Prosecutor IV-D Incentive | 93.563 ARRA Clerk IV-D Incentive | 93.563 Title IV-D Incentive | 93.563 Prosecutor IV-D Incentive-Post Oct '99 | 93.563 Clerk IV-D Incentive-Post Oct '99 | 93.069 Public Health Preparedness | Alcohol And Drug Services |
|--|---|--|--------------------------------------|---|--|--|------------------------------------|
| Cash and investments - beginning | \$ 56,597 | \$ 5,349 | \$ 98,342 | \$ 82,466 | \$ 128,940 | \$ 17,275 | \$ 6,212 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | 6,878 | - |
| Charges for services | - | - | 21,903 | 32,961 | 21,903 | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - | 192,070 |
| Total receipts | <u>-</u> | <u>-</u> | <u>21,903</u> | <u>32,961</u> | <u>21,903</u> | <u>6,878</u> | <u>192,070</u> |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | 40,708 | 15,694 | 10,185 | 160,381 |
| Supplies | - | - | - | - | - | 335 | 1,079 |
| Other services and charges | - | - | 14,450 | 4,663 | 2,490 | 403 | 6,433 |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | 320 |
| Other disbursements | - | 5,349 | - | - | - | - | - |
| Total disbursements | <u>-</u> | <u>5,349</u> | <u>14,450</u> | <u>45,371</u> | <u>18,184</u> | <u>10,923</u> | <u>168,213</u> |
| Excess (deficiency) of receipts over disbursements | <u>-</u> | <u>(5,349)</u> | <u>7,453</u> | <u>(12,410)</u> | <u>3,719</u> | <u>(4,045)</u> | <u>23,857</u> |
| Cash and investments - ending | <u>\$ 56,597</u> | <u>\$ -</u> | <u>\$ 105,795</u> | <u>\$ 70,056</u> | <u>\$ 132,659</u> | <u>\$ 13,230</u> | <u>\$ 30,069</u> |

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

| | Adult Probation Service | Martin Holder Maint | Comm Corrections Juvenile | Equitable Share Prosecutor | Drug Seizure | Comm Correction/ Project Income | 16.523 Juvenile Account |
|--|-------------------------------|---------------------------|---------------------------------|----------------------------------|-----------------|--|-------------------------------|
| Cash and investments - beginning | \$ 26,764 | \$ 205 | \$ 15,735 | \$ 2,332 | \$ 1,684 | \$ 34,169 | \$ (1,357) |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | 4,664 |
| Charges for services | - | - | 63,637 | - | - | 88,288 | - |
| Fines and forfeits | 382,420 | - | - | - | - | 430,294 | - |
| Other receipts | 60,018 | 1 | - | - | - | 9,719 | - |
| Total receipts | 442,438 | 1 | 63,637 | - | - | 528,301 | 4,664 |
| Disbursements: | | | | | | | |
| Personal services | 418,043 | - | 46,316 | - | - | 387,640 | - |
| Supplies | 3,000 | - | 245 | - | - | 31,368 | - |
| Other services and charges | 46,169 | - | 2,509 | - | - | 42,458 | 3,307 |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | 6,000 | - |
| Other disbursements | - | - | 12,437 | 838 | - | - | - |
| Total disbursements | 467,212 | - | 61,507 | 838 | - | 467,466 | 3,307 |
| Excess (deficiency) of receipts over disbursements | (24,774) | 1 | 2,130 | (838) | - | 60,835 | 1,357 |
| Cash and investments - ending | <u>\$ 1,990</u> | <u>\$ 206</u> | <u>\$ 17,865</u> | <u>\$ 1,494</u> | <u>\$ 1,684</u> | <u>\$ 95,004</u> | <u>\$ -</u> |

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

| | 16,593 ICJI Wrap Grant | County Treasurer | Jury Pay Supplement | Pretrial Diversion | Informal Adj/Juv Pr | McQueen Drain | Mary McQueen Drain |
|--|---------------------------------|---------------------|---------------------------|-----------------------|---------------------------|------------------|--------------------------|
| Cash and investments - beginning | \$ (36,694) | \$ 1,720,859 | \$ 15,705 | \$ (3,103) | \$ 3,903 | \$ 7,652 | \$ 202 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | 1,855 | 100 |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - |
| Charges for services | 147,697 | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | 1,948,689 | 10,000 | 93,421 | 10,000 | 4 | 1 |
| Total receipts | 147,697 | 1,948,689 | 10,000 | 93,421 | 10,000 | 1,859 | 101 |
| Disbursements: | | | | | | | |
| Personal services | 55,470 | - | - | 83,959 | 7,562 | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | 88,743 | - | 5,435 | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | - | 1,720,859 | - | - | - | 9,511 | - |
| Total disbursements | 144,213 | 1,720,859 | 5,435 | 83,959 | 7,562 | 9,511 | - |
| Excess (deficiency) of receipts over disbursements | 3,484 | 227,830 | 4,565 | 9,462 | 2,438 | (7,652) | 101 |
| Cash and investments - ending | <u>\$ (33,210)</u> | <u>\$ 1,948,689</u> | <u>\$ 20,270</u> | <u>\$ 6,359</u> | <u>\$ 6,341</u> | <u>\$ -</u> | <u>\$ 303</u> |

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

| | Strietelmeire- Wilson Construction | Strietelmeier- Wilson Maintenance | Joseph Anthony Drain | Edward Armuth Drain | Armuth-Schuder Maint 1 | Big Tough Drain | Hardin S Linke (Brush Cr) |
|--|--|---|----------------------------|---------------------------|------------------------------|-----------------------|---------------------------------|
| Cash and investments - beginning | \$ - | \$ - | \$ 32,579 | \$ 22,126 | \$ 8,218 | \$ 14,381 | \$ 76,983 |
| Receipts: | | | | | | | |
| Taxes | 13,654 | 164 | - | 4,361 | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | - | 119 | 81 | 28 | 47 | 294 |
| Total receipts | <u>13,654</u> | <u>164</u> | <u>119</u> | <u>4,442</u> | <u>28</u> | <u>47</u> | <u>294</u> |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | 13,654 | - | 1,014 | - | - | 2,168 | - |
| Total disbursements | <u>13,654</u> | <u>-</u> | <u>1,014</u> | <u>-</u> | <u>-</u> | <u>2,168</u> | <u>-</u> |
| Excess (deficiency) of receipts over disbursements | <u>-</u> | <u>164</u> | <u>(895)</u> | <u>4,442</u> | <u>28</u> | <u>(2,121)</u> | <u>294</u> |
| Cash and investments - ending | <u>\$ -</u> | <u>\$ 164</u> | <u>\$ 31,684</u> | <u>\$ 26,568</u> | <u>\$ 8,246</u> | <u>\$ 12,260</u> | <u>\$ 77,277</u> |

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

| | Clifford Maint Drain | Denois Creek Drain | Opossum Creek Drain | Chambers Drain | Driftwood Drain | Clarence Hall Drain | Hawcreek Drain |
|--|----------------------------|--------------------------|---------------------------|-------------------|--------------------|---------------------------|-------------------|
| Cash and investments - beginning | \$ 922 | \$ 55,766 | \$ 5,931 | \$ 3,553 | \$ 610 | \$ 5,992 | \$ 1 |
| Receipts: | | | | | | | |
| Taxes | 1,097 | 122,776 | 13,286 | 8,046 | 1,467 | 8,376 | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | 454 | 622 | 7 | 3,727 | 6,970 | 29 | - |
| Total receipts | <u>1,551</u> | <u>123,398</u> | <u>13,293</u> | <u>11,773</u> | <u>8,437</u> | <u>8,405</u> | <u>-</u> |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | 2,471 | 86,728 | 19,224 | 15,325 | 9,046 | - | 1 |
| Total disbursements | <u>2,471</u> | <u>86,728</u> | <u>19,224</u> | <u>15,325</u> | <u>9,046</u> | <u>-</u> | <u>1</u> |
| Excess (deficiency) of receipts over disbursements | <u>(920)</u> | <u>36,670</u> | <u>(5,931)</u> | <u>(3,552)</u> | <u>(609)</u> | <u>8,405</u> | <u>(1)</u> |
| Cash and investments - ending | <u>\$ 2</u> | <u>\$ 92,436</u> | <u>\$ -</u> | <u>\$ 1</u> | <u>\$ 1</u> | <u>\$ 14,397</u> | <u>\$ -</u> |

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

| | Henry Loesch Drain | Henry Loesch Recons | Charles Ross Drain | Sloan Branch Drain | Ellen Stobo Drain | Tellman Maint Drain | Walesboro Maint Drain |
|--|--------------------------|---------------------------|--------------------------|--------------------------|-------------------------|---------------------------|-----------------------------|
| Cash and investments - beginning | \$ 2,088 | \$ 584 | \$ 3,027 | \$ 4,809 | \$ 508 | \$ 1,480 | \$ 23,395 |
| Receipts: | | | | | | | |
| Taxes | 4,931 | 12 | - | - | - | 3,879 | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | 342 | - | 10 | 14 | 2 | 478 | 81 |
| Total receipts | <u>5,273</u> | <u>12</u> | <u>10</u> | <u>14</u> | <u>2</u> | <u>4,357</u> | <u>81</u> |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | 7,360 | 597 | - | 1,760 | - | 2,428 | - |
| Total disbursements | <u>7,360</u> | <u>597</u> | <u>-</u> | <u>1,760</u> | <u>-</u> | <u>2,428</u> | <u>-</u> |
| Excess (deficiency) of receipts over disbursements | <u>(2,087)</u> | <u>(585)</u> | <u>10</u> | <u>(1,746)</u> | <u>2</u> | <u>1,929</u> | <u>81</u> |
| Cash and investments - ending | <u>\$ 1</u> | <u>\$ (1)</u> | <u>\$ 3,037</u> | <u>\$ 3,063</u> | <u>\$ 510</u> | <u>\$ 3,409</u> | <u>\$ 23,476</u> |

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

| | Little Tough Maint | East Clifford Drain | Clifty Farms Maint | East Clifford Drain | 10.557 WIC Fund | 16.588 Stop Violence | Edith Ross Memorial |
|--|--------------------------|---------------------------|--------------------------|---------------------------|-----------------------|----------------------------|---------------------------|
| Cash and investments - beginning | \$ 10,993 | \$ 388 | \$ 5,004 | \$ 3,624 | \$ - | \$ (17,581) | \$ 8,554 |
| Receipts: | | | | | | | |
| Taxes | 2,138 | 1,713 | - | 597 | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | 258,034 | - | - |
| Charges for services | - | - | - | - | - | 36,135 | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | 39 | 1 | 17 | 1,548 | 52,114 | - | 30 |
| Total receipts | <u>2,177</u> | <u>1,714</u> | <u>17</u> | <u>2,145</u> | <u>310,148</u> | <u>36,135</u> | <u>30</u> |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | 223,160 | 25,790 | - |
| Supplies | - | - | - | - | 6,641 | - | - |
| Other services and charges | - | - | - | - | 10,185 | 2,110 | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | 995 | - | - |
| Other disbursements | 639 | 2,101 | - | - | - | - | - |
| Total disbursements | <u>639</u> | <u>2,101</u> | <u>-</u> | <u>-</u> | <u>240,981</u> | <u>27,900</u> | <u>-</u> |
| Excess (deficiency) of receipts over disbursements | <u>1,538</u> | <u>(387)</u> | <u>17</u> | <u>2,145</u> | <u>69,167</u> | <u>8,235</u> | <u>30</u> |
| Cash and investments - ending | <u>\$ 12,531</u> | <u>\$ 1</u> | <u>\$ 5,021</u> | <u>\$ 5,769</u> | <u>\$ 69,167</u> | <u>\$ (9,346)</u> | <u>\$ 8,584</u> |

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

| | 93.041 Adult Protective Services | Real Property Endorsement | Telecomm Non-Revert | CDBG Driftwood | 2007 LETPP | 97.073 C44P-3-340B | 97.073 C449-3-339B |
|--|---|---------------------------------|------------------------|-------------------|---------------|-----------------------|-----------------------|
| Cash and investments - beginning | \$ (18,847) | \$ 31,389 | \$ 652,371 | \$ - | \$ 894 | \$ - | \$ - |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | 8,202 | 2,109 |
| Charges for services | 102,943 | 15,740 | - | 15,000 | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | 2,400 | - | 127,354 | - | - | - | - |
| Total receipts | 105,343 | 15,740 | 127,354 | 15,000 | - | 8,202 | 2,109 |
| Disbursements: | | | | | | | |
| Personal services | 111,351 | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | 6,361 | - | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | 18,034 | - | - | - | - |
| Other disbursements | - | 17,158 | - | 15,000 | - | 12,384 | 21,067 |
| Total disbursements | 117,712 | 17,158 | 18,034 | 15,000 | - | 12,384 | 21,067 |
| Excess (deficiency) of receipts over disbursements | (12,369) | (1,418) | 109,320 | - | - | (4,182) | (18,958) |
| Cash and investments - ending | <u>\$ (31,216)</u> | <u>\$ 29,971</u> | <u>\$ 761,691</u> | <u>\$ -</u> | <u>\$ 894</u> | <u>\$ (4,182)</u> | <u>\$ (18,958)</u> |

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

| | 97.067 C44P-2-268A | 97.042 C44P-3-119B | 97.073 C44P-3-200B | 97.073 C44P-3-376B | Sheriff Non-Reverting | Erosion And Sediment | Commissioners Certificate Sale |
|--|-----------------------|-----------------------|-----------------------|-----------------------|--------------------------|----------------------------|--------------------------------------|
| Cash and investments - beginning | \$ 9,075 | \$ - | \$ - | \$ - | \$ 5,000 | \$ 1,180 | \$ 9,790 |
| Receipts: | | | | | | | |
| Taxes | - | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - | - |
| Intergovernmental | 15,498 | 3,781 | 5,918 | 20,061 | - | - | - |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | 800 | 500 | 9,668 |
| Total receipts | 15,498 | 3,781 | 5,918 | 20,061 | 800 | 500 | 9,668 |
| Disbursements: | | | | | | | |
| Personal services | - | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | 400 | - |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - |
| Other disbursements | 24,572 | 3,781 | 5,918 | 20,610 | 2,079 | - | 13,327 |
| Total disbursements | 24,572 | 3,781 | 5,918 | 20,610 | 2,079 | 400 | 13,327 |
| Excess (deficiency) of receipts over disbursements | (9,074) | - | - | (549) | (1,279) | 100 | (3,659) |
| Cash and investments - ending | <u>\$ 1</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (549)</u> | <u>\$ 3,721</u> | <u>\$ 1,280</u> | <u>\$ 6,131</u> |

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

| | 93,586 Court Improvement Grant | 14,228 CDBG PI-11-0 | Clerk Of The Circuit Court | Dunn & Associates Insurance | County Sheriff | Totals |
|--|---|---------------------------|-------------------------------|--------------------------------------|-------------------|----------------------|
| Cash and investments - beginning | \$ 5,776 | \$ 3,240 | \$ 1,392,774 | \$ 413,489 | \$ - | \$ 27,522,276 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | 142,475,524 |
| Licenses and permits | - | - | - | - | - | 388,634 |
| Intergovernmental | - | - | - | - | - | 10,945,465 |
| Charges for services | 14,600 | 29,160 | - | - | - | 7,064,747 |
| Fines and forfeits | - | - | - | - | - | 1,854,297 |
| Other receipts | - | - | 9,630,575 | 5,882,268 | 2,011,712 | 53,433,903 |
| Total receipts | <u>14,600</u> | <u>29,160</u> | <u>9,630,575</u> | <u>5,882,268</u> | <u>2,011,712</u> | <u>216,162,570</u> |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | 22,031,091 |
| Supplies | - | - | - | - | - | 1,659,175 |
| Other services and charges | 8,437 | - | - | - | - | 8,343,320 |
| Debt service - principal and interest | - | - | - | - | - | 1,993,000 |
| Capital outlay | - | - | - | - | - | 4,554,640 |
| Other disbursements | - | 32,400 | 9,929,770 | 6,218,581 | 2,011,712 | 179,461,788 |
| Total disbursements | <u>8,437</u> | <u>32,400</u> | <u>9,929,770</u> | <u>6,218,581</u> | <u>2,011,712</u> | <u>218,043,014</u> |
| Excess (deficiency) of receipts over disbursements | <u>6,163</u> | <u>(3,240)</u> | <u>(299,195)</u> | <u>(336,313)</u> | <u>-</u> | <u>(1,880,444)</u> |
| Cash and investments - ending | <u>\$ 11,939</u> | <u>\$ -</u> | <u>\$ 1,093,579</u> | <u>\$ 77,176</u> | <u>\$ -</u> | <u>\$ 25,641,832</u> |

BARTHOLOMEW COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2013

| Type | Description of Debt Purpose | Ending Principal Balance | Principal and Interest Due Within One Year |
|---|--------------------------------|--------------------------------|---|
| Governmental activities: Capital Lease | Jail addition and renovation | <u>\$ 19,985,000</u> | <u>\$ 1,988,963</u> |

BARTHOLOMEW COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2013

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 | \$ 3,984,003 |
| Infrastructure | 163,882,631 |
| Buildings | 48,728,278 |
| Machinery, equipment, and vehicles | 11,598,631 |
| Total capital assets | \$ 228,193,543 |

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



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, 2013. 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, 2013.

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

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 2013-002 and 2013-003. Our opinion on each major federal program is not modified with respect to these matters.

The County's response to the noncompliance findings identified in our audit is described in the accompanying 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 the 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 types 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.

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

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. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2013-002 and 2013-003 to be material weaknesses.

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying 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.


Paul D. Joyce, CPA
State Examiner

August 14, 2014

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTE

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

BARTHOLOMEW COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2013

| 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 Calendar 2013 | Indiana Department of Education | 10.553 | 2013 | \$ 9,599 |
| National School Lunch Program Calendar 2013 | Indiana Department of Education | 10.555 | 2013 | <u>14,409</u> |
| Total - Child Nutrition Cluster | | | | <u>24,008</u> |
| Special Supplemental Nutrition Program for Women, Infants, and Children Fiscal Year 2013 Basic Grant Fiscal Year 2013 Peer Counselor Grant | Indiana State Department of Health | 10.557 | WIC 102-2 WPCG 102-1 | 248,612 <u>9,423</u> |
| Total - Special Supplemental Nutrition Program for Women, Infants, and Children | | | | <u>258,035</u> |
| Total - Department of Agriculture | | | | <u>282,043</u> |
| <u>Department of Housing and Urban Development</u> | | | | |
| CDBG - State-Administered CDBG Cluster | | | | |
| Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii CDBG Driftwood CDBG PL-11-017 | Indiana Office of Community and Rural Affairs | 14.228 | CF-12-107 EDS#A192-12-PL-11-01 | 15,000 <u>29,160</u> |
| Total - CDBG - State-Administered CDBG Cluster | | | | <u>44,160</u> |
| Total - Department of Housing and Urban Development | | | | <u>44,160</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 ICJI WRAP | Indiana Criminal Justice Institute | 16.803 | EDS# D3-13-7963 | <u>147,698</u> |
| Total - JAG Program Cluster | | | | <u>147,698</u> |
| Juvenile Accountability Block Grants JABG FUND | Indiana Criminal Justice Institute | 16.523 | 2010-JB-FX-0086 | <u>4,664</u> |
| Crime Victim Assistance Victim Assistance | Indiana Criminal Justice Institute | 16.575 | 2012-VA-GX-0017 | <u>30,294</u> |
| Violence Against Women Formula Grants STOP | Indiana Criminal Justice Institute | 16.588 | 13ST1912 | <u>36,135</u> |
| Total - Department of Justice | | | | <u>218,791</u> |

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

BARTHOLOMEW COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2013
(Continued)

| 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 Transportation</u> | | | | |
| Highway Planning and Construction Cluster | | | | |
| Highway Planning and Construction | Indiana Department of Transportation | 20.205 | | |
| 600 N Phase II Construction Observation | | | DES # 0501062 | 47,856 |
| Bridge Inspection | | | DES # 1000011 | 53,284 |
| Total - Department of Transportation | | | | <u>101,140</u> |
| <u>Department of Health and Human Services</u> | | | | |
| Public Health Emergency Preparedness | Indiana State Department of Health | 93.069 | | |
| Public Health Preparedness | | | EDS#A70-4-0532196 | 6,878 |
| Child Support Enforcement | Indiana Department of Child Services | 93.563 | | |
| Clerk Expenditures | | | 2013 | 51,084 |
| Prosecutor Expenditures | | | 2013 | 259,955 |
| Court Expenditures | | | 2013 | 37,196 |
| Prosecutor Collection Incentives | | | 2013 | 45,371 |
| Clerk Collection Incentives | | | 2013 | 18,184 |
| County Collection Incentives | | | 2013 | 14,450 |
| Indirect Costs | | | 2013 | 104,477 |
| Total - Child Support Enforcement | | | | <u>530,717</u> |
| State Court Improvement Program | Indiana Supreme Court | 93.586 | | |
| CIP | | | 2013 | 8,437 |
| Total - Department of Health and Human Services | | | | <u>546,032</u> |
| <u>Department of Homeland Security</u> | | | | |
| Emergency Management Performance Grants | Indiana Department of Homeland Security | 97.042 | | |
| OEP/Emergency Management | | | C44P-1-291A | 34,051 |
| State Homeland Security Program (SHSP) | Indiana Department of Homeland Security | 97.073 | | |
| C44P-3-119B | | | EDS#449-3-119B | 3,781 |
| C449-3-200B | | | EDS#449-3-200B | 5,918 |
| C44P-2-268A | | | EDS#44P-2-268A | 15,498 |
| C449-3-339B | | | EDS#44P-3-339B | 2,109 |
| C449P-3-376B | | | EDS#44P-3-376B | 20,061 |
| C449-3-340B | | | EDS#C449-3-340B | 8,202 |
| Total - State Homeland Security Program (SHSP) | | | | <u>55,569</u> |
| Total - Department of Homeland Security | | | | <u>89,620</u> |
| Total federal awards expended | | | | <u>\$ 1,281,786</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 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; Unmodified 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? | yes |
| Significant deficiencies identified? | none reported |
| Type of auditor's report issued on compliance for major programs: | Unmodified |
| 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 Women, Infants, and Children |
| 93.563 | Child Support Enforcement |

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

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

Section II - Financial Statement Findings

FINDING 2013-001 - INTERNAL CONTROLS 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: (a) the schedule did not include expenditures from the Highway Planning and Construction Cluster in the amount of \$101,140; (b) the Child Nutrition Cluster was understated by \$6,308; (c) the Special Supplemental Nutrition Program for Women, Infants, and Children was overstated by \$52,113; (d) the JAG Program Cluster was overstated by \$2,801; (e) the Child Support Enforcement was overstated by \$77,802; (f) the State Court Improvement Program was overstated by \$8,437; (g) the State Homeland Security Program (SHSP) was overstated by \$37,793; and (h) a State grant of \$105,343 was included. 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 County Auditors of Indiana, Chapter 14)

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:

"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.

BARTHOLOMEW COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to subrecipients from each Federal program.
- (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 2013-002 - CASH MANAGEMENT AND REPORTING

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): Contract WIC 102-2 and
Contract WPCG 102-1

Pass-Through Entity: Indiana State Department of Health

Management of the County has not established an effective internal control system, including segregation of duties, over the compliance requirements relating to cash management and reporting. The failure to establish an effective internal control system places the County at risk of noncompliance with the grant agreement and the compliance requirements.

The County was required to report expenditures on a monthly basis. These reimbursement requests were prepared by one employee in the health department with no documentation that review of those reports was performed by anyone else.

As part of the grant agreement between the County and the Indiana State Department of Health, the County is required to submit monthly reports to the Indiana State Department of Health. However, the County failed to file ten out of twenty-two monthly reports on a timely basis. The County has not established any controls or procedures for filing the required reports in a timely manner.

The 2012/2013 Health Department Agreement Amendment No. 1 between the Indiana State 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."

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 failure to establish internal controls could enable material noncompliance to go undetected. Noncompliance with the grant agreement or the cash management and reporting compliance requirements could result in the loss of federal funds to the County.

We recommended that the County establish controls, including segregation of duties, to ensure that cash management and reporting requirements that have a direct and material effect to the program are complied with.

BARTHOLOMEW COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FINDING 2013-003 - 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): Contract WIC 102-2 and
Contract WPCG 102-1

Pass-Through Entity: Indiana State Department of Health

Management of the County has not established an effective internal control system over compliance requirements relating to allowable costs/cost principles. The failure to establish an effective internal control system places the County at risk of noncompliance with the grant agreement and the compliance requirements.

The County was required to maintain time and effort reports on all full and part time employees paid from the grant. There were no time and effort reports completed for the audit period. The County WIC Office was not aware of any report required by the State agency that would have fulfilled the compliance requirement.

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 costs/cost principles requirements that have a direct and material effect to the program could result in the loss of federal funds to the County.

We recommended that the County establish controls to ensure allowable costs/cost principle requirements are complied with.

AUDITEE PREPARED DOCUMENTS

The subsequent documents were provided by management of the County. The documents are presented as intended by the County.



July 30, 2014

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

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

Original SBA Audit Report Number: B42295
Fiscal Year 2012
Auditee Contact Person Barbara J Hackman
Title of Contact Person Auditor
Phone Number 812-379-5320

Status of Finding:

The County adopted Resolution – 2013-4 on June 3, 2013 implementing a Grant Policy and Procedure Guideline. All Departments are required to fill out Grant requests that then go before the County Commissioner's. The Departments specify whether this is a State or Federal Grant and all necessary information that is needed to comply with all regulations required. The specific Grant information and forms are then filed in the Auditor's Office for record keeping.

FINDING 2012-2 - INTERNAL CONTROLS/REPORTING

Original SBA Audit Report Number: B42295
Fiscal Year 2012
Auditee Contact Person Barbara J Hackman
Title of Contact Person Auditor
Phone Number 812-379-5320

Status of Finding:

This finding was in regards to our WIC Grant. The Health Department who oversees this Grant has separated it into its own Fund. This has improved the tracking of expenditures, receipts and reporting of such to meet the required deadlines.

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

Original SBA Audit Report Number: B42295
Fiscal Year 2012
Auditee Contact Person Barbara J Hackman
Title of Contact Person Auditor
Phone Number 812-379-5320

Status of Finding:

The Nursing Assistant Director of the Health Department was made aware of the omissions of the Semi-Annual Certifications of Salaries and Wages needed for the Federal WIC Grant. Also, with the implementation of the County's Grant Policy and Procedure Guideline adopted June 3, 2013 this should make the Departments more aware of the necessary procedures for these Grants.

Signed Barbara J Hackman
Title Baitholomew County Auditor
Date July 30, 2014



TO: State Board of Accounts
FROM: Barbara J Hackman, Bartholomew County Auditor
REF: 2013 Audit Findings and Corrective Action Plans

FINDING 2013-001 - INTERNAL CONTROLS OVER PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Contact Person: Barbara J Hackman
Contact Number: 812-379-1510
Anticipated Completion Date: N/A

CORRECTIVE ACTION PLAN

- a) We are now aware that this is Federal Grant and will put proper controls into place to ensure proper financial reporting.
- b,c) The Supplemental Nutrition Program for Women, Infants and Children for which this finding addresses was taken over by a Private Corporation on April 1, 2014. The County Health Department no longer has the contract for this Federal WIC Grant.
- d,e,g,h) This finding addresses reimbursable Grants that we will put proper controls into place to ensure accurate financial reporting.
- f) We will appropriate the necessary monies within this fund to ensure accurate financial reporting in the future.

FINDING 2013-002 – CASH MANAGEMENT AND REPORTING

Contact Person: Barbara J Hackman
Contact Number: 812-379-1510
Anticipated Completion Date: N/A

CORRECTIVE ACTION PLAN

The Supplemental Nutrition Program for Women, Infants and Children for which this finding addresses was taken over by a Private Corporation on April 1, 2014. The County Health Department no longer has the contract for this Federal WIC Grant.

FINDING 2013-003 - ALLOWABLE COSTS/COST PRINCIPLES

Contact Person: Barbara J Hackman
Contact Number: 812-379-1510
Anticipated Completion Date: N/A

CORRECTIVE ACTION PLAN

The Supplemental Nutrition Program for Women, Infants and Children for which this finding addresses was taken over by a Private Corporation on April 1, 2014.
The County Health Department no longer has the contract for this Federal WIC Grant.

Signed Barbara J. Hackman

Titled Auditor

Date August 6, 2014

OTHER REPORT

In addition to this report, a Supplemental Compliance Report has been issued for the County. That report can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.