

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

EXAMINATION REPORT

OF

MARTIN COUNTY

MARTIN COUNTY, INDIANA

January 1, 2010 to December 31, 2010



FILED

10/19/2011

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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Nancy J. Steiner	01-01-09 to 12-31-12
Treasurer	Diana Schutte	01-01-09 to 12-31-12
Clerk	Julie Fithian	01-01-08 to 12-31-11
Sheriff	Anthony J. Dant Robert F. Street	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Recorder	Gerald R. Montgomery	01-01-09 to 12-31-12
President of the Board of County Commissioners	Paul R. George	01-01-09 to 12-31-11
President of the County Council	C. Richard Summers	01-01-09 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF MARTIN COUNTY, INDIANA

We have examined the financial statement of Martin County (County), for the period of January 1, 2010 to December 31, 2010. The County's management is responsible for the financial statement. Our responsibility is to express an opinion based on our examination.

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

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

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, 2010, on the basis of accounting described in Note 1.

Included in the financial statement are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16) and enhanced wireless emergency telephone fees (IC 36-8-16.5). In accordance with Indiana Code 36-8-16-14 and Indiana Code 36-8-16.5-41 these fees have been subject to an annual examination performed by the State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statement.

The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Capital Assets, and Schedule of Long-Term Debt, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the examination procedures applied to the financial statement and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the County's management and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

August 16, 2011

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FINANCIAL STATEMENT

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

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
General Fund	\$ (197,314)	\$ 3,852,041	\$ 3,299,722	\$ 355,005
St General Fund	-	-	-	-
Delinquent Tax - State Share	-	387	387	-
Tif Wg Tech Park	-	377	377	-
Ptaboa	-	-	-	-
Monies On Deposit	-	-	-	-
Public Health Base Grant	-	-	384	(384)
Immunization Grant	-	-	2,902	(2,902)
Property Tax	-	-	-	-
Local Road And Street	110,857	101,350	99,748	112,459
Accident Report	3,106	155	-	3,261
Firearm	18,293	6,020	1,670	22,643
Health	59,385	48,627	44,823	63,189
Fire Truck Grant	9	-	-	9
Community Dev Block Grant	-	33,040	28,080	4,960
Clerk Perpetuation	6,899	3,083	4,760	5,222
Family Court Project	25,352	-	8,103	17,249
Emergency Telephone System	317,077	92,938	93,221	316,794
Service Charge Fee	7,842	2,553	9,635	760
County Drug Free	29,474	9,040	12,380	26,134
Upper Boggs Creek	8,209	1,133	-	9,342
Hospital Care/Indigent	-	-	-	-
Highway	422,502	1,253,556	1,021,369	654,689
Reassessment	625,734	124,040	120,630	629,144
Pros-Iv-D	8,631	-	-	8,631
Probation User	76,900	31,315	51,716	56,499
Recorders Records Perpetuation	23,945	13,162	10,774	26,333
Family And Children	-	-	-	-
Health Maintenance	3,600	20,000	20,000	3,600
Community Corrections #18	25,725	44,872	69,727	870
Solid Waste #58	-	207,384	207,384	-
Plat Book	18,284	1,516	-	19,800
Supp Public Defender	17,566	13,390	20,515	10,441
Clerk-Iv-D	8,561	4,646	4,000	9,207
Corner Perpetuation	425	2,855	2,429	851
Jury Fees	14,348	2,089	-	16,437
Bio-Terrorism Grant	2,098	-	-	2,098
Homeland Security	-	-	-	-
Ctp-2	1,906	4,125	6,024	7
Ctp-1	-	2,131	-	2,131
Phc-2006	(23)	-	(23)	-
Pandemic Assessment	1,482	-	-	1,482
Victim Assistance 05Va093	(1,890)	12,490	2,303	8,297
Arson	297	-	-	297
Non-Reverting Voting	70,925	-	17,100	53,825
Reassessment 1999	(61)	-	(61)	-
Rainy Day Fund	252,547	277,256	43,187	486,616
County Sales Disclosure Fees	6,936	1,280	-	8,216
Co Law Enforcement/Sheriff	591	2,200	2,197	594
Excise-State Welfare	-	517,073	517,073	-
Riverboat Wagering Tax Revenue	15,089	64,889	77,297	2,681
Medical Assistance To Wards	-	-	-	-
Children/Sp Health Care Needs	-	-	-	-
Project Income - Grant 2	68,563	27,442	33,513	62,492
County Corrections	23,202	7,557	-	30,759
Build Indiana Fund	-	-	-	-
Community Corrections	-	57,693	48,060	9,633
Gal/Casa	2,024	-	-	2,024
Surplus Dog	-	-	-	-
Levy Excess	-	5,985	-	5,985
Middleway House Grant	-	-	-	-
Tobacco Grand-Lhd	3,285	26,641	26,641	3,285
Emergency Operation Plan Grant	-	-	-	-

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

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

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Hoosier Safety Program	160	-	-	160
County Museum Planning Grant	-	-	-	-
Mosquito Control	-	-	-	-
Mitchelltree Fire Truck Grant	-	-	-	-
Va (3 Months)	2,073	-	-	2,073
I-69 Planning Grant	-	-	-	-
Coroner Education	378	330	678	30
County Law Enforcement	4,216	-	1,500	2,716
Operation Pullover	(192)	1,112	920	-
Cprt-Child Psych Res Treat	-	-	-	-
Alternative Dispute Resolution Fee	4,600	1,374	-	5,974
Wireless Emergency Phone Syste	63,792	61,067	17,784	107,075
Prosecutor Iv-D	18,159	8,442	3,496	23,105
Probation Adult Administration	42,542	6,068	-	48,610
Prob Juvenile Administration	3,435	150	-	3,585
Probation User Juvenile	9,504	1,370	184	10,690
Westgate Capital Fund	66,154	106,615	79,406	93,363
Sheriff Pension Trust - Sat	1,093,575	306,506	111,257	1,288,824
Drug Buy Money - Sat	336	-	330	6
Reassessment 2015	-	-	-	-
Project Income Grant 1	-	17,625	28,629	(11,004)
Reassessment 2010	-	-	-	-
Levy Excess - Welfare	6,685	1,167	-	7,852
Local Emergency Planning	13,129	-	-	13,129
State Grant #6 Phc-07	(401)	9,016	8,515	100
State Grant 7 Emergency Mgt Per	-	-	-	-
State Grant 10 Psic Radio Award	-	-	-	-
State Grant 20 Firestation	8,000	311,080	318,498	582
State Grant 21 Iedc Reg Partnership	11,698	-	-	11,698
County User-Prosecutor	73,317	45,503	71,327	47,493
Ptrc/Hsc Reconciliation	-	13,894	13,894	-
Court Reform Grant	21,000	-	21,000	-
H1N1	(5,310)	1,000	13,653	(17,963)
City And Town Taxes	-	916,559	916,559	-
Brownfield Grant	-	-	-	-
Sheriffs Grants	-	-	-	-
Final Excise Tax Cut Due State	-	476	476	-
Hava Grant	-	6,663	6,653	10
Final Hea1001-07' 08' Ptrc/Hsc	-	26,117	26,117	-
Wg Principal And Interest	59,757	69,619	44,954	84,422
Security Center	167,909	-	167,909	-
Cumulative Sinking	396	27,072	13,715	13,753
Cumulative Capital Development	123,071	91,135	95,615	118,591
Cumulative Bridge	310,498	198,154	168,064	340,588
Co Economic Dev Income Tax	155,158	276,910	170,053	262,015
Cumulative Voting System	36,613	-	18,000	18,613
Economic Dev Income Tax	-	388,900	388,900	-
Federal Withholding	-	-	-	-
Public Health Coordinator	-	-	-	-
Mc Home Rehab Project	-	-	-	-
Sheriff Pension	-	-	-	-
City And Town Court Cost	351	3,455	1,897	1,909
Congressional School Interest	3,880	-	547	3,333
Surplus Tax Sale	95,878	30,656	94,631	31,903
Tax Sale Redemption	8,178	19,671	27,613	236
Surplus Tax	5,012	6,021	6,960	4,073
State Fair Board	-	-	-	-
Fines And Forfeitures	335	600	495	440
State Disclosure Fees	800	1,280	1,990	90
State Forestry	-	-	-	-
County Id Ss Protection	13,533	3,290	-	16,823
Medical Co-Payments	10,524	4,669	4,416	10,777
Infraction Judgement	13,520	17,198	29,932	786

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

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

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Gross Tax On Real Estate	-	-	-	-
Inheritance Tax	47,058	235,654	282,712	-
Family Violence	-	-	-	-
Ptrc And Hsc	-	-	-	-
Payroll	35,133	773,963	766,875	42,221
Perf	-	-	-	-
Health Insurance Non Reverting	967	1,939	1,884	1,022
Special Death Benefits	501	665	1,106	60
Forest Restoration	436	4,359	3,821	974
Education Plate	56	319	375	-
Financial Institution Tax	-	22,138	22,138	-
Mortgage Fee Fund	781	910	1,581	110
Child Restraint System Fees	200	525	725	-
Interstate Compact Fee	-	-	-	-
Cvet	-	85,313	85,313	-
Welfare Trust	-	-	-	-
Homestead Credit Rebate O7	19	-	-	19
County Option Income Tax	-	-	-	-
Twp, School, Library Taxes	-	4,399,564	4,399,564	-
Hea 1001-2008 State Hsc	2,808	53,928	55,605	1,131
County Option Income Tax	-	1,551,863	1,551,863	-
Loogootee Judgement Fee Fund	2,520	1,050	-	3,570
Loogootee Deferral Fund	2,448	918	-	3,366
State Withholding	5	(5)	-	-
Social Security	-	-	-	-
Colonial Life Insurance Optional	-	-	-	-
American Family Life Optional	-	-	-	-
Capital American	-	-	-	-
Indiana Deferred Comp	-	-	-	-
Hoosier Dental	-	-	-	-
Congressional School - Investment	14,386	-	1,429	12,957
Clerk Of The Circuit Court - Sat	455,797	975,984	1,078,028	353,753
County Recorder - Sat	3,803	42,847	42,859	3,791
County Sheriff - Sat	-	189,640	189,640	-
County Prosecutor - Sat	31	33,864	33,865	30
County Probation - Sat	2,681	39,054	38,902	2,833
Sheriff's Commissary - Sat	25,307	43,262	63,718	4,851
Sheriff's Inmate Trust - Sat	2,336	52,300	51,830	2,806
Community Corrections - Sat	4,007	43,611	45,067	2,551
County Treasurer - Sat	1,915,378	6,808,718	8,607,710	116,386
Totals	<u>\$ 7,041,302</u>	<u>\$ 25,219,478</u>	<u>\$ 26,111,224</u>	<u>\$ 6,149,556</u>

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

MARTIN COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides some or all of the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

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

B. Basis of Accounting

The financial statements are reported on a regulatory basis of accounting prescribed by the State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statements. The aggregate receipts may include, but are not limited to, the following sources:

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

Licenses and permits which include amounts received from businesses, occupations, or non-businesses that must be licensed before doing business within the government's jurisdiction or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include: peddler licenses, dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

MARTIN 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).

Utility fees which are comprised mostly of charges for current services.

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 statements. The aggregate disbursements may include, but are not limited to, 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.

MARTIN 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.

Utility operating expenses which include all outflows for operating the utilities.

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.

MARTIN 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 statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks. These risks may also be mitigated by the County by recording as a disbursement and replacement items purchased.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 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.

PERF administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

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

MARTIN 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 PERF.

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

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SUPPLEMENTARY INFORMATION – UNAUDITED

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

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

	General Fund	St General Fund	Delinquent Tax - State Share	Tif Wg Tech Park	Ptaboa	Monies On Deposit
Cash and investments - beginning	\$ (197,314)	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	2,853,228	-	387	377	-	-
Intergovernmental	282,942	-	-	-	-	-
Charges for services	20,753	-	-	-	-	-
Fines and forfeits	348,368	-	-	-	-	-
Other receipts	<u>346,750</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total receipts	<u>3,852,041</u>	<u>-</u>	<u>387</u>	<u>377</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	2,159,603	-	-	-	-	-
Supplies	83,886	-	-	-	-	-
Other services and charges	932,697	-	-	-	-	-
Capital outlay	26,604	-	-	-	-	-
Other disbursements	<u>96,932</u>	<u>-</u>	<u>387</u>	<u>377</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>3,299,722</u>	<u>-</u>	<u>387</u>	<u>377</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>552,319</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 355,005</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Public Health Base Grant	Immunization Grant	Property Tax	Local Road And Street	Accident Report	Firearm
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 110,857	\$ 3,106	\$ 18,293
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	100,677	-	-
Charges for services	-	-	-	-	155	-
Fines and forfeits	-	-	-	-	-	6,020
Other receipts	-	-	-	673	-	-
Total receipts	-	-	-	101,350	155	6,020
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	20,250	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	79,498	-	-
Other disbursements	384	2,902	-	-	-	1,670
Total disbursements	384	2,902	-	99,748	-	1,670
Excess (deficiency) of receipts over disbursements	(384)	(2,902)	-	1,602	155	4,350
Cash and investments - ending	\$ (384)	\$ (2,902)	\$ -	\$ 112,459	\$ 3,261	\$ 22,643

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

	Health	Fire Truck Grant	Community Dev Block Grant	Clerk Perpetuation	Family Court Project	Emergency Telephone System
Cash and investments - beginning	\$ 59,385	\$ 9	\$ -	\$ 6,899	\$ 25,352	\$ 317,077
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	48,627	-	33,040	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	3,083	-	92,938
Other receipts	-	-	-	-	-	-
Total receipts	<u>48,627</u>	<u>-</u>	<u>33,040</u>	<u>3,083</u>	<u>-</u>	<u>92,938</u>
Disbursements:						
Personal services	10,326	-	-	-	-	59,318
Supplies	-	-	-	-	-	-
Other services and charges	34,497	-	-	-	-	33,438
Capital outlay	-	-	-	4,760	-	465
Other disbursements	-	-	28,080	-	8,103	-
Total disbursements	<u>44,823</u>	<u>-</u>	<u>28,080</u>	<u>4,760</u>	<u>8,103</u>	<u>93,221</u>
Excess (deficiency) of receipts over disbursements	<u>3,804</u>	<u>-</u>	<u>4,960</u>	<u>(1,677)</u>	<u>(8,103)</u>	<u>(283)</u>
Cash and investments - ending	<u>\$ 63,189</u>	<u>\$ 9</u>	<u>\$ 4,960</u>	<u>\$ 5,222</u>	<u>\$ 17,249</u>	<u>\$ 316,794</u>

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

	Service Charge Fee	County Drug Free	Upper Boggs Creek	Hospital Care/Indigent	Highway	Reassessment
Cash and investments - beginning	\$ 7,842	\$ 29,474	\$ 8,209	\$ -	\$ 422,502	\$ 625,734
Receipts:						
Taxes	-	-	-	-	-	107,860
Intergovernmental	-	-	-	-	941,561	15,025
Charges for services	2,553	-	1,133	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	9,040	-	-	311,995	1,155
Total receipts	<u>2,553</u>	<u>9,040</u>	<u>1,133</u>	<u>-</u>	<u>1,253,556</u>	<u>124,040</u>
Disbursements:						
Personal services	-	2,880	-	-	580,252	1,589
Supplies	-	-	-	-	338,557	-
Other services and charges	9,635	9,500	-	-	98,418	119,041
Capital outlay	-	-	-	-	142	-
Other disbursements	-	-	-	-	4,000	-
Total disbursements	<u>9,635</u>	<u>12,380</u>	<u>-</u>	<u>-</u>	<u>1,021,369</u>	<u>120,630</u>
Excess (deficiency) of receipts over disbursements	<u>(7,082)</u>	<u>(3,340)</u>	<u>1,133</u>	<u>-</u>	<u>232,187</u>	<u>3,410</u>
Cash and investments - ending	<u>\$ 760</u>	<u>\$ 26,134</u>	<u>\$ 9,342</u>	<u>\$ -</u>	<u>\$ 654,689</u>	<u>\$ 629,144</u>

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

	Pros-Iv-D	Probation User	Recorders Records Perpetuation	Family And Children	Health Maintenance	Community Corrections #18
Cash and investments - beginning	\$ 8,631	\$ 76,900	\$ 23,945	\$ -	\$ 3,600	\$ 25,725
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	20,000	44,872
Charges for services	-	-	13,162	-	-	-
Fines and forfeits	-	816	-	-	-	-
Other receipts	-	30,499	-	-	-	-
Total receipts	-	31,315	13,162	-	20,000	44,872
Disbursements:						
Personal services	-	1,869	-	-	-	49,421
Supplies	-	3,327	-	-	-	3,154
Other services and charges	-	12,534	-	-	20,000	5,055
Capital outlay	-	33,906	-	-	-	-
Other disbursements	-	80	10,774	-	-	12,097
Total disbursements	-	51,716	10,774	-	20,000	69,727
Excess (deficiency) of receipts over disbursements	-	(20,401)	2,388	-	-	(24,855)
Cash and investments - ending	\$ 8,631	\$ 56,499	\$ 26,333	\$ -	\$ 3,600	\$ 870

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

	Solid Waste #58	Plat Book	Supp Public Defender	Clerk-Iv-D	Corner Perpetuation	Jury Fees
Cash and investments - beginning	\$ -	\$ 18,284	\$ 17,566	\$ 8,561	\$ 425	\$ 14,348
Receipts:						
Taxes	184,152	-	-	-	-	-
Intergovernmental	22,793	-	-	-	-	-
Charges for services	-	-	13,390	-	-	-
Fines and forfeits	-	1,516	-	-	2,855	-
Other receipts	439	-	-	4,646	-	2,089
Total receipts	<u>207,384</u>	<u>1,516</u>	<u>13,390</u>	<u>4,646</u>	<u>2,855</u>	<u>2,089</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	29	-
Other services and charges	207,384	-	20,515	-	2,400	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	4,000	-	-
Total disbursements	<u>207,384</u>	<u>-</u>	<u>20,515</u>	<u>4,000</u>	<u>2,429</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>1,516</u>	<u>(7,125)</u>	<u>646</u>	<u>426</u>	<u>2,089</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 19,800</u>	<u>\$ 10,441</u>	<u>\$ 9,207</u>	<u>\$ 851</u>	<u>\$ 16,437</u>

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

	Bio-Terrorism Grant	Homeland Security	Ctp-2	Ctp-1	Phc-2006	Pandemic Assessment
Cash and investments - beginning	\$ 2,098	\$ -	\$ 1,906	\$ -	\$ (23)	\$ 1,482
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	4,125	2,131	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	4,125	2,131	-	-
Disbursements:						
Personal services	-	-	-	-	(23)	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	6,024	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	6,024	-	(23)	-
Excess (deficiency) of receipts over disbursements	-	-	(1,899)	2,131	23	-
Cash and investments - ending	\$ 2,098	\$ -	\$ 7	\$ 2,131	\$ -	\$ 1,482

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

	Victim Assistance 05Va093	Arson	Non-Reverting Voting	Reassessment 1999	Rainy Day Fund	County Sales Disclosure Fees
Cash and investments - beginning	\$ (1,890)	\$ 297	\$ 70,925	\$ (61)	\$ 252,547	\$ 6,936
Receipts:						
Taxes	-	-	-	-	109,347	-
Intergovernmental	12,490	-	-	-	-	-
Charges for services	-	-	-	-	-	1,280
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	167,909	-
Total receipts	<u>12,490</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>277,256</u>	<u>1,280</u>
Disbursements:						
Personal services	2,303	-	-	-	20,907	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	17,100	-	22,280	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	(61)	-	-
Total disbursements	<u>2,303</u>	<u>-</u>	<u>17,100</u>	<u>(61)</u>	<u>43,187</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>10,187</u>	<u>-</u>	<u>(17,100)</u>	<u>61</u>	<u>234,069</u>	<u>1,280</u>
Cash and investments - ending	<u>\$ 8,297</u>	<u>\$ 297</u>	<u>\$ 53,825</u>	<u>\$ -</u>	<u>\$ 486,616</u>	<u>\$ 8,216</u>

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

	Co Law Enforcement/Sheriff	Excise-State Welfare	Riverboat Wagering Tax Revenue	Medical Assistance To Wards	Children/Sp Health Care Needs	Project Income - Grant 2
Cash and investments - beginning	\$ 591	\$ -	\$ 15,089	\$ -	\$ -	\$ 68,563
Receipts:						
Taxes	-	517,073	-	-	-	-
Intergovernmental	-	-	-	-	-	27,442
Charges for services	2,200	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	64,889	-	-	-
Total receipts	<u>2,200</u>	<u>517,073</u>	<u>64,889</u>	<u>-</u>	<u>-</u>	<u>27,442</u>
Disbursements:						
Personal services	-	-	47,430	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	517,073	2,724	-	-	-
Capital outlay	-	-	3,669	-	-	-
Other disbursements	2,197	-	23,474	-	-	33,513
Total disbursements	<u>2,197</u>	<u>517,073</u>	<u>77,297</u>	<u>-</u>	<u>-</u>	<u>33,513</u>
Excess (deficiency) of receipts over disbursements	<u>3</u>	<u>-</u>	<u>(12,408)</u>	<u>-</u>	<u>-</u>	<u>(6,071)</u>
Cash and investments - ending	<u>\$ 594</u>	<u>\$ -</u>	<u>\$ 2,681</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 62,492</u>

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

	County Corrections	Build Indiana Fund	Community Corrections	Gal/Casa	Surplus Dog	Levy Excess
Cash and investments - beginning	\$ 23,202	\$ -	\$ -	\$ 2,024	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	7,557	-	57,693	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	5,985
Total receipts	<u>7,557</u>	<u>-</u>	<u>57,693</u>	<u>-</u>	<u>-</u>	<u>5,985</u>
Disbursements:						
Personal services	-	-	38,623	-	-	-
Supplies	-	-	2,547	-	-	-
Other services and charges	-	-	6,890	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>48,060</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>7,557</u>	<u>-</u>	<u>9,633</u>	<u>-</u>	<u>-</u>	<u>5,985</u>
Cash and investments - ending	<u>\$ 30,759</u>	<u>\$ -</u>	<u>\$ 9,633</u>	<u>\$ 2,024</u>	<u>\$ -</u>	<u>\$ 5,985</u>

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

	Middleway House Grant	Tobacco Grand-Lhd	Emergency Operation Plan Grant	Hoosier Safety Program	County Museum Planning Grant	Mosquito Control
Cash and investments - beginning	\$ -	\$ 3,285	\$ -	\$ 160	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	26,641	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	26,641	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	26,641	-	-	-	-
Total disbursements	-	26,641	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ 3,285	\$ -	\$ 160	\$ -	\$ -

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

	Mitchelltree Fire Truck Grant	Va (3 Months)	I-69 Planning Grant	Coroner Education	County Law Enforcement	Operation Pullover
Cash and investments - beginning	\$ -	\$ 2,073	\$ -	\$ 378	\$ 4,216	\$ (192)
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	1,112
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	330	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	330	-	1,112
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	678	1,500	920
Total disbursements	-	-	-	678	1,500	920
Excess (deficiency) of receipts over disbursements	-	-	-	(348)	(1,500)	192
Cash and investments - ending	\$ -	\$ 2,073	\$ -	\$ 30	\$ 2,716	\$ -

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

	Cprt-Child Psych Res Treat	Alternative Dispute Resolution Fee	Wireless Emergency Phone Syste	Prosecutor lv-D	Probation Adult Administration	Prob Juvenile Administration
Cash and investments - beginning	\$ -	\$ 4,600	\$ 63,792	\$ 18,159	\$ 42,542	\$ 3,435
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	1,374	-	-	-	150
Charges for services	-	-	61,067	-	-	-
Fines and forfeits	-	-	-	1,451	6,068	-
Other receipts	-	-	-	6,991	-	-
Total receipts	-	1,374	61,067	8,442	6,068	150
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	1,531	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	17,784	1,965	-	-
Total disbursements	-	-	17,784	3,496	-	-
Excess (deficiency) of receipts over disbursements	-	1,374	43,283	4,946	6,068	150
Cash and investments - ending	\$ -	\$ 5,974	\$ 107,075	\$ 23,105	\$ 48,610	\$ 3,585

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

	Probation User Juvenile	Westgate Capital Fund	Sheriff Pension Trust - Sat	Drug Buy Money - Sat	Reassessment 2015	Project Income Grant 1
Cash and investments - beginning	\$ 9,504	\$ 66,154	\$ 1,093,575	\$ 336	\$ -	\$ -
Receipts:						
Taxes	-	851	306,506	-	-	17,625
Intergovernmental	-	50,000	-	-	-	-
Charges for services	-	13,218	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,370	42,546	-	-	-	-
Total receipts	1,370	106,615	306,506	-	-	17,625
Disbursements:						
Personal services	-	1,200	111,257	-	-	28,629
Supplies	-	-	-	-	-	-
Other services and charges	184	78,206	-	330	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	184	79,406	111,257	330	-	28,629
Excess (deficiency) of receipts over disbursements	1,186	27,209	195,249	(330)	-	(11,004)
Cash and investments - ending	\$ 10,690	\$ 93,363	\$ 1,288,824	\$ 6	\$ -	\$ (11,004)

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

	Reassessment 2010	Levy Excess - Welfare	Local Emergency Planning	State Grant #6 Phc-07	State Grant 7 Emergency Mgt Per	State Grant 10 Psic Radio Award
Cash and investments - beginning	\$ -	\$ 6,685	\$ 13,129	\$ (401)	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	9,016	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,167	-	-	-	-
Total receipts	-	1,167	-	9,016	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	8,515	-	-
Total disbursements	-	-	-	8,515	-	-
Excess (deficiency) of receipts over disbursements	-	1,167	-	501	-	-
Cash and investments - ending	\$ -	\$ 7,852	\$ 13,129	\$ 100	\$ -	\$ -

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

	State Grant 20 Firestation	State Grant 21 ledc Reg Partnership	County User-Prosecutor	Ptrc/Hsc Reconciliation	Court Reform Grant	H1N1
Cash and investments - beginning	\$ 8,000	\$ 11,698	\$ 73,317	\$ -	\$ 21,000	\$ (5,310)
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	311,080	-	-	13,894	-	1,000
Charges for services	-	-	1,000	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	44,503	-	-	-
Total receipts	<u>311,080</u>	<u>-</u>	<u>45,503</u>	<u>13,894</u>	<u>-</u>	<u>1,000</u>
Disbursements:						
Personal services	-	-	21,312	-	-	11,334
Supplies	-	-	408	-	-	697
Other services and charges	-	-	27,356	13,894	-	1,622
Capital outlay	318,498	-	20,079	-	-	-
Other disbursements	-	-	2,172	-	21,000	-
Total disbursements	<u>318,498</u>	<u>-</u>	<u>71,327</u>	<u>13,894</u>	<u>21,000</u>	<u>13,653</u>
Excess (deficiency) of receipts over disbursements	<u>(7,418)</u>	<u>-</u>	<u>(25,824)</u>	<u>-</u>	<u>(21,000)</u>	<u>(12,653)</u>
Cash and investments - ending	<u>\$ 582</u>	<u>\$ 11,698</u>	<u>\$ 47,493</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (17,963)</u>

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

	City And Town Taxes	Brownfield Grant	Sheriffs Grants	Final Excise Tax Cut Due State	Hava Grant	Final Hea1001-07' 08' Ptrc/Hsc
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	476	6,663	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>916,559</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,117</u>
Total receipts	<u>916,559</u>	<u>-</u>	<u>-</u>	<u>476</u>	<u>6,663</u>	<u>26,117</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	916,559	-	-	-	-	26,117
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>476</u>	<u>6,653</u>	<u>-</u>
Total disbursements	<u>916,559</u>	<u>-</u>	<u>-</u>	<u>476</u>	<u>6,653</u>	<u>26,117</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10</u>	<u>\$ -</u>

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

	Wg Principal And Interest	Security Center	Cumulative Sinking	Cumulative Capital Development	Cumulative Bridge	Co Economic Dev Income Tax
Cash and investments - beginning	\$ 59,757	\$ 167,909	\$ 396	\$ 123,071	\$ 310,498	\$ 155,158
Receipts:						
Taxes	69,228	-	-	79,918	130,981	276,910
Intergovernmental	-	-	-	11,147	18,259	-
Charges for services	-	-	-	-	45,993	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	391	-	27,072	70	2,921	-
Total receipts	<u>69,619</u>	<u>-</u>	<u>27,072</u>	<u>91,135</u>	<u>198,154</u>	<u>276,910</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	25,810	-
Other services and charges	44,954	-	-	47,920	53,414	135,128
Capital outlay	-	167,909	-	47,695	88,840	34,925
Other disbursements	-	-	13,715	-	-	-
Total disbursements	<u>44,954</u>	<u>167,909</u>	<u>13,715</u>	<u>95,615</u>	<u>168,064</u>	<u>170,053</u>
Excess (deficiency) of receipts over disbursements	<u>24,665</u>	<u>(167,909)</u>	<u>13,357</u>	<u>(4,480)</u>	<u>30,090</u>	<u>106,857</u>
Cash and investments - ending	<u>\$ 84,422</u>	<u>\$ -</u>	<u>\$ 13,753</u>	<u>\$ 118,591</u>	<u>\$ 340,588</u>	<u>\$ 262,015</u>

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

	Cumulative Voting System	Economic Dev Income Tax	Federal Withholding	Public Health Coordinator	Mc Home Rehab Project	Sheriff Pension
Cash and investments - beginning	\$ 36,613	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	388,900	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	388,900	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	18,000	388,900	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	18,000	388,900	-	-	-	-
Excess (deficiency) of receipts over disbursements	(18,000)	-	-	-	-	-
Cash and investments - ending	\$ 18,613	\$ -	\$ -	\$ -	\$ -	\$ -

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

	City And Town Court Cost	Congressional School Interest	Surplus Tax Sale	Tax Sale Redemption	Surplus Tax	State Fair Board
Cash and investments - beginning	\$ 351	\$ 3,880	\$ 95,878	\$ 8,178	\$ 5,012	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,455	-	30,656	19,671	6,021	-
Total receipts	<u>3,455</u>	<u>-</u>	<u>30,656</u>	<u>19,671</u>	<u>6,021</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,897	547	94,631	27,613	6,960	-
Total disbursements	<u>1,897</u>	<u>547</u>	<u>94,631</u>	<u>27,613</u>	<u>6,960</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>1,558</u>	<u>(547)</u>	<u>(63,975)</u>	<u>(7,942)</u>	<u>(939)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,909</u>	<u>\$ 3,333</u>	<u>\$ 31,903</u>	<u>\$ 236</u>	<u>\$ 4,073</u>	<u>\$ -</u>

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

	Fines And Forfeitures	State Disclosure Fees	State Forestry	County Id Ss Protection	Medical Co-Payments	Infraction Judgement
Cash and investments - beginning	\$ 335	\$ 800	\$ -	\$ 13,533	\$ 10,524	\$ 13,520
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	600	1,280	-	3,290	4,669	17,198
Total receipts	600	1,280	-	3,290	4,669	17,198
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	495	1,990	-	-	4,416	29,932
Total disbursements	495	1,990	-	-	4,416	29,932
Excess (deficiency) of receipts over disbursements	105	(710)	-	3,290	253	(12,734)
Cash and investments - ending	\$ 440	\$ 90	\$ -	\$ 16,823	\$ 10,777	\$ 786

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

	Gross Tax On Real Estate	Inheritance Tax	Family Violence	Ptrc And Hsc	Payroll	Perf
Cash and investments - beginning	\$ -	\$ 47,058	\$ -	\$ -	\$ 35,133	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	235,654	-	-	773,963	-
Total receipts	-	235,654	-	-	773,963	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	282,712	-	-	766,875	-
Total disbursements	-	282,712	-	-	766,875	-
Excess (deficiency) of receipts over disbursements	-	(47,058)	-	-	7,088	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 42,221	\$ -

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

	Health Insurance Non Reverting	Special Death Benefits	Forest Restoration	Education Plate	Financial Institution Tax	Mortgage Fee Fund
Cash and investments - beginning	\$ 967	\$ 501	\$ 436	\$ 56	\$ -	\$ 781
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>1,939</u>	<u>665</u>	<u>4,359</u>	<u>319</u>	<u>22,138</u>	<u>910</u>
Total receipts	<u>1,939</u>	<u>665</u>	<u>4,359</u>	<u>319</u>	<u>22,138</u>	<u>910</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>1,884</u>	<u>1,106</u>	<u>3,821</u>	<u>375</u>	<u>22,138</u>	<u>1,581</u>
Total disbursements	<u>1,884</u>	<u>1,106</u>	<u>3,821</u>	<u>375</u>	<u>22,138</u>	<u>1,581</u>
Excess (deficiency) of receipts over disbursements	<u>55</u>	<u>(441)</u>	<u>538</u>	<u>(56)</u>	<u>-</u>	<u>(671)</u>
Cash and investments - ending	<u>\$ 1,022</u>	<u>\$ 60</u>	<u>\$ 974</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 110</u>

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

	Child Restraint System Fees	Interstate Compact Fee	Cvet	Welfare Trust	Homestead Credit Rebate O7	County Option Income Tax
Cash and investments - beginning	\$ 200	\$ -	\$ -	\$ -	\$ 19	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	525	-	85,313	-	-	-
Total receipts	<u>525</u>	<u>-</u>	<u>85,313</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	725	-	85,313	-	-	-
Total disbursements	<u>725</u>	<u>-</u>	<u>85,313</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(200)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19</u>	<u>\$ -</u>

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

	Twp, School, Library Taxes	Hea 1001-2008 State Hsc	County Option Income Tax	Loogootee Judgement Fee Fund	Loogootee Deferral Fund	State Withholding
Cash and investments - beginning	\$ -	\$ 2,808	\$ -	\$ 2,520	\$ 2,448	\$ 5
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>4,399,564</u>	<u>53,928</u>	<u>1,551,863</u>	<u>1,050</u>	<u>918</u>	<u>(5)</u>
Total receipts	<u>4,399,564</u>	<u>53,928</u>	<u>1,551,863</u>	<u>1,050</u>	<u>918</u>	<u>(5)</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>4,399,564</u>	<u>55,605</u>	<u>1,551,863</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>4,399,564</u>	<u>55,605</u>	<u>1,551,863</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(1,677)</u>	<u>-</u>	<u>1,050</u>	<u>918</u>	<u>(5)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 1,131</u>	<u>\$ -</u>	<u>\$ 3,570</u>	<u>\$ 3,366</u>	<u>\$ -</u>

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

	Social Security	Colonial Life Insurance Optional	American Family Life Optional	Capital American	Indiana Deferred Comp	Hoosier Dental
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Congressional School - Investment	Clerk Of The Circuit Court - Sat	County Recorder - Sat	County Sheriff - Sat	County Prosecutor - Sat	County Probation - Sat
Cash and investments - beginning	\$ 14,386	\$ 455,797	\$ 3,803	\$ -	\$ 31	\$ 2,681
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	975,984	42,847	189,640	33,864	39,054
Total receipts	-	975,984	42,847	189,640	33,864	39,054
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,429	1,078,028	42,859	189,640	33,865	38,902
Total disbursements	1,429	1,078,028	42,859	189,640	33,865	38,902
Excess (deficiency) of receipts over disbursements	(1,429)	(102,044)	(12)	-	(1)	152
Cash and investments - ending	\$ 12,957	\$ 353,753	\$ 3,791	\$ -	\$ 30	\$ 2,833

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

	Sheriff's Commissary -	Sheriff's Inmate Trust -	Community Corrections -	County Treasurer -	Totals
	Sat	Sat	Sat	Sat	
Cash and investments - beginning	\$ 25,307	\$ 2,336	\$ 4,007	\$ 1,915,378	\$ 7,041,302
Receipts:					
Taxes	-	-	-	-	5,043,343
Intergovernmental	-	-	-	-	2,071,787
Charges for services	-	-	-	-	175,904
Fines and forfeits	-	-	-	-	463,445
Other receipts	43,262	52,300	43,611	6,808,718	17,464,999
Total receipts	43,262	52,300	43,611	6,808,718	25,219,478
Disbursements:					
Personal services	-	-	-	-	3,148,230
Supplies	-	-	-	-	478,665
Other services and charges	-	-	-	-	3,831,320
Capital outlay	-	-	-	-	826,990
Other disbursements	63,718	51,830	45,067	8,607,710	17,826,019
Total disbursements	63,718	51,830	45,067	8,607,710	26,111,224
Excess (deficiency) of receipts over disbursements	(20,456)	470	(1,456)	(1,798,992)	(891,746)
Cash and investments - ending	\$ 4,851	\$ 2,806	\$ 2,551	\$ 116,386	\$ 6,149,556

MARTIN COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2010

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.

General infrastructure assets completed in the current and prior year have been reported. Infrastructure assets have been reported since January 1, 2004. Retroactive reporting of general infrastructure assets is not required.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 35,500
Infrastructure	1,799,779
Buildings	4,906,919
Machinery and equipment	<u>3,993,059</u>
 Total governmental activities, capital assets not being depreciated	 <u>\$ 10,735,257</u>

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

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Notes and loans payable	\$ 250,224	\$ 109,134
Bonds payable:		
General obligation bonds:		
Economic development	<u>158,000</u>	<u>45,538</u>
Total governmental activities debt	<u>\$ 408,224</u>	<u>\$ 154,672</u>

MARTIN COUNTY
OTHER REPORTS

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

County Auditor
County Sheriff

MARTIN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 16, 2011, with Nancy J. Steiner, Auditor; Paul R. George, President of the Board of County Commissioners; and C. Richard Summers, President of County Council. Our examination disclosed no material items that warrant comment at this time.