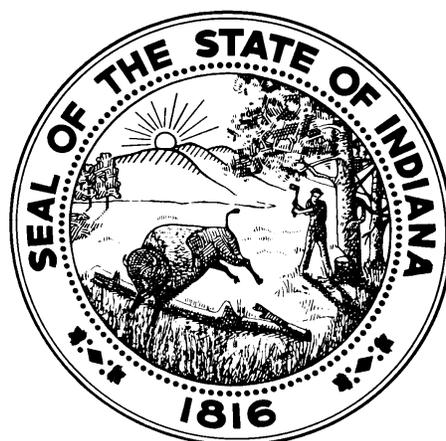


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

ANNUAL FINANCIAL REPORT

2006

BARTHOLOMEW COUNTY, INDIANA



FILED

11/30/2007

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report on Financial Statements and Supplementary Schedule of Expenditures of Federal Awards	3-4
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards	5-6
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Activities and Net Assets – Cash and Investment Basis	7
Fund Financial Statements:	
Governmental Funds:	
Statement of Assets and Fund Balances and Receipts, Disbursements, and Changes in Fund Balances – Cash and Investment Basis – Governmental Funds	8
Proprietary Funds:	
Statement of Assets and Fund Balances and Receipts, Disbursements, and Changes in Fund Balances – Cash and Investment Basis – Proprietary Funds.....	9
Fiduciary Funds:	
Statement of Additions, Deductions, and Changes in Cash and Investment Balances – Fiduciary Funds	10
Notes to Financial Statements	11-22
Required Supplementary Information:	
Schedules of Funding Progress	23
Supplementary Information:	
Combining Schedule of Assets and Fund Balances and Receipts, Disbursements, and Changes in Fund Balances – Cash and Investment Basis – Other Governmental Funds.....	24-34
Combining Schedule of Assets and Fund Balances and Receipts, Disbursements, and Changes in Fund Balances – Cash and Investment Basis – Internal Service Funds	35
Combining Schedule of Additions, Deductions, and Changes in Cash and Investment Balances – Private-Purpose Trust Funds	36
Combining Schedule of Additions, Deductions, and Changes in Cash and Investment Balances – Agency Funds.....	37-42
Schedule of Long-Term Debt	43
Other Reports.....	44
Supplemental Audit of Federal Awards:	
Independent Auditor's Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133.....	46-47
Schedule of Expenditures of Federal Awards	48-49
Notes to Schedule of Expenditures of Federal Awards.....	50
Schedule of Findings and Questioned Costs	51
Auditee Prepared Schedule:	
Summary Schedule of Prior Audit Findings	52-53
Exit Conference.....	54

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Nancy McKinney	01-01-06 to 12-31-10
Treasurer	Vernon Jewell	01-01-06 to 12-31-10
Clerk	Norma J. Trimpe	01-01-06 to 12-31-07
Sheriff	Kenneth Whipker Mark E. Gorbett	01-01-06 to 12-31-06 01-01-07 to 12-31-10
Recorder	Betty Jean Beshear	01-01-06 to 12-31-10
President of the Board of County Commissioners	Larry Kleinhenz Paul Franke	01-01-06 to 12-31-06 01-01-07 to 12-31-07
President of the County Council	Judith Meyer Sue R. Paris	01-01-06 to 12-31-06 01-01-07 to 12-31-07



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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**INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

TO: THE OFFICIALS OF BARTHOLOMEW COUNTY, INDIANA

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Bartholomew County (County), as of and for the year ended December 31, 2006, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements 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 statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note I, the County prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As discussed in Note I, the financial statements referred to above do not include a number of component units of the County which should have been included to fairly present the financial position of the County.

In our opinion, except that the omission of the component units of the County referred to in the preceding paragraph results in incomplete presentation, the financial statements referred to above present fairly, in all material respects, the respective cash and investment balances of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2006, and the respective cash receipts and cash disbursements during the year then ended on the basis of accounting described in Note I.

In accordance with Government Auditing Standards, we have also issued a report dated September 11, 2007, 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 and grants. Our report on compliance and on internal control over financial reporting should be read along with this report.

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)

Our audit was performed for the purpose of forming an opinion on the basic financial statements of the County taken as a whole. 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 basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The Schedules of Funding Progress, as listed in the Table of Contents, are not required parts of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management, regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

The County has not presented Management's Discussion and Analysis or Budgetary Comparison Schedules that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The Combining Schedules, as listed in the Table of Contents, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the basic financial statements. The Combining Schedules, as listed in the Table of Contents, have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The Schedule of Long-Term Debt has not been subjected to the auditing procedures applied by us in the audit of the basic financial statements and, accordingly, we express no opinion on them.

STATE BOARD OF ACCOUNTS

September 11, 2007



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF BARTHOLOMEW COUNTY, INDIANA

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Bartholomew County (County), as of and for the year ended December 31, 2006, which collectively comprise the County's basic financial statements and have issued our report thereon dated September 11, 2007. The opinions to the financial statements were qualified due to the omission of the component units resulting in an incomplete presentation. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be significant deficiencies or material weaknesses, as defined above.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

We noted certain matters that we reported to management in a separate letter dated October 22, 2007.

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

STATE BOARD OF ACCOUNTS

September 11, 2007

BARTHOLOMEW COUNTY
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For The Year Ended December 31, 2006

Functions/Programs	Disbursements	Program Receipts			Net (Disbursement) Receipt and Changes in Net Assets
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government	Governmental Activities
Primary government:					
Governmental activities:					
General government	\$ 24,078,855	\$ 4,548,976	\$ 38,302	\$ -	\$ (19,491,577)
Public safety	13,328,997	3,042,413	1,123,684	-	(9,162,900)
Highways and streets	3,710,328	-	3,617,631	-	(92,697)
Health and welfare	8,268,297	181,157	2,850,892	-	(5,236,248)
Culture and recreation	188,913	20,217	10,000	-	(158,696)
Urban redevelopment	191,256	-	191,256	-	-
Capital outlay	1,646,480	-	-	217,498	(1,428,982)
Total primary government	<u>\$ 51,413,126</u>	<u>\$ 7,792,763</u>	<u>\$ 7,831,765</u>	<u>\$ 217,498</u>	<u>(35,571,100)</u>
General receipts:					
Property taxes					14,954,784
Other local sources					14,009,001
Grants and contributions not restricted to specific programs					1,169,150
Sale of assets and insurance proceeds					81,497
Gaming taxes					449,527
Intergovernmental disbursements					(269,137)
Other operating receipts					764,478
Unrestricted investment earnings					<u>1,823,802</u>
Total general receipts					<u>32,983,102</u>
Change in net assets					(2,587,998)
Net assets - beginning					<u>21,295,851</u>
Net assets - ending					<u>\$ 18,707,853</u>
Assets					
Cash and investments					\$ 7,217,628
Restricted assets:					
Cash and investments					<u>11,490,225</u>
Total assets					<u>\$ 18,707,853</u>
Net Assets					
Restricted for:					
General government					\$ 2,315,622
Public safety					1,425,750
Highways and streets					1,241,268
Health and welfare					2,256,599
Culture and recreation					111,653
Debt service					608,140
Capital outlay					3,531,193
Unrestricted					<u>7,217,628</u>
Total net assets					<u>\$ 18,707,853</u>

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

BARTHOLOMEW COUNTY
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
GOVERNMENTAL FUNDS
For The Year Ended December 31, 2006

	General	County Family and Children	Cumulative Bridge	Other Governmental Funds	Totals
Receipts:					
Taxes	\$ 21,826,817	\$ 2,911,950	\$ 1,838,695	\$ 2,386,323	\$ 28,963,785
Special assessments	-	-	-	126,272	126,272
Intergovernmental	1,731,188	1,890,481	217,498	5,823,323	9,662,490
Charges for services	1,639,944	-	-	2,678,264	4,318,208
Other	1,459,311	10	182,119	440,658	2,082,098
Total receipts	26,657,260	4,802,441	2,238,312	11,454,840	45,152,853
Disbursements:					
General government	18,171,432	-	-	2,030,586	20,202,018
Public safety	9,958,414	-	-	3,370,583	13,328,997
Highways and streets	-	-	-	3,710,328	3,710,328
Health and welfare	1,198,392	5,514,087	-	1,555,818	8,268,297
Culture and recreation	187,671	-	-	1,242	188,913
Urban redevelopment and housing	-	-	-	191,256	191,256
Capital outlay:					
Highways and streets	-	-	1,646,480	-	1,646,480
Total disbursements	29,515,909	5,514,087	1,646,480	10,859,813	47,536,289
Excess (deficiency) of receipts over disbursements	(2,858,649)	(711,646)	591,832	595,027	(2,383,436)
Other financing sources (uses):					
Transfers in	6,500	-	-	347,344	353,844
Transfers out	(60,735)	-	-	(293,109)	(353,844)
Intergovernmental disbursements	-	-	-	(269,137)	(269,137)
Total other financing sources (uses)	(54,235)	-	-	(214,902)	(269,137)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,912,884)	(711,646)	591,832	380,125	(2,652,573)
Cash and investment fund balance - beginning	9,541,934	1,733,437	2,654,703	7,367,954	21,298,028
Cash and investment fund balance - ending	<u>\$ 6,629,050</u>	<u>\$ 1,021,791</u>	<u>\$ 3,246,535</u>	<u>\$ 7,748,079</u>	18,645,455
Amounts reported for governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis are different because: Internal services funds are used by management to charge the costs of certain services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis.					
					<u>62,398</u>
Net assets of governmental activities					<u>\$ 18,707,853</u>
<u>Cash and Investment Assets - December 31</u>					
Cash and investments	\$ 6,629,050	\$ -	\$ -	\$ 588,578	\$ 7,217,628
Restricted assets:					
Cash and investments	-	1,021,791	3,246,535	7,159,501	11,427,827
Total cash and investment assets - December 31	<u>\$ 6,629,050</u>	<u>\$ 1,021,791</u>	<u>\$ 3,246,535</u>	<u>\$ 7,748,079</u>	<u>\$ 18,645,455</u>
<u>Cash and Investment Fund Balance - December 31</u>					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ 2,253,224	\$ 2,253,224
Public safety	-	-	-	1,425,750	1,425,750
Highways and streets	-	-	-	1,241,268	1,241,268
Health and welfare	-	1,021,791	-	1,234,808	2,256,599
Culture and recreation	-	-	-	111,653	111,653
Debt service	-	-	-	608,140	608,140
Capital outlay	-	-	3,246,535	284,658	3,531,193
Unrestricted	6,629,050	-	-	588,578	7,217,628
Total cash and investment fund balance - December 31	<u>\$ 6,629,050</u>	<u>\$ 1,021,791</u>	<u>\$ 3,246,535</u>	<u>\$ 7,748,079</u>	<u>\$ 18,645,455</u>

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

BARTHOLOMEW COUNTY
STATEMENT OF ASSETS AND FUND BALANCES AND
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
PROPRIETARY FUNDS
As of and for the Year Ended December 31, 2006

	<u>Internal Service Funds</u>
Operating receipts:	
Employer and employee contributions	\$ 3,348,283
Insurance proceeds	<u>592,097</u>
Total operating receipts	<u>3,940,380</u>
Operating disbursements:	
Insurance premiums	320,403
Insurance benefits	3,553,261
Other	<u>3,173</u>
Total operating disbursements	<u>3,876,837</u>
Excess of operating receipts over operating disbursements	<u>63,543</u>
Nonoperating receipts:	
Interest and investment receipts	<u>1,032</u>
Excess of receipts over disbursements and nonoperating receipts	64,575
Cash and investment fund balance - beginning	<u>(2,177)</u>
Cash and investment fund balance - ending	<u>\$ 62,398</u>
<u>Cash and Investment Assets - December 31</u>	
Restricted assets:	
Cash with fiscal agent	<u>\$ 62,398</u>
<u>Cash and Investment Fund Balance - December 31</u>	
Restricted for:	
Other purposes	<u>\$ 62,398</u>

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

BARTHOLOMEW COUNTY
STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
FIDUCIARY FUNDS
For The Year Ended December 31, 2006

	<u>Pension Trust Funds</u>	<u>Private-Purpose Trust Funds</u>	<u>Agency Funds</u>
Additions:			
Contributions:			
Employer	\$ 490,366	\$ -	\$ -
Investment earnings:			
Net increase in fair value of investments	376,839	-	-
Interest	<u>159,718</u>	<u>508</u>	<u>-</u>
Total investment earnings	536,557	508	-
Agency fund additions	<u>-</u>	<u>-</u>	<u>268,078,641</u>
Total additions	<u>1,026,923</u>	<u>508</u>	<u>268,078,641</u>
Deductions:			
Benefits	75,385	-	-
Administrative and general	35,788	-	-
Agency fund deductions	<u>-</u>	<u>-</u>	<u>261,001,775</u>
Total deductions	<u>111,173</u>	<u>-</u>	<u>261,001,775</u>
Excess of total additions over total deductions	915,750	508	7,076,866
Cash and investment fund balance - beginning	<u>6,678,769</u>	<u>64,025</u>	<u>4,436,883</u>
Cash and investment fund balance - ending	<u>\$ 7,594,519</u>	<u>\$ 64,533</u>	<u>\$ 11,513,749</u>

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

BARTHOLOMEW COUNTY
NOTES TO FINANCIAL STATEMENTS

I. 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 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 County's financial reporting entity is composed of the following:

Primary Government:	Bartholomew County
Blended Component Unit:	Bartholomew County Solid Waste Management District
Discretely Presented Component Unit:	Columbus Regional Hospital

In determining the financial reporting entity, the County complies with the provisions of GASB Statement No. 14, *The Financial Reporting Entity*.

The Bartholomew County Solid Waste Management District, a blended component unit, and Columbus Regional Hospital, a discretely presented component unit, have been omitted from these financial statements. Accordingly, the financial statements do not include the data of all of the County's component units necessary to fairly present the financial position of the County.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The Statement of Activities and Net Assets – Cash and Investment Basis displays information about the reporting government as a whole. It includes all funds of the reporting entity except for fiduciary funds. The statement distinguishes between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, liabilities, fund equity, receipts, and disbursements. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. However, at this time, the County has not established any enterprise funds.

The County reports the following major governmental funds:

The general fund is the primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

BARTHOLOMEW COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

The cumulative bridge fund is used for capital projects pertaining to the construction, reconstruction, and maintenance of County bridges.

The county family and children fund is funded by local taxes and distributions from the State of Indiana and is used to provide welfare assistance.

Additionally, the County reports the following fund types:

The internal service funds account for medical benefits provided to other departments on a cost-reimbursement basis and for inmates held at the County jail. However, the internal service fund established for inmates at the County jail was discontinued during 2006.

The pension trust funds account for the activities of the Sheriff's pension trust plans, which accumulate resources for pension benefit payments.

The private-purpose trust fund reports a trust arrangement under which principal and income benefit individuals and County school corporations.

Agency funds account for assets held by the County as an agent for state and federal agencies and serve as control of accounts for certain cash transactions during the time they are a liability to the County.

C. Measurement Focus and Basis of Accounting

The government-wide, governmental fund, proprietary fund, and fiduciary fund financial statements are reported using the basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, 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 cash and investment 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. Investment transactions are not presented on the financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes. Elimination of these charges would distort the direct costs and program receipts reported for the various functions concerned.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities are provided to people outside the government (enterprise funds) or other departments or agencies primarily within the government (internal service funds). The County does not have any enterprise funds.

BARTHOLOMEW COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

D. Assets and Cash and Investment Balances

1. Cash and Investments

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

2. Capital Assets

Capital assets arising from cash transactions acquired for use in governmental or proprietary fund operations are accounted for as capital outlay disbursements of the fund upon acquisition.

3. Long-Term Debt

Long-term debt arising from cash basis transactions of governmental and proprietary funds is not reported as liabilities in the basic financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as disbursements.

4. Equity Classification

Government-Wide Statements

Equity is classified as net assets and displayed in two components:

a. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation.

b. Unrestricted net assets – All other net assets that do not meet the definition of "restricted."

It is the County's policy to first use restricted net assets prior to the use of unrestricted net assets when a disbursement is incurred for purposes for which both restricted and unrestricted net assets are available.

Fund Financial Statements

Governmental fund equity is classified as fund balance. Proprietary fund equity is classified the same as in the government-wide statements.

E. Receipts and Disbursements

1. Program Receipts

Amounts reported as program receipts include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general receipts rather than as program receipts. Likewise, general receipts include all taxes.

BARTHOLOMEW COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

2. Operating Receipts and Disbursements

Operating receipts and disbursements for proprietary funds and the similar discretely presented component unit result from providing services and producing and delivering goods and/or services. They also include all receipts and disbursements not related to capital and related financing, noncapital financing, or investing activities.

F. Internal and Interfund Balances and Activities

In the process of aggregating the financial information for the government-wide Statement of Activities and Net Assets – Cash and Investment Basis, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified.

Fund Financial Statements

1. Interfund services – Sales or purchases of goods and services between funds are reported as receipts and disbursements.
2. Interfund reimbursements – Repayments from funds responsible for certain disbursements to the funds that initially paid for them are not reported as reimbursements but as adjustments to disbursements in the respective funds.
3. Interfund transfers – Flow of assets from one fund to another where repayment is not expected is reported as transfers in and out.

Government-Wide Financial Statements

Interfund activity and balances, if any, are eliminated or reclassified in the government-wide financial statements as follows:

Internal activities – Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis except for the net amount of transfers between governmental and business-type activities, which are reported as Transfers – Internal Activities. The effects of interfund services between funds, if any, are not eliminated in the Statement of Activities and Net Assets – Cash and Investment Basis.

II. Stewardship, Compliance and Accountability

Budgetary Information

Annual budgets are adopted on the cash basis, which is not consistent with accounting principles generally accepted in the United States of America. All annual appropriations lapse at calendar year end.

Prior to the first required publication, the fiscal officer of the County submits to the governing board a proposed operating budget for the year commencing the following January 1. Prior to adoption, the budget is advertised and public hearings are conducted by the governing board to obtain taxpayer comments. In September of each year, the governing board, through the passage of a resolution/ ordinance, approves the budget for the next year. Copies of the budget resolution/ordinance and the

BARTHOLOMEW COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

advertisement for funds for which property taxes are levied or highway use taxes are received are sent to the Indiana Department of Local Government Finance. The budget becomes legally enacted after the fiscal officer of the County receives approval of the Indiana Department of Local Government Finance.

The County's management cannot transfer budgeted appropriations between object classifications of a budget without approval of the governing board. The Indiana Department of Local Government Finance must approve any revisions to the appropriations for any fund or any department of the General Fund. The legal level of budgetary control is by object and department within the fund for the General Fund and by object within the fund for all other budgeted funds.

III. Detailed Notes on All Funds

A. Deposits and Investments

1. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. Indiana Code 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a depository eligible to receive state funds and has a principal office or branch that qualifies to receive public funds of the political subdivision. At December 31, 2006, the bank balance held at Irwin Union Bank and Trust and certificates of deposits with various depositories for the Sheriff's Pension Trust in the amount of \$999,423 was insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

2. Investments

Authorization for investment activity is stated in Indiana Code 5-13. The Sheriff's Merit Board has not established an investment policy for the Sheriff's Retirement and Benefit Pension Plan. As of December 31, 2006, the County had the following investments:

Investment Type	Primary Government Market Value	Sheriff's Retirement and Benefit Pension Plans
Mutual funds	\$ -	\$ 7,076,491
Repurchase agreements	<u>954,442</u>	<u>-</u>
Totals	<u>\$ 954,442</u>	<u>\$ 7,076,491</u>

Investment Policies

Indiana Code 5-13-9 authorizes the County to invest in securities backed by the full faith and credit of the United States Treasury or fully guaranteed by the United States of America and issued by the United States Treasury, a federal agency, a federal instrumentality, or a federal

BARTHOLOMEW COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

government sponsored enterprise. Indiana Code also authorizes the County to invest in securities fully guaranteed and issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. These investments are required by statute to have a stated final maturity of not more than two years.

Indiana Code also provides for investment in money market mutual funds that are in the form of securities of, or interest in, an open-end, no-load, management-type investment company or investment trust registered under the provision of the federal Investment Company Act of 1940, as amended. Investments in money market mutual funds may not exceed 50% of the funds held by the County and available for investment. The portfolio of an investment company or investment trust used must be limited to direct obligations of the United States of America, obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise or repurchase agreements fully collateralized by direct obligations of the United States of America or obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. The form of securities of, or interest in, an investment company or investment trust must be rated as AAA, or its equivalent by Standard and Poor's Corporation or its successor or Aaa, or its equivalent, by Moody's Investors Service, Inc., or its successor. The form of securities in an investment company or investment trust should have a stated final maturity of one day.

Additionally, the County may enter into repurchase agreements with depositories designated by the State Board of Finance as depositories for state deposits involving the County's purchase and guaranteed resale of any interest-bearing obligations issued or fully insured or guaranteed by the United States of America, a United States of America government agency, an instrumentality of the United States of America, or a federal government sponsored enterprise. The repurchase agreement is considered to have a stated final maturity of one day. This agreement must be fully collateralized by interest-bearing obligations as determined by their current market value.

The Sheriff's Pension Plan is not subject to the same investment laws as the County. The Sheriff's Merit Board has not adopted an investment policy for interest rate and credit risk.

Investment Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The County does not have a formal investment policy for custodial credit risk for investments. At December 31, 2006, the County held investments in repurchase agreements in the amount of \$954,442. Of these investments \$954,442 were held by the counterparty's trust department or agent but not in the County's name.

The Sheriff's Merit Board has not adopted an investment policy for custodial credit risk for investments.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County must follow state statute and limit the stated final maturities of the investments to no more than two years.

BARTHOLOMEW COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

The Sheriff's Merit Board has not adopted a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses.

Primary Government:

Investment Type	Investment Maturities (in Years)		
	Less Than 1	1-2	More Than 2
Repurchase agreements	\$ 954,442	\$ -	\$ -

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. There are no investments subject to credit risk.

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County does not have a policy in regards to concentration of credit risk. United States of America government and United States of America governmental agency securities are exempt from this policy requirement.

The Sheriff's Merit Board has not adopted a policy for the concentration of credit risk.

Foreign Currency Risk

The County does not have a formal policy in regards to foreign currency risk.

The Sheriff's Merit Board has not adopted a formal policy in regards to foreign currency risk.

B. Interfund Transfers

Interfund transfers for the year ended December 31, 2006, were as follows:

Transfer From	Transfer To	2006
General Fund	Other governmental	\$ 60,735
Other governmental	General Fund	6,500
Other governmental	Other governmental	286,609
Total		\$ 353,844

The County typically uses transfers for cash flow purposes as provided by various statutory provisions.

BARTHOLOMEW COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

IV. Other Information

A. Risk Management

The County is 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 (excluding postemployment benefits); and natural disasters.

The risks of 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 (excluding postemployment benefits); and natural disasters are covered by commercial insurance from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance by major category of risk.

Medical Benefits to Employees, Retirees and Dependents (Excluding Postemployment Benefits)

The County has chosen to establish a risk financing fund for risks associated with medical benefits to employees, retirees and dependents (excluding postemployment benefits). The risk financing fund is accounted for in the Employee Benefit Trust Fund, an internal service fund, where assets are set aside for claim settlements. An excess policy through commercial insurance covers individual claims in excess of \$75,000 per year. Settled claims resulting from this risk did not exceed commercial insurance coverage in the past three years. Interfund premiums are paid into the fund by all affected funds and are available to pay claims, claim reserves, and administrative costs of the program. Interfund premiums are based upon an overall premium percentage which is applied to each affected fund and are reported as quasi-external interfund transactions.

Jail Inmate Medical

The County has chosen to establish a risk financing fund for risks associated with medical benefits for jail inmates. The risk financing fund is accounted for in the Jail Inmate Trust Medical Fund, an internal service fund, where assets are set aside for claim settlements. The amounts allocated to the fund are calculated using trends in actual claim experience. The County chose to discontinue this method of funding jail inmate medical costs in 2006.

Job Related Illnesses or Injuries to Employees

During 1990, the County joined with other governmental entities in the Indiana Public Employer's Plan, Inc., a public entity risk pool currently operating as a common risk management and insurance program for member governmental entities. This risk pool was formed in 1989. The purpose of the risk pool is to provide a medium for the funding and administration of job related illnesses or injuries to employees. The County pays an annual premium to the risk pool for its job related illnesses or injuries to employees coverage. The risk pool is considered a self-sustaining risk pool that will provide coverage for its members for up to \$1,000,000 per insured event.

B. 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. There were no lease payments

BARTHOLOMEW COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

due or payable in 2006 since the lease was not executed until May 11, 2006, and later amended on September 14, 2006, to adjust the annual lease payments after the holding corporation's sale of bonds to finance construction.

C. Subsequent Events

The County entered into a lease with a holding corporation for expansion of the jail facility on May 11, 2006. Bids for this expansion were awarded on June 26, 2006, for a total of \$18,136,000. Construction was subsequently started after the holding corporation's sale of bonds. The expansion is anticipated to be completed in 2008.

D. Postemployment Benefits

In addition to the pension benefits described below, the County provides postemployment health insurance benefits, as authorized by Indiana Code 5-10-8, to all employees who retire from the County on or after attaining age 55 with at least 20 years of service. Currently, no retirees meet these eligibility requirements. The County and retirees provide 15% and 85%, respectively, of these postemployment benefits. Disbursements for those postemployment benefits are recognized on a pay-as-you-go basis.

E. Administration of Welfare Programs

The County is required to provide certain funding for administrative costs of welfare programs, the Hospital Care for the Indigent Program, Medical Assistance to Wards and Children with Special Health Care Needs through local property tax levies. The County remits those taxes to the State, which pays the cost.

F. Pension Plans

Agent Multiple-Employer and Single-Employer Defined Benefit Pension Plans

1. Public Employees' Retirement Fund

Plan Description

The County contributes to the Indiana Public Employees' Retirement Fund (PERF), 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 the 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 member's contributions, set by state statute at 3% 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. The report may be obtained by contacting:

BARTHOLOMEW COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

2. County Police Retirement Plan

Plan Description

The County contributes to the County Police Retirement Plan, which 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 and Annual Pension Cost

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

3. County Police Benefit Plan

Plan Description

The County contributes to the County Police Benefit Plan which 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 and Annual Pension Cost

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

BARTHOLOMEW COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Actuarial Information for the Above Plans

	PERF	County Police Retirement Plan	County Police Benefit Plan
Annual required contribution	\$ 523,169	\$ 477,785	\$ 23,995
Interest on net pension obligation	(19,147)	(10,777)	-
Adjustment to annual required contribution	21,819	19,764	-
Annual pension cost	525,841	486,772	23,995
Contributions made	488,876	466,371	23,995
Increase in net pension obligation	36,965	20,401	-
Net pension obligation, beginning of year	(264,091)	(153,963)	-
Net pension obligation, end of year	\$ (227,126)	\$ (133,562)	\$ -

	PERF	County Police Retirement Plan	County Police Benefit Plan
Contribution rates:			
County	5%	27%	1%
Plan members	3%	None	None
Actuarial valuation date	07-01-06	01-01-07	01-01-07
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed
Amortization period	40 years	40 years	40 years
Amortization period (from date)	07-01-97	12-31-97	12-31-97
Asset valuation method	4 year smoothed market	4 year smoothed market	4 year smoothed market

Actuarial Assumptions

Investment rate of return	7.25%	7%	7%
Projected future salary increases:			
Total	5%	5%	5%
Attributed to inflation	4%	4%	4%
Attributed to merit/seniority	1%	1%	1%
Cost-of-living adjustments	2%	2%	0%

BARTHOLOMEW COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Three Year Trend Information

	<u>Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
PERF	06-30-04	\$ 360,001	114%	\$ (243,876)
	06-30-05	437,164	105%	(264,091)
	06-30-06	525,841	112%	(227,126)
County Police Retirement Plan	12-31-04	347,385	104%	(122,847)
	12-31-05	382,116	108%	(153,963)
	12-31-06	486,772	96%	(133,562)
County Police Benefit Plan	12-31-04	26,623	100%	-
	12-31-05	25,008	100%	-
	12-31-06	23,995	100%	-

BARTHOLOMEW COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULES OF FUNDING PROGRESS

Public Employees' Retirement Fund

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Excess of Assets Over AAL (Unfunded) (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess AAL as a Percentage of Covered Payroll ((a-b)/c)
07-01-04	\$ 8,215,050	\$ 8,069,034	\$ 146,016	102%	\$ 9,513,265	2%
07-01-05	8,575,837	9,243,897	(668,060)	93%	9,491,746	7%
07-01-06	9,752,360	9,811,802	(59,442)	99%	9,772,675	1%

County Police Retirement Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Excess of Assets Over AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess AAL as a Percentage of Covered Payroll ((a-b)/c)
01-01-02	\$ 4,627,081	\$ 4,627,081	\$ -	100%	\$ 1,402,742	0%
01-01-03	4,731,914	4,731,914	-	100%	1,445,831	0%
01-01-04	4,982,385	4,982,385	-	100%	1,521,343	0%
01-01-05	5,368,632	5,368,632	-	100%	1,564,094	0%
01-01-06	6,177,440	6,177,440	-	100%	1,704,100	0%
01-01-07	7,169,997	7,169,997	-	100%	1,760,956	0%

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2006

	Riverboat Wagering Tax	County Highway	County Health	Local Road and Street	2006 Property Reassessment	Accident Report	Firearms Training
Receipts:							
Taxes	\$ -	\$ -	\$ 1,002,443	\$ -	\$ 143,852	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Intergovernmental	449,527	3,088,391	341,658	527,990	15,004	-	-
Charges for services	-	-	165,804	-	-	10,169	11,160
Other	-	61,990	981	35,717	51,373	-	-
Total receipts	449,527	3,150,381	1,510,886	563,707	210,229	10,169	11,160
Disbursements:							
General government	-	-	-	-	208,576	-	-
Public safety	-	-	-	-	-	6,042	7,158
Highways and streets	-	2,672,310	-	1,038,018	-	-	-
Health and welfare	-	-	1,348,120	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-	-
Total disbursements	-	2,672,310	1,348,120	1,038,018	208,576	6,042	7,158
Excess (deficiency) of receipts over disbursements	<u>449,527</u>	<u>478,071</u>	<u>162,766</u>	<u>(474,311)</u>	<u>1,653</u>	<u>4,127</u>	<u>4,002</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	(25,307)	-	-	-	-
Intergovernmental disbursements	(269,137)	-	-	-	-	-	-
Total other financing sources (uses)	(269,137)	-	(25,307)	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	180,390	478,071	137,459	(474,311)	1,653	4,127	4,002
Cash and investment fund balance - beginning	<u>306,539</u>	<u>500,568</u>	<u>644,598</u>	<u>726,940</u>	<u>749,674</u>	<u>2,714</u>	<u>2,946</u>
Cash and investment fund balance - ending	<u>\$ 486,929</u>	<u>\$ 978,639</u>	<u>\$ 782,057</u>	<u>\$ 252,629</u>	<u>\$ 751,327</u>	<u>\$ 6,841</u>	<u>\$ 6,948</u>
Cash and Investment Assets - December 31							
Cash and investments	\$ 486,929	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	-	978,639	782,057	252,629	751,327	6,841	6,948
Total cash and investment assets - December 31	<u>\$ 486,929</u>	<u>\$ 978,639</u>	<u>\$ 782,057</u>	<u>\$ 252,629</u>	<u>\$ 751,327</u>	<u>\$ 6,841</u>	<u>\$ 6,948</u>
Cash and Investment Fund Balance - December 31							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ 751,327	\$ -	\$ -
Public safety	-	-	-	-	-	6,841	6,948
Highways and streets	-	978,639	-	252,629	-	-	-
Health and welfare	-	-	782,057	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	486,929	-	-	-	-	-	-
Total cash and investment fund balance - December 31	<u>\$ 486,929</u>	<u>\$ 978,639</u>	<u>\$ 782,057</u>	<u>\$ 252,629</u>	<u>\$ 751,327</u>	<u>\$ 6,841</u>	<u>\$ 6,948</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	Election and Registration	Surveyor's Corner Perpetuation	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	Recorder's Records Perpetuation	Local Health Maintenance
Receipts:						
Taxes	\$ 223,197	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Intergovernmental	23,298	-	-	-	-	48,859
Charges for services	-	17,665	339,821	13,214	99,717	-
Other	<u>25,705</u>	<u>-</u>	<u>12,700</u>	<u>3,687</u>	<u>-</u>	<u>-</u>
Total receipts	<u>272,200</u>	<u>17,665</u>	<u>352,521</u>	<u>16,901</u>	<u>99,717</u>	<u>48,859</u>
Disbursements:						
General government	253,477	28,449	-	-	61,416	-
Public safety	-	-	487,510	20,978	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	27,134
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Total disbursements	<u>253,477</u>	<u>28,449</u>	<u>487,510</u>	<u>20,978</u>	<u>61,416</u>	<u>27,134</u>
Excess (deficiency) of receipts over disbursements	<u>18,723</u>	<u>(10,784)</u>	<u>(134,989)</u>	<u>(4,077)</u>	<u>38,301</u>	<u>21,725</u>
Other financing sources (uses):						
Transfers in	-	-	70,000	15,000	-	-
Transfers out	-	-	-	-	-	-
Intergovernmental disbursements	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>70,000</u>	<u>15,000</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>18,723</u>	<u>(10,784)</u>	<u>(64,989)</u>	<u>10,923</u>	<u>38,301</u>	<u>21,725</u>
Cash and investment fund balance - beginning	<u>340,624</u>	<u>55,945</u>	<u>196,626</u>	<u>31,261</u>	<u>101,780</u>	<u>58,882</u>
Cash and investment fund balance - ending	<u>\$ 359,347</u>	<u>\$ 45,161</u>	<u>\$ 131,637</u>	<u>\$ 42,184</u>	<u>\$ 140,081</u>	<u>\$ 80,607</u>
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	<u>359,347</u>	<u>45,161</u>	<u>131,637</u>	<u>42,184</u>	<u>140,081</u>	<u>80,607</u>
Total cash and investment assets - December 31	<u>\$ 359,347</u>	<u>\$ 45,161</u>	<u>\$ 131,637</u>	<u>\$ 42,184</u>	<u>\$ 140,081</u>	<u>\$ 80,607</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
General government	\$ 359,347	\$ 45,161	\$ -	\$ -	\$ 140,081	\$ -
Public safety	-	-	131,637	42,184	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	80,607
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total cash and investment fund balance - December 31	<u>\$ 359,347</u>	<u>\$ 45,161</u>	<u>\$ 131,637</u>	<u>\$ 42,184</u>	<u>\$ 140,081</u>	<u>\$ 80,607</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	County Law Enforcement Continuing Education	Children's Psychiatric Treatment Fund	Drainage Maintenance	Convention and Visitor's Bureau	County Alcohol and Drug	Pretrial Diversion
Receipts:						
Taxes	\$ -	\$ 161,332	\$ -	\$ 855,499	\$ -	\$ -
Special assessments	-	-	126,272	-	-	-
Intergovernmental	-	17,000	-	-	-	-
Charges for services	-	-	-	-	65,078	69,132
Other	-	-	22,104	-	1,752	-
Total receipts	-	178,332	148,376	855,499	66,830	69,132
Disbursements:						
General government	-	-	105,491	875,000	-	-
Public safety	-	-	-	-	75,107	67,867
Highways and streets	-	-	-	-	-	-
Health and welfare	-	124,105	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Total disbursements	-	124,105	105,491	875,000	75,107	67,867
Excess (deficiency) of receipts over disbursements	-	54,227	42,885	(19,501)	(8,277)	1,265
Other financing sources (uses):						
Transfers in	-	-	30,995	-	-	-
Transfers out	-	-	(68,453)	-	-	-
Intergovernmental disbursements	-	-	-	-	-	-
Total other financing sources (uses)	-	-	(37,458)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	54,227	5,427	(19,501)	(8,277)	1,265
Cash and investment fund balance - beginning	73	177,523	282,527	234,374	12,575	18,549
Cash and investment fund balance - ending	<u>\$ 73</u>	<u>\$ 231,750</u>	<u>\$ 287,954</u>	<u>\$ 214,873</u>	<u>\$ 4,298</u>	<u>\$ 19,814</u>
Cash and Investment Assets - December 31						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	73	231,750	287,954	214,873	4,298	19,814
Total cash and investment assets - December 31	<u>\$ 73</u>	<u>\$ 231,750</u>	<u>\$ 287,954</u>	<u>\$ 214,873</u>	<u>\$ 4,298</u>	<u>\$ 19,814</u>
Cash and Investment Fund Balance - December 31						
Restricted for:						
General government	\$ -	\$ -	\$ 287,954	\$ 214,873	\$ -	\$ -
Public safety	73	-	-	-	4,298	19,814
Highways and streets	-	-	-	-	-	-
Health and welfare	-	231,750	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - December 31	<u>\$ 73</u>	<u>\$ 231,750</u>	<u>\$ 287,954</u>	<u>\$ 214,873</u>	<u>\$ 4,298</u>	<u>\$ 19,814</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	Supplemental Public Defender Service	Park Board Nonreverting Operating	Tele- communications Nonreverting	Community Corrections Adult	Community Corrections Project Income	Community Corrections Juvenile
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Intergovernmental	-	10,000	-	367,942	-	56,510
Charges for services	3,344	20,217	92,736	-	395,557	-
Other	-	7,698	27,102	4	15,243	-
Total receipts	3,344	37,915	119,838	367,946	410,800	56,510
Disbursements:						
General government	-	-	168,079	-	-	-
Public safety	400	-	-	390,453	356,136	45,644
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	1,242	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Total disbursements	400	1,242	168,079	390,453	356,136	45,644
Excess (deficiency) of receipts over disbursements	2,944	36,673	(48,241)	(22,507)	54,664	10,866
Other financing sources (uses):						
Transfers in	-	1,000	-	-	67,713	-
Transfers out	-	-	-	(59,128)	(8,585)	-
Intergovernmental disbursements	-	-	-	-	-	-
Total other financing sources (uses)	-	1,000	-	(59,128)	59,128	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,944	37,673	(48,241)	(81,635)	113,792	10,866
Cash and investment fund balance - beginning	12,651	73,980	329,883	143,204	120,473	14,471
Cash and investment fund balance - ending	\$ 15,595	\$ 111,653	\$ 281,642	\$ 61,569	\$ 234,265	\$ 25,337
Cash and Investment Assets - December 31						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	15,595	111,653	281,642	61,569	234,265	25,337
Total cash and investment assets - December 31	\$ 15,595	\$ 111,653	\$ 281,642	\$ 61,569	\$ 234,265	\$ 25,337
Cash and Investment Fund Balance - December 31						
Restricted for:						
General government	\$ -	\$ -	\$ 281,642	\$ -	\$ -	\$ -
Public safety	15,595	-	-	61,569	234,265	25,337
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	111,653	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - December 31	\$ 15,595	\$ 111,653	\$ 281,642	\$ 61,569	\$ 234,265	\$ 25,337

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	County Misdeemeanant	Donations	Emergency Planning and Right to Know	Guardian Ad Litem/ CASA	Drug Enforcement	Emergency Telephone System
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	8,762	4,700	-	193,699
Charges for services	46,791	15,353	-	-	-	781,023
Other	-	12,514	61	-	-	31,623
	<u>46,791</u>	<u>27,867</u>	<u>8,823</u>	<u>4,700</u>	<u>-</u>	<u>1,006,345</u>
Total receipts						
Disbursements:						
General government	-	-	-	-	-	-
Public safety	56,742	4,932	5,605	-	16,467	1,076,791
Highways and streets	-	-	-	-	-	-
Health and welfare	-	17,078	-	4,700	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
	<u>56,742</u>	<u>22,010</u>	<u>5,605</u>	<u>4,700</u>	<u>16,467</u>	<u>1,076,791</u>
Total disbursements						
Excess (deficiency) of receipts over disbursements	<u>(9,951)</u>	<u>5,857</u>	<u>3,218</u>	<u>-</u>	<u>(16,467)</u>	<u>(70,446)</u>
Other financing sources (uses):						
Transfers in	46,791	-	12,944	-	556	-
Transfers out	-	-	-	-	-	-
Intergovernmental disbursements	-	-	-	-	-	-
	<u>46,791</u>	<u>-</u>	<u>12,944</u>	<u>-</u>	<u>556</u>	<u>-</u>
Total other financing sources (uses)						
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	36,840	5,857	16,162	-	(15,911)	(70,446)
Cash and investment fund balance - beginning	<u>93,285</u>	<u>80,992</u>	<u>60,054</u>	<u>100</u>	<u>21,191</u>	<u>413,109</u>
Cash and investment fund balance - ending	<u>\$ 130,125</u>	<u>\$ 86,849</u>	<u>\$ 76,216</u>	<u>\$ 100</u>	<u>\$ 5,280</u>	<u>\$ 342,663</u>
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ -	\$ 86,849	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	<u>130,125</u>	<u>-</u>	<u>76,216</u>	<u>100</u>	<u>5,280</u>	<u>342,663</u>
Total cash and investment assets - December 31	<u>\$ 130,125</u>	<u>\$ 86,849</u>	<u>\$ 76,216</u>	<u>\$ 100</u>	<u>\$ 5,280</u>	<u>\$ 342,663</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	130,125	-	76,216	-	5,280	342,663
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	100	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	<u>-</u>	<u>86,849</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total cash and investment fund balance - December 31	<u>\$ 130,125</u>	<u>\$ 86,849</u>	<u>\$ 76,216</u>	<u>\$ 100</u>	<u>\$ 5,280</u>	<u>\$ 342,663</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	County Drug Free Community	Plat Book	Covered Bridge	Jail Inmate Medical Care	Sales Disclosure	Tax Sale Fees
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	1,250	-	-	-
Charges for services	50,606	1,629	-	18,712	17,105	-
Other	-	-	-	-	-	-
Total receipts	50,606	1,629	1,250	18,712	17,105	-
Disbursements:						
General government	-	757	-	-	20,087	9,274
Public safety	61,816	-	-	15,247	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Total disbursements	61,816	757	-	15,247	20,087	9,274
Excess (deficiency) of receipts over disbursements	<u>(11,210)</u>	<u>872</u>	<u>1,250</u>	<u>3,465</u>	<u>(2,982)</u>	<u>(9,274)</u>
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(6,500)
Intergovernmental disbursements	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	(6,500)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(11,210)</u>	<u>872</u>	<u>1,250</u>	<u>3,465</u>	<u>(2,982)</u>	<u>(15,774)</u>
Cash and investment fund balance - beginning	<u>85,139</u>	<u>9,958</u>	<u>8,750</u>	<u>1,370</u>	<u>31,732</u>	<u>15,823</u>
Cash and investment fund balance - ending	<u>\$ 73,929</u>	<u>\$ 10,830</u>	<u>\$ 10,000</u>	<u>\$ 4,835</u>	<u>\$ 28,750</u>	<u>\$ 49</u>
Cash and Investment Assets - December 31						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	<u>73,929</u>	<u>10,830</u>	<u>10,000</u>	<u>4,835</u>	<u>28,750</u>	<u>49</u>
Total cash and investment assets - December 31	<u>\$ 73,929</u>	<u>\$ 10,830</u>	<u>\$ 10,000</u>	<u>\$ 4,835</u>	<u>\$ 28,750</u>	<u>\$ 49</u>
Cash and Investment Fund Balance - December 31						
Restricted for:						
General government	\$ -	\$ 10,830	\$ -	\$ -	\$ 28,750	\$ 49
Public safety	73,929	-	-	4,835	-	-
Highways and streets	-	-	10,000	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - December 31	<u>\$ 73,929</u>	<u>\$ 10,830</u>	<u>\$ 10,000</u>	<u>\$ 4,835</u>	<u>\$ 28,750</u>	<u>\$ 49</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	Jury Pay Supplement	Informal Adjustment	Community Television Grant	Juvenile Accountability Incentive Block Grant	Juvenile Accountability Incentive Block Grant City Match	Tobacco Master Settlement
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	31,878
Charges for services	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	-	-	-	-	31,878
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	5,000	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	13,028
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Total disbursements	-	5,000	-	-	-	13,028
Excess (deficiency) of receipts over disbursements	-	(5,000)	-	-	-	18,850
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(8,585)	-	-
Intergovernmental disbursements	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	(8,585)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(5,000)	-	(8,585)	-	18,850
Cash and investment fund balance - beginning	10,207	14,137	14,800	8,585	9	85,672
Cash and investment fund balance - ending	<u>\$ 10,207</u>	<u>\$ 9,137</u>	<u>\$ 14,800</u>	<u>\$ -</u>	<u>\$ 9</u>	<u>\$ 104,522</u>
Cash and Investment Assets - December 31						
Cash and investments	\$ -	\$ -	\$ 14,800	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	10,207	9,137	-	-	9	104,522
Total cash and investment assets - December 31	<u>\$ 10,207</u>	<u>\$ 9,137</u>	<u>\$ 14,800</u>	<u>\$ -</u>	<u>\$ 9</u>	<u>\$ 104,522</u>
Cash and Investment Fund Balance - December 31						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	10,207	9,137	-	-	9	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	104,522
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	14,800	-	-	-
Total cash and investment fund balance - December 31	<u>\$ 10,207</u>	<u>\$ 9,137</u>	<u>\$ 14,800</u>	<u>\$ -</u>	<u>\$ 9</u>	<u>\$ 104,522</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	Adult Protective Services Grant	Juvenile Probation Administrative Fees	Adult Probation Administrative Fees	CDBG Housing Partnership	Sheriff Nonreverting	Sheriff's Narcotics Investigations
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Intergovernmental	86,023	-	-	191,256	-	-
Charges for services	-	10,469	63,759	-	-	-
Other	-	-	-	-	64,513	-
Total receipts	86,023	10,469	63,759	191,256	64,513	-
Disbursements:						
General government	-	-	-	-	-	-
Public safety	84,416	-	150	-	629	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	191,256	-	-
Total disbursements	84,416	-	150	191,256	629	-
Excess (deficiency) of receipts over disbursements	1,607	10,469	63,609	-	63,884	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	(15,000)	(70,000)	-	-	(556)
Intergovernmental disbursements	-	-	-	-	-	-
Total other financing sources (uses)	-	(15,000)	(70,000)	-	-	(556)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,607	(4,531)	(6,391)	-	63,884	(556)
Cash and investment fund balance - beginning	(5,991)	21,777	74,123	-	8,567	556
Cash and investment fund balance - ending	<u>\$ (4,384)</u>	<u>\$ 17,246</u>	<u>\$ 67,732</u>	<u>\$ -</u>	<u>\$ 72,451</u>	<u>\$ -</u>
Cash and Investment Assets - December 31						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	(4,384)	17,246	67,732	-	72,451	-
Total cash and investment assets - December 31	<u>\$ (4,384)</u>	<u>\$ 17,246</u>	<u>\$ 67,732</u>	<u>\$ -</u>	<u>\$ 72,451</u>	<u>\$ -</u>
Cash and Investment Fund Balance - December 31						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	(4,384)	17,246	67,732	-	72,451	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - December 31	<u>\$ (4,384)</u>	<u>\$ 17,246</u>	<u>\$ 67,732</u>	<u>\$ -</u>	<u>\$ 72,451</u>	<u>\$ -</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	Sheriff's Commissary	Bond Redemption	General Drain Improvement	Park Board Nonreverting Capital	Homeland Security	County Medical Care
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	-	-	105,719	-
Charges for services	169,147	-	4,625	-	-	2,555
Other	-	46,704	19,187	-	-	-
	<u>-</u>	<u>46,704</u>	<u>19,187</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total receipts	<u>169,147</u>	<u>46,704</u>	<u>23,812</u>	<u>-</u>	<u>105,719</u>	<u>2,555</u>
Disbursements:						
General government	-	-	3,419	-	-	-
Public safety	150,978	-	-	-	105,719	1,753
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>150,978</u>	<u>-</u>	<u>3,419</u>	<u>-</u>	<u>105,719</u>	<u>1,753</u>
Excess (deficiency) of receipts over disbursements	<u>18,169</u>	<u>46,704</u>	<u>20,393</u>	<u>-</u>	<u>-</u>	<u>802</u>
Other financing sources (uses):						
Transfers in	-	-	68,453	-	-	-
Transfers out	-	-	(30,995)	-	-	-
Intergovernmental disbursements	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>37,458</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>18,169</u>	<u>46,704</u>	<u>57,851</u>	<u>-</u>	<u>-</u>	<u>802</u>
Cash and investment fund balance - beginning	<u>12,949</u>	<u>561,436</u>	<u>219,702</u>	<u>7,105</u>	<u>-</u>	<u>170</u>
Cash and investment fund balance - ending	<u>\$ 31,118</u>	<u>\$ 608,140</u>	<u>\$ 277,553</u>	<u>\$ 7,105</u>	<u>\$ -</u>	<u>\$ 972</u>
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	<u>31,118</u>	<u>608,140</u>	<u>277,553</u>	<u>7,105</u>	<u>-</u>	<u>972</u>
Total cash and investment assets - December 31	<u>\$ 31,118</u>	<u>\$ 608,140</u>	<u>\$ 277,553</u>	<u>\$ 7,105</u>	<u>\$ -</u>	<u>\$ 972</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	31,118	-	-	-	-	972
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	608,140	-	-	-	-
Capital outlay	-	-	277,553	7,105	-	-
Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total cash and investment fund balance - December 31	<u>\$ 31,118</u>	<u>\$ 608,140</u>	<u>\$ 277,553</u>	<u>\$ 7,105</u>	<u>\$ -</u>	<u>\$ 972</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	Clerk's Records Perpetuation	Juvenile Delinquency Prevention Title II Grant	CASA CJI Grant	Help America Vote Act/Title III	Public Health Preparedness	Public Defender Circuit Court
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Intergovernmental	-	23,400	48,414	-	23,215	-
Charges for services	31,551	-	-	-	-	11,044
Other	-	-	-	-	-	-
Total receipts	31,551	23,400	48,414	-	23,215	11,044
Disbursements:						
General government	11,268	-	-	285,293	-	-
Public safety	-	36,707	39,511	-	-	4,000
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	21,653	-
Culture and recreation	-	-	-	-	-	-
Urban redevelopment and housing	-	-	-	-	-	-
Total disbursements	11,268	36,707	39,511	285,293	21,653	4,000
Excess (deficiency) of receipts over disbursements	<u>20,283</u>	<u>(13,307)</u>	<u>8,903</u>	<u>(285,293)</u>	<u>1,562</u>	<u>7,044</u>
Other financing sources (uses):						
Transfers in	-	8,585	-	-	25,307	-
Transfers out	-	-	-	-	-	-
Intergovernmental disbursements	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>8,585</u>	<u>-</u>	<u>-</u>	<u>25,307</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	20,283	(4,722)	8,903	(285,293)	26,869	7,044
Cash and investment fund balance - beginning	<u>80,959</u>	<u>7,015</u>	<u>-</u>	<u>285,293</u>	<u>-</u>	<u>-</u>
Cash and investment fund balance - ending	<u>\$ 101,242</u>	<u>\$ 2,293</u>	<u>\$ 8,903</u>	<u>\$ -</u>	<u>\$ 26,869</u>	<u>\$ 7,044</u>
Cash and Investment Assets - December 31						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	101,242	2,293	8,903	-	26,869	7,044
Total cash and investment assets - December 31	<u>\$ 101,242</u>	<u>\$ 2,293</u>	<u>\$ 8,903</u>	<u>\$ -</u>	<u>\$ 26,869</u>	<u>\$ 7,044</u>
Cash and Investment Fund Balance - December 31						
Restricted for:						
General government	\$ 101,242	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	2,293	-	-	-	7,044
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	8,903	-	26,869	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - December 31	<u>\$ 101,242</u>	<u>\$ 2,293</u>	<u>\$ 8,903</u>	<u>\$ -</u>	<u>\$ 26,869</u>	<u>\$ 7,044</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	Public Defender Superior 1	Public Defender Superior 2	County ID	2005 LETPP	2004 LETPP	Totals
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,386,323
Special assessments	-	-	-	-	-	126,272
Intergovernmental	-	-	-	63,000	95,828	5,823,323
Charges for services	2,900	115,413	31,968	-	-	2,678,264
Other	-	-	-	-	-	440,658
Total receipts	2,900	115,413	31,968	63,000	95,828	11,454,840
Disbursements:						
General government	-	-	-	-	-	2,030,586
Public safety	-	87,997	-	63,000	95,828	3,370,583
Highways and streets	-	-	-	-	-	3,710,328
Health and welfare	-	-	-	-	-	1,555,818
Culture and recreation	-	-	-	-	-	1,242
Urban redevelopment and housing	-	-	-	-	-	191,256
Total disbursements	-	87,997	-	63,000	95,828	10,859,813
Excess (deficiency) of receipts over disbursements	<u>2,900</u>	<u>27,416</u>	<u>31,968</u>	-	-	<u>595,027</u>
Other financing sources (uses):						
Transfers in	-	-	-	-	-	347,344
Transfers out	-	-	-	-	-	(293,109)
Intergovernmental disbursements	-	-	-	-	-	(269,137)
Total other financing sources (uses)	-	-	-	-	-	(214,902)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>2,900</u>	<u>27,416</u>	<u>31,968</u>	-	-	<u>380,125</u>
Cash and investment fund balance - beginning	-	-	-	-	-	7,367,954
Cash and investment fund balance - ending	<u>\$ 2,900</u>	<u>\$ 27,416</u>	<u>\$ 31,968</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,748,079</u>
Cash and Investment Assets - December 31						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 588,578
Restricted assets:						
Cash and investments	<u>2,900</u>	<u>27,416</u>	<u>31,968</u>	-	-	<u>7,159,501</u>
Total cash and investment assets - December 31	<u>\$ 2,900</u>	<u>\$ 27,416</u>	<u>\$ 31,968</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,748,079</u>
Cash and Investment Fund Balance - December 31						
Restricted for:						
General government	\$ -	\$ -	\$ 31,968	\$ -	\$ -	\$ 2,253,224
Public safety	2,900	27,416	-	-	-	1,425,750
Highways and streets	-	-	-	-	-	1,241,268
Health and welfare	-	-	-	-	-	1,234,808
Culture and recreation	-	-	-	-	-	111,653
Debt service	-	-	-	-	-	608,140
Capital outlay	-	-	-	-	-	284,658
Unrestricted	-	-	-	-	-	588,578
Total cash and investment fund balance - December 31	<u>\$ 2,900</u>	<u>\$ 27,416</u>	<u>\$ 31,968</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,748,079</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 INTERNAL SERVICE FUNDS
 As of and for the Year Ended December 31, 2006

	Employee Benefit Trust	Jail Inmate Trust Medical	Totals
Operating receipts:			
Employer and employee contributions	\$ 3,334,837	\$ 13,446	\$ 3,348,283
Insurance proceeds	588,979	3,118	592,097
Total operating receipts	3,923,816	16,564	3,940,380
Operating disbursements:			
Insurance premiums	320,403	-	320,403
Insurance benefits	3,551,037	2,224	3,553,261
Other	175	2,998	3,173
Total operating disbursements	3,871,615	5,222	3,876,837
Excess of receipts over disbursements	52,201	11,342	63,543
Nonoperating receipts:			
Interest and investment receipts	1,028	4	1,032
Excess of receipts over disbursements and nonoperating receipts	53,229	11,346	64,575
Cash and investment fund balance - beginning	9,169	(11,346)	(2,177)
Cash and investment fund balance - ending	\$ 62,398	\$ -	\$ 62,398
<u>Cash and Investment Assets - December 31</u>			
Restricted assets:			
Cash with fiscal agent	\$ 62,398	\$ -	\$ 62,398
<u>Cash and Investment Fund Balance - December 31</u>			
Restricted for:			
Other purposes	\$ 62,398	\$ -	\$ 62,398

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 PRIVATE-PURPOSE TRUST FUNDS
 For The Year Ended December 31, 2006

	Edith Ross Memorial	Congressional Principal	Totals
Additions:			
Investment earnings:			
Interest	\$ 508	\$ -	\$ 508
Cash and investment fund balance - beginning	6,118	57,907	64,025
Cash and investment fund balance - ending	\$ 6,626	\$ 57,907	\$ 64,533

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2006

	State Welfare Excise	Tax Sale Redemption	Tax Sale Surplus	Court Fees	Inheritance Tax	Surplus Tax
Additions:						
Agency fund additions	\$ 30,362	\$ 75,322	\$ 836,982	\$ 339,841	\$ 3,117,577	\$ 20,805
Deductions:						
Agency fund deductions	<u>30,362</u>	<u>65,470</u>	<u>572,635</u>	<u>319,091</u>	<u>3,275,630</u>	<u>151,187</u>
Excess (deficiency) of total additions over total deductions	-	9,852	264,347	20,750	(158,053)	(130,382)
Cash and investment fund balance - beginning	<u>-</u>	<u>2,722</u>	<u>310,104</u>	<u>903</u>	<u>588,218</u>	<u>167,843</u>
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 12,574</u>	<u>\$ 574,451</u>	<u>\$ 21,653</u>	<u>\$ 430,165</u>	<u>\$ 37,461</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	Surplus Dog Tax	Congressional Interest	Coroner's Training and Continuing Education	Tax Distributions	Payroll Withholdings	County Payroll
Additions:						
Agency fund additions	\$ 1,621	\$ 3,208	\$ 6,204	\$ 96,212,863	\$ 9,745,501	\$ 12,759,219
Deductions:						
Agency fund deductions	<u>1,621</u>	<u>2,316</u>	<u>5,726</u>	<u>96,212,863</u>	<u>9,745,501</u>	<u>12,759,219</u>
Excess (deficiency) of total additions over total deductions	-	892	478	-	-	-
Cash and investment fund balance - beginning	<u>20</u>	<u>33,854</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investment fund balance - ending	<u>\$ 20</u>	<u>\$ 34,746</u>	<u>\$ 478</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	Welfare Trust	Delinquent Sewage Collections	Law Enforcement Continuing Education	City/Town Court Costs	City Electrical Licenses	County Adjusted Gross Income Tax
Additions:						
Agency fund additions	\$ 33,869	\$ 55,283	\$ 32,825	\$ 32,417	\$ 7,173	\$ 15,928,683
Deductions:						
Agency fund deductions	<u>47,133</u>	<u>55,283</u>	<u>32,825</u>	<u>25,921</u>	<u>7,643</u>	<u>15,928,683</u>
Excess (deficiency) of total additions over total deductions	(13,264)	-	-	6,496	(470)	-
Cash and investment fund balance - beginning	<u>34,346</u>	<u>-</u>	<u>-</u>	<u>11,150</u>	<u>470</u>	<u>-</u>
Cash and investment fund balance - ending	<u>\$ 21,082</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,646</u>	<u>\$ -</u>	<u>\$ -</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	Commercial Vehicle Excise Tax Distribution	County User Fee	State Sales Disclosure Fee	Financial Institution Tax Distributions	Education Plate Fee	Additional Judgment Excise
Additions:						
Agency fund additions	\$ 630,035	\$ 235,888	\$ 25,195	\$ 181,637	\$ 3,019	\$ 14
Deductions:						
Agency fund deductions	<u>630,035</u>	<u>167,035</u>	<u>24,515</u>	<u>181,637</u>	<u>2,846</u>	<u>-</u>
Excess (deficiency) of total additions over total deductions	-	68,853	680	-	173	14
Cash and investment fund balance - beginning	<u>-</u>	<u>423,867</u>	<u>-</u>	<u>-</u>	<u>244</u>	<u>79</u>
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 492,720</u>	<u>\$ 680</u>	<u>\$ -</u>	<u>\$ 417</u>	<u>\$ 93</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	Probation Interstate Compact Fee	County Recorder	County Health Department	County Sheriff	Sheriff's Inmate Trust	Department of Code Enforcement
Additions:						
Agency fund additions	\$ 696	\$ 346,974	\$ 107,907	\$ 1,689,854	\$ 389,170	\$ 228,767
Deductions:						
Agency fund deductions	<u>658</u>	<u>371,581</u>	<u>149,807</u>	<u>1,689,854</u>	<u>390,356</u>	<u>228,742</u>
Excess (deficiency) of total additions over total deductions	38	(24,607)	(41,900)	-	(1,186)	25
Cash and investment fund balance - beginning	<u>-</u>	<u>25,565</u>	<u>42,614</u>	<u>-</u>	<u>4,324</u>	<u>100</u>
Cash and investment fund balance - ending	<u>\$ 38</u>	<u>\$ 958</u>	<u>\$ 714</u>	<u>\$ -</u>	<u>\$ 3,138</u>	<u>\$ 125</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	County Treasurer	Clerk of the Circuit Court	County Park Board	Mortgage Fee	Hope Storm Water Project	Totals
Additions:						
Agency fund additions	\$ 112,743,150	\$ 12,160,040	\$ 19,149	\$ 12,053	\$ 65,338	\$ 268,078,641
Deductions:						
Agency fund deductions	<u>105,729,659</u>	<u>12,099,395</u>	<u>20,218</u>	<u>10,990</u>	<u>65,338</u>	<u>261,001,775</u>
Excess (deficiency) of total additions over total deductions	7,013,491	60,645	(1,069)	1,063	-	7,076,866
Cash and investment fund balance - beginning	<u>1,139,744</u>	<u>1,649,646</u>	<u>1,070</u>	<u>-</u>	<u>-</u>	<u>4,436,883</u>
Cash and investment fund balance - ending	<u>\$ 8,153,235</u>	<u>\$ 1,710,291</u>	<u>\$ 1</u>	<u>\$ 1,063</u>	<u>\$ -</u>	<u>\$ 11,513,749</u>

BARTHOLOMEW COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT

For The Year Ended December 31, 2006

CAPITAL LEASES

The County has entered into the following capital leases:

Description of Asset	Ending Balance	Due Within One Year
Governmental Activities:		
Capital leases:		
Enhanced 911	\$ 381,897	\$ 132,411
Jail Addition and Renovation	24,900,000	-
Total governmental activities long-term debt	\$ 25,281,897	\$ 132,411

BARTHOLOMEW COUNTY
OTHER REPORTS

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

Clerk of the Circuit Court
County Auditor

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF BARTHOLOMEW COUNTY, INDIANA

Compliance

We have audited the compliance of Bartholomew County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2006. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied in all material respects with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2006.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(Continued)

A control deficiency in a County's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be significant deficiencies or material weaknesses, as defined above.

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

STATE BOARD OF ACCOUNTS

September 11, 2007

BARTHOLOMEW COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2006

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Pass-Through Indiana Department of Education Child Nutrition Cluster School Breakfast Program Calendar Year 2006	10.553	None	\$ 13,003
National School Lunch Program Calendar Year 2006	10.555	None	<u>19,358</u>
Total for cluster			<u>32,361</u>
Pass-Through Indiana Department of Health Special Supplemental Nutrition Program for Women, Infants, and Children Fiscal Year 2006 Contract Fiscal Year 2007 Contract	10.557	WIC 102-1 WIC 102-1	175,595 <u>47,619</u>
Total for program			<u>223,214</u>
Total for federal grantor agency			<u>255,575</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through Indiana Lt. Governor Office of Community and Rural Affairs Community Development Block Grants/State's Program Housing Partnerships, Inc.	14.228	HD-004-001	<u>191,256</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute Juvenile Justice and Delinquency Prevention-Allocation to States Title II, Aftercare/Community Liaison Officer Title II, Aftercare/Community Liaison Officer	16.540	04-JF-030 05-JF-003	7,105 <u>26,171</u>
Total for program			<u>33,276</u>
Crime Victim Assistance Court Appointed Advocates for Children Victim Assistance Program Court Appointed Advocates for Children Victim Assistance Program	16.575	05VA013 05VA014 06VA011 06VA012	17,281 10,674 19,178 <u>10,675</u>
Total for program			<u>57,808</u>
Total for federal grantor agency			<u>91,084</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation Highway Planning and Construction Cluster Highway Planning and Construction 2006 Bridge Inventory - Phase 1 Bridge 101 Observation During Construction Bridge 101 Observation During Construction	20.205	BR-NBIS(577) BRF-7903(1) BRF-7903(2)	25,520 22 <u>58</u>
Total for cluster			<u>25,600</u>
Pass-Through Indiana Criminal Justice Institute Highway Safety Cluster State and Community Highway Safety Operation Pullover Radars Operation Pullover	20.600	OP-06-02-03-03 J8-2006-04-04-01 OP-07-01-01-62	11,924 2,910 <u>2,115</u>
Total for cluster			<u>16,949</u>
Total for federal grantor agency			<u>42,549</u>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

BARTHOLOMEW COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2006
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. ELECTIONS ASSISTANCE COMMISSION</u>			
Pass-Through Indiana Secretary of State Help America Vote Act Requirements Payments Voting Machines	90.401		<u>285,293</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Health Centers for Disease Control and Prevention - Investigations and Technical Assistance Award Year Ending August 30, 2006 Pandemic Influenza Award Year Ending August 30, 2007	93.283	BPRS 102-4 BPRS 102-4 BPRS 102-4	36,141 2,196 <u>9,016</u>
Total for program			<u>47,353</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement County Prosecutor's Expenditures County Clerk's Expenditures County Court Expenditures Collection Incentives Indirect Costs	93.563	None None None None None	263,311 20,029 31,433 75,441 <u>46,198</u>
Total for program			<u>436,412</u>
Total for federal grantor agency			<u>483,765</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Homeland Security Grant Cluster Emergency Management Performance Grants FY 2005 Reimbursement	97.042	None	<u>29,828</u>
Homeland Security Grant Program FY 2005 Radios	97.067	70-0560-0-1-999	<u>105,719</u>
State Homeland Security Program FY 2004 Laptops at Fire Departments	97.073	None	<u>11,250</u>
Law Enforcement Terrorism Prevention Program FY 2004 Radios FY 2005 Laptops	97.074	70-0560-0-1-999 None	84,578 <u>63,000</u>
Total for program			<u>147,578</u>
Total for cluster			<u>294,375</u>
Total for federal grantor agency			<u>294,375</u>
Total federal awards expended			<u>\$ 1,643,897</u>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

BARTHOLOMEW COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

I. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Bartholomew County (County) and is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Accordingly, the amount of federal awards expended is based on when the activity related to the award occurs. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

II. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2006:

Program Title	Federal CFDA Number	2006
Community Development Block Grants/State's Program	14.228	\$ 191,256
Crime Victim Assistance	16.575	36,459

BARTHOLOMEW COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Qualified

Internal control over financial reporting:

Material weaknesses identified?	no
Significant deficiencies identified that are not considered to be material weaknesses?	none reported

Noncompliance material to financial statements noted?	no
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Federal Awards:

Internal control over major programs:

Material weaknesses identified?	no
Significant deficiencies identified that are not considered to be material weaknesses?	none reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	no
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Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
93.563	Child Support Enforcement

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

Auditee qualified as low-risk auditee?	yes
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Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

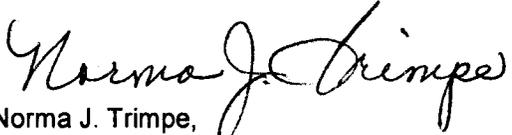


BARTHOLOMEW CIRCUIT/SUPERIOR COURT CLERK
234 WASHINGTON STREET
COURTHOUSE P.O. BOX 924
COLUMBUS, INDIANA 47201
(812) 379-1600

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Finding Number 2005-1, Child Support Enforcement Reporting

Original SBA Audit Report Number: B28455
Fiscal Year 2005
Auditee Contact Person Norma J. Trimpe
Title of Contact Person Clerk of the Circuit Court
Phone Number 812-379-5363
Status of Finding: Corrected


Norma J. Trimpe,
Clerk of the Circuit Court

July 23, 2007



WILLIAM M. NASH, Prosecuting Attorney
Child Support Division
Bartholomew County, Indiana - Ninth Judicial Circuit
234 Washington Street, Columbus, IN 47201
(812) 379-1674 Fax (812) 379-1701

OFFICE OF THE PROSECUTING ATTORNEY

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Finding Number 2005-2, Reportable Condition – Child Support Enforcement Case Balances

Original SBA Audit Report Number:	B28455
Fiscal Year	2005
Auditee Contact Person	Adam Norman
Title of Contact Person	Deputy Prosecutor
Phone Number	812-379-1674
Status of Finding:	Corrected

A handwritten signature in cursive script, appearing to read "Adam Norman".

Adam Norman,
Deputy Prosecutor

August 29, 2007

BARTHOLOMEW COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 22, 2007, with Nancy McKinney, Auditor; and Paul Franke, President of the Board of County Commissioners. Our audit disclosed no material items that warrant comment at this time.