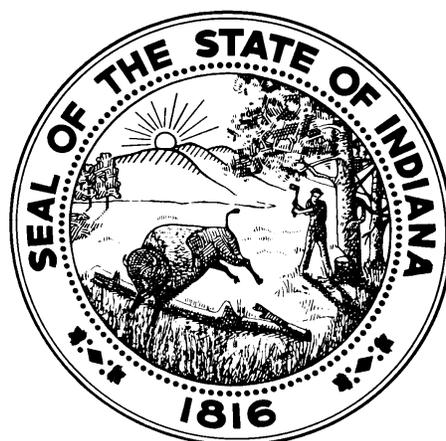


**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

ANNUAL FINANCIAL REPORT

2007

BARTHOLOMEW COUNTY, INDIANA



**FILED**

09/15/2008



## 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.....	24-35
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.....	37-43
Schedule of Long-Term Debt .....	44
Other Reports.....	45
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.....	48-49
Schedule of Expenditures of Federal Awards .....	50-51
Notes to Schedule of Expenditures of Federal Awards.....	52
Schedule of Findings and Questioned Costs .....	53
Auditee Prepared Schedule:	
Summary Schedule of Prior Audit Findings .....	54
Exit Conference.....	55

### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Nancy McKinney	01-01-07 to 12-31-10
Treasurer	Vernon Jewell	01-01-07 to 12-31-10
Clerk	Norma J. Trimpe Tami Hines	01-01-07 to 12-31-07 01-01-08 to 12-31-11
Sheriff	Mark E. Gorbett	01-01-07 to 12-31-10
Recorder	Betty Jean Beshear	01-01-07 to 12-31-10
President of the Board of County Commissioners	Paul Franke Carl Lienhoop	01-01-07 to 12-31-07 01-01-08 to 12-31-08
President of the County Council	Sue R. Paris Phyllis Apple	01-01-07 to 12-31-07 01-01-08 to 12-31-08



**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](http://www.in.gov/sboa)

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, 2007, 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, 2007, 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 July 10, 2008, 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.

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

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

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 it.

STATE BOARD OF ACCOUNTS

July 10, 2008



**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](http://www.in.gov/sboa)

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, 2007, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 10, 2008. 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 July 10, 2008.

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

July 10, 2008

BARTHOLOMEW COUNTY  
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS  
For The Year Ended December 31, 2007

<u>Functions/Programs</u>	Program Receipts				Net (Disbursement) Receipt and Changes in Net Assets
	Disbursements	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government
					Governmental Activities
Primary government:					
Governmental activities:					
General government	\$ 17,062,831	\$ 650,332	\$ 237,303	\$ 5,798	\$ (16,169,398)
Public safety	10,559,771	2,889,928	-	73,478	(7,596,365)
Highways and streets	6,377,707	-	2,434,356	1,115,611	(2,827,740)
Health and welfare	6,522,433	445,868	2,369,834	-	(3,706,731)
Culture and recreation	195,924	18,728	-	-	(177,196)
Interest on indebtedness	550,000	-	-	-	(550,000)
	\$ 41,268,666	\$ 4,004,856	\$ 5,041,493	\$ 1,194,887	(31,027,430)
General receipts:					
Property taxes					21,223,664
Income taxes					5,188,187
Intergovernmental					1,155,821
Other local sources					2,136,080
Grants and contributions not restricted to specific programs					77,124
Investment earnings					1,238,471
					31,019,347
Change in net assets					(8,083)
Net assets - beginning					18,707,853
Net assets - ending					\$ 18,699,770
<u>Assets</u>					
Cash and investments					\$ 3,850,198
Cash with fiscal agent					371,211
Restricted assets:					
Cash and investments					14,478,361
Total assets					\$ 18,699,770
<u>Net Assets</u>					
Restricted for:					
General government					\$ 2,836,271
Public safety					1,013,177
Highways and streets					1,205,997
Health and welfare					4,186,132
Culture and recreation					141,051
Debt service					1,763,849
Capital outlay					3,331,884
Unrestricted					4,221,409
Total net assets					\$ 18,699,770

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, 2007

	General	Family and Children	Cumulative Bridge	Other Governmental Funds	Totals
<b>Receipts:</b>					
Taxes	\$ 15,330,776	\$ 5,857,539	\$ 2,136,642	\$ 3,983,811	\$ 27,308,768
Special assessments	-	-	-	1,448	1,448
Licenses and permits	-	-	-	47,887	47,887
Intergovernmental	1,194,854	1,324,707	14,928	5,529,461	8,063,950
Charges for services	799,044	-	-	1,353,455	2,152,499
Fines and forfeits	578,228	-	-	1,224,794	1,803,022
Other	826,751	-	302,802	566,253	1,695,806
<b>Total receipts</b>	<b>18,729,653</b>	<b>7,182,246</b>	<b>2,454,372</b>	<b>12,707,109</b>	<b>41,073,380</b>
<b>Disbursements:</b>					
General government	13,608,786	-	-	3,575,655	17,184,441
Public safety	8,027,363	-	-	2,532,408	10,559,771
Highways and streets	-	-	-	3,701,093	3,701,093
Health and welfare	56,896	5,116,651	-	1,348,886	6,522,433
Culture and recreation	194,819	-	-	1,105	195,924
Debt service:					
Interest	-	-	-	550,000	550,000
Capital outlay:					
Highways and streets	-	-	2,676,614	-	2,676,614
<b>Total disbursements</b>	<b>21,887,864</b>	<b>5,116,651</b>	<b>2,676,614</b>	<b>11,709,147</b>	<b>41,390,276</b>
Excess (deficiency) of receipts over disbursements	(3,158,211)	2,065,595	(222,242)	997,962	(316,896)
<b>Other financing sources (uses):</b>					
Transfers in	2,000	-	-	106,578	108,578
Transfers out	(1,000)	-	-	(107,578)	(108,578)
<b>Total other financing sources (uses)</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>(1,000)</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3,157,211)	2,065,595	(222,242)	996,962	(316,896)
Cash and investment fund balance - beginning	6,629,050	1,021,791	3,246,535	7,748,079	18,645,455
Cash and investment fund balance - ending	<u>\$ 3,471,839</u>	<u>\$ 3,087,386</u>	<u>\$ 3,024,293</u>	<u>\$ 8,745,041</u>	<u>18,328,559</u>
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.					
					371,211
Net assets of governmental activities					<u>\$ 18,699,770</u>
<b>Cash and Investment Assets - Ending</b>					
Cash and investments	\$ 3,471,839	\$ -	\$ -	\$ 378,359	\$ 3,850,198
Restricted assets:					
Cash and investments	-	3,087,386	3,024,293	8,366,682	14,478,361
<b>Total cash and investment assets - ending</b>	<u>\$ 3,471,839</u>	<u>\$ 3,087,386</u>	<u>\$ 3,024,293</u>	<u>\$ 8,745,041</u>	<u>\$ 18,328,559</u>
<b>Cash and Investment Fund Balance - Ending</b>					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ 2,836,271	\$ 2,836,271
Public safety	-	-	-	1,013,177	1,013,177
Highways and streets	-	-	-	1,205,997	1,205,997
Health and welfare	-	3,087,386	-	1,098,746	4,186,132
Culture and recreation	-	-	-	141,051	141,051
Debt service	-	-	-	1,763,849	1,763,849
Capital outlay	-	-	3,024,293	307,591	3,331,884
Unrestricted	3,471,839	-	-	378,359	3,850,198
<b>Total cash and investment fund balance - ending</b>	<u>\$ 3,471,839</u>	<u>\$ 3,087,386</u>	<u>\$ 3,024,293</u>	<u>\$ 8,745,041</u>	<u>\$ 18,328,559</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, 2007

	<u>Internal Service Funds</u>
Operating receipts:	
Employer and employee contributions	4,194,002
Insurance proceeds	<u>185,438</u>
Total operating receipts	<u>4,379,440</u>
Operating disbursements:	
Insurance premiums	430,328
Insurance benefits	<u>3,642,064</u>
Total operating disbursements	<u>4,072,392</u>
Excess (deficiency) of operating receipts over operating disbursements	<u>307,048</u>
Nonoperating receipts (disbursements):	
Interest and Investment receipts	<u>1,765</u>
Total nonoperating receipts (disbursements)	<u>1,765</u>
Excess of receipts over disbursements and nonoperating receipts	308,813
Cash and investment fund balance - beginning	<u>62,398</u>
Cash and investment fund balance - ending	<u>\$ 371,211</u>
<u>Cash and Investment Assets - December 31</u>	
Restricted assets:	
Cash with fiscal agent	<u>\$ 371,211</u>
<u>Cash and Investment Fund Balance - December 31</u>	
Restricted for:	
Other purposes	<u>\$ 371,211</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, 2007

	Pension Trust Funds	Private-Purpose Trust Funds	Agency Funds
Additions:			
Contributions:			
Employer	\$ 540,736	\$ -	\$ -
Other	-	1,292	-
	<u>540,736</u>	<u>1,292</u>	<u>-</u>
Total contributions	<u>540,736</u>	<u>1,292</u>	<u>-</u>
Investment earnings:			
Interest	208,799	-	-
Dividends	907,884	-	-
	<u>1,116,683</u>	<u>-</u>	<u>-</u>
Total investment earnings	<u>1,116,683</u>	<u>-</u>	<u>-</u>
Agency fund additions	-	-	<u>287,071,783</u>
Total additions	<u>1,657,419</u>	<u>1,292</u>	<u>287,071,783</u>
Deductions:			
Benefits	121,490	-	-
Administrative and general	51,485	-	-
Agency fund deductions	-	-	<u>282,025,031</u>
	<u>172,975</u>	<u>-</u>	<u>282,025,031</u>
Total deductions	<u>172,975</u>	<u>-</u>	<u>282,025,031</u>
Excess of total additions over total deductions	1,484,444	1,292	5,046,752
Cash and investment fund balance - beginning	<u>7,594,519</u>	<u>64,533</u>	<u>11,513,749</u>
Cash and investment fund balance - ending	<u>\$ 9,078,963</u>	<u>\$ 65,825</u>	<u>\$ 16,560,501</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.

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

BARTHOLOMEW COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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.

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

A. 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

BARTHOLOMEW COUNTY  
 NOTES TO FINANCIAL STATEMENTS  
 (Continued)

resolution/ordinance and the 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.

B. Cash and Investment Balance Deficits

At December 31, 2007, the following funds reported deficits in cash and investments, which are violations of the Uniform Compliance Guidelines and state statute:

Fund	2007
Adult Protective Services Grant	\$ (6,257)
Aftercare Community Liaison	(8,589)

Cash and investment deficits arose primarily from disbursements exceeding receipts due to the (reimbursable federal grants; these deficits are to be repaid from future receipts.)

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, 2007, 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 \$857,156 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, 2007, the County had the following investments:

BARTHOLOMEW COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Investment Type	Primary Government Market Value	Sheriff's Retirement and Benefit Pension Plans
Mutual funds	\$ -	\$ 9,078,963
Repurchase agreements	954,442	-
Totals	\$ 954,442	\$ 9,078,963

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 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.

BARTHOLOMEW COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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, 2007, 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.

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.

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

\*The mutual bond funds had a weighted average maturity of 1 year.

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.

BARTHOLOMEW COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

B. Interfund Transfers

Interfund transfers for the year ended December 31, 2007, were as follows:

Transfer From	Transfer To	2007
General Fund	Other governmental funds	\$ 1,000
Other governmental funds	General Fund	2,000
Other governmental funds	Other governmental funds	105,578
Total		\$ 108,578

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

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; 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, Retiree, 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 \$80,000 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.

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

BARTHOLOMEW COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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. Lease payments during the year totaled \$550,000 which was for interest.

C. Subsequent Event

The weekend of June 7<sup>th</sup> and 8<sup>th</sup>, 2008, Bartholomew County suffered substantial flooding. Estimates of damages to county infrastructure and other capital assets run into hundreds of millions of dollars. Federal funding for a significant portion of the recovery costs are anticipated but the exact amount is unknown at this time.

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, 2 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. Disbursements for postemployment benefits cannot be reasonably estimated.

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

BARTHOLOMEW COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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:

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.

BARTHOLOMEW COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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.

Actuarial Information for the Above Plans

	PERF	County Police Retirement Plan	County Police Benefit Plan
Annual required contribution	\$ 580,859	\$ 492,919	\$ 17,634
Interest on net pension obligation	(16,467)	(9,349)	-
Adjustment to annual required contribution	18,765	19,026	-
Annual pension cost	583,157	502,596	17,634
Contributions made	542,411	523,102	17,634
Increase (decrease) in net pension obligation	40,746	(20,506)	-
Net pension obligation, beginning of year	(227,126)	(133,562)	-
Net pension obligation, end of year	\$ (186,380)	\$ (154,068)	\$ -

	PERF	County Police Retirement Plan	County Police Benefit Plan
Contribution rates:			
County	5.75%	27%	1%
Plan members	3%	None	None
Actuarial valuation date	07-01-07	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	06-30-05	\$ 437,164	105%	\$ (264,091)
	06-30-06	525,841	112%	(227,126)
	06-30-07	583,157	93%	(186,380)
County Police Retirement Plan	12-31-05	382,116	108%	(153,963)
	12-31-06	486,772	96%	(133,562)
	12-31-07	502,596	96%	(154,068)
County Police Benefit Plan	12-31-05	25,008	100%	-
	12-31-06	23,995	100%	-
	12-31-07	17,634	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 (Unfunded) AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess (Unfunded) AAL as a Percentage of Covered Payroll ((a-b)/c)
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%)
07-01-07	10,841,500	10,619,845	221,655	102%	10,094,096	2%

County Police Retirement Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Excess of Assets Over (Unfunded) AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess AAL as a Percentage of Covered Payroll ((a-b)/c)
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%	1,654,094	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%
01-01-08	8,181,867	8,181,867	-	100%	1,767,102	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, 2007

	Local Road and Street	Accident Report	Firearms Training	Health	County Alcohol and Drug Services	Donations	Clerk's Records Perpetuation
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ 965,802	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	47,887	-	-	-
Intergovernmental	546,674	-	-	244,061	-	-	-
Charges for services	-	10,928	-	111,614	-	-	-
Fines and forfeits	-	-	17,530	-	161,309	-	31,883
Other	29,920	-	-	15,714	7,371	27,383	-
<b>Total receipts</b>	<b>576,594</b>	<b>10,928</b>	<b>17,530</b>	<b>1,385,078</b>	<b>168,680</b>	<b>27,383</b>	<b>31,883</b>
<b>Disbursements:</b>							
General government	-	-	-	-	-	13,494	44,649
Public safety	-	12,728	13,824	-	113,502	-	-
Highways and streets	549,821	-	-	-	-	-	-
Health and welfare	-	-	-	1,314,332	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>549,821</b>	<b>12,728</b>	<b>13,824</b>	<b>1,314,332</b>	<b>113,502</b>	<b>13,494</b>	<b>44,649</b>
Excess (deficiency) of receipts over disbursements	26,773	(1,800)	3,706	70,746	55,178	13,889	(12,766)
<b>Other financing sources (uses):</b>							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	26,773	(1,800)	3,706	70,746	55,178	13,889	(12,766)
Cash and investment fund balance - beginning	252,629	6,841	6,948	782,057	4,298	86,849	101,242
Cash and investment fund balance - ending	\$ 279,402	\$ 5,041	\$ 10,654	\$ 852,803	\$ 59,476	\$ 100,738	\$ 88,476
<b>Cash and Investment Assets - Ending</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,738	\$ -
Restricted assets:							
Cash and investments	279,402	5,041	10,654	852,803	59,476	-	88,476
<b>Total cash and investment assets - ending</b>	<b>\$ 279,402</b>	<b>\$ 5,041</b>	<b>\$ 10,654</b>	<b>\$ 852,803</b>	<b>\$ 59,476</b>	<b>\$ 100,738</b>	<b>\$ 88,476</b>
<b>Cash and Investment Fund Balance - Ending</b>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 88,476
Public safety	-	5,041	10,654	-	59,476	-	-
Highways and streets	279,402	-	-	-	-	-	-
Health and welfare	-	-	-	852,803	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	100,738	-
<b>Total cash and investment fund balance - ending</b>	<b>\$ 279,402</b>	<b>\$ 5,041</b>	<b>\$ 10,654</b>	<b>\$ 852,803</b>	<b>\$ 59,476</b>	<b>\$ 100,738</b>	<b>\$ 88,476</b>

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, 2007  
 (Continued)

	Emergency Telephone System	Drug Free Community	Highway	Property Reassessment	Prosecutor Title IV-D #1	Supplemental Juvenile Probation Service	Supplemental Adult Probation Service
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ 153,782	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	316,887	-	3,003,293	1,075	-	-	-
Charges for services	765,241	-	-	-	-	-	-
Fines and forfeits	-	54,844	-	-	-	15,483	354,827
Other	42,281	24,455	84,085	72,481	7,845	4,260	20,241
<b>Total receipts</b>	<b>1,124,409</b>	<b>79,299</b>	<b>3,087,378</b>	<b>227,338</b>	<b>7,845</b>	<b>19,743</b>	<b>375,068</b>
Disbursements:							
General government	-	-	-	186,957	-	-	-
Public safety	1,106,832	47,546	-	-	5,116	36,639	442,976
Highways and streets	-	-	3,151,272	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>1,106,832</b>	<b>47,546</b>	<b>3,151,272</b>	<b>186,957</b>	<b>5,116</b>	<b>36,639</b>	<b>442,976</b>
Excess (deficiency) of receipts over disbursements	17,577	31,753	(63,894)	40,381	2,729	(16,896)	(67,908)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	15,000	80,000
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>80,000</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	17,577	31,753	(63,894)	40,381	2,729	(1,896)	12,092
Cash and investment fund balance - beginning	342,663	73,929	978,639	751,327	-	42,184	131,637
Cash and investment fund balance - ending	\$ 360,240	\$ 105,682	\$ 914,745	\$ 791,708	\$ 2,729	\$ 40,288	\$ 143,729
<b>Cash and Investment Assets - Ending</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	360,240	105,682	914,745	791,708	2,729	40,288	143,729
<b>Total cash and investment assets - ending</b>	<b>\$ 360,240</b>	<b>\$ 105,682</b>	<b>\$ 914,745</b>	<b>\$ 791,708</b>	<b>\$ 2,729</b>	<b>\$ 40,288</b>	<b>\$ 143,729</b>
<b>Cash and Investment Fund Balance - Ending</b>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ 791,708	\$ -	\$ -	\$ -
Public safety	360,240	105,682	-	-	2,729	40,288	143,729
Highways and streets	-	-	914,745	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - ending</b>	<b>\$ 360,240</b>	<b>\$ 105,682</b>	<b>\$ 914,745</b>	<b>\$ 791,708</b>	<b>\$ 2,729</b>	<b>\$ 40,288</b>	<b>\$ 143,729</b>

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, 2007  
 (Continued)

	Recorder's Records Perpetuation	Covered Bridge	Health Maintenance	Pretrial Diversion	Guardian Ad Litem /Court	Plat Book	Misdemeanant
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	1,850	61,074	-	8,957	-	46,841
Charges for services	98,181	-	-	-	-	2,100	-
Fines and forfeits	-	-	-	115,654	-	-	-
Other	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>98,181</b>	<b>1,850</b>	<b>61,074</b>	<b>115,654</b>	<b>8,957</b>	<b>2,100</b>	<b>46,841</b>
<b>Disbursements:</b>							
General government	77,364	-	-	-	8,957	1,493	-
Public safety	-	-	-	106,678	-	-	52,315
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	12,339	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>77,364</b>	<b>-</b>	<b>12,339</b>	<b>106,678</b>	<b>8,957</b>	<b>1,493</b>	<b>52,315</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>20,817</b>	<b>1,850</b>	<b>48,735</b>	<b>8,976</b>	<b>-</b>	<b>607</b>	<b>(5,474)</b>
<b>Other financing sources (uses):</b>							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>20,817</b>	<b>1,850</b>	<b>48,735</b>	<b>8,976</b>	<b>-</b>	<b>607</b>	<b>(5,474)</b>
<b>Cash and investment fund balance - beginning</b>	<b>140,081</b>	<b>10,000</b>	<b>80,607</b>	<b>19,814</b>	<b>100</b>	<b>10,830</b>	<b>130,125</b>
<b>Cash and investment fund balance - ending</b>	<b>\$ 160,898</b>	<b>\$ 11,850</b>	<b>\$ 129,342</b>	<b>\$ 28,790</b>	<b>\$ 100</b>	<b>\$ 11,437</b>	<b>\$ 124,651</b>
<b>Cash and Investment Assets - Ending</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Restricted assets:</b>							
Cash and investments	160,898	11,850	129,342	28,790	100	11,437	124,651
<b>Total cash and investment assets - ending</b>	<b>\$ 160,898</b>	<b>\$ 11,850</b>	<b>\$ 129,342</b>	<b>\$ 28,790</b>	<b>\$ 100</b>	<b>\$ 11,437</b>	<b>\$ 124,651</b>
<b>Cash and Investment Fund Balance - Ending</b>							
<b>Restricted for:</b>							
General government	\$ 160,898	\$ -	\$ -	\$ -	\$ 100	\$ 11,437	\$ -
Public safety	-	-	-	28,790	-	-	124,651
Highways and streets	-	11,850	-	-	-	-	-
Health and welfare	-	-	129,342	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - ending</b>	<b>\$ 160,898</b>	<b>\$ 11,850</b>	<b>\$ 129,342</b>	<b>\$ 28,790</b>	<b>\$ 100</b>	<b>\$ 11,437</b>	<b>\$ 124,651</b>

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, 2007  
 (Continued)

	Supplemental Public Defender Service	Tax Sale Fees	Inmate Medical	Sheriff's Commissary	Community Corrections Adult	Tobacco Settlement	Election Board
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 219,535
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	401,912	34,294	1,536
Charges for services	-	9,755	-	196,092	-	-	-
Fines and forfeits	-	-	16,677	-	-	-	-
Other	-	-	-	-	-	-	44,372
<b>Total receipts</b>	<b>-</b>	<b>9,755</b>	<b>16,677</b>	<b>196,092</b>	<b>401,912</b>	<b>34,294</b>	<b>265,443</b>
Disbursements:							
General government	-	-	-	-	-	-	92,755
Public safety	-	-	14,468	196,949	365,317	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	22,215	-
Culture and recreation	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>14,468</b>	<b>196,949</b>	<b>365,317</b>	<b>22,215</b>	<b>92,755</b>
Excess (deficiency) of receipts over disbursements	-	9,755	2,209	(857)	36,595	12,079	172,688
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(10,578)	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(10,578)</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	9,755	2,209	(857)	26,017	12,079	172,688
Cash and investment fund balance - beginning	15,595	49	4,835	31,118	61,569	104,522	359,347
Cash and investment fund balance - ending	<u>\$ 15,595</u>	<u>\$ 9,804</u>	<u>\$ 7,044</u>	<u>\$ 30,261</u>	<u>\$ 87,586</u>	<u>\$ 116,601</u>	<u>\$ 532,035</u>
<b>Cash and Investment Assets - Ending</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	15,595	9,804	7,044	30,261	87,586	116,601	532,035
<b>Total cash and investment assets - ending</b>	<u>\$ 15,595</u>	<u>\$ 9,804</u>	<u>\$ 7,044</u>	<u>\$ 30,261</u>	<u>\$ 87,586</u>	<u>\$ 116,601</u>	<u>\$ 532,035</u>
<b>Cash and Investment Fund Balance - Ending</b>							
Restricted for:							
General government	\$ -	\$ 9,804	\$ -	\$ -	\$ -	\$ -	\$ 532,035
Public safety	15,595	-	7,044	30,261	87,586	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	116,601	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - ending</b>	<u>\$ 15,595</u>	<u>\$ 9,804</u>	<u>\$ 7,044</u>	<u>\$ 30,261</u>	<u>\$ 87,586</u>	<u>\$ 116,601</u>	<u>\$ 532,035</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, 2007  
 (Continued)

	Drug Enforcement	Community Corrections Juvenile	Informal Adjustment	Armuth-Schuder Main	Big Tough Drain	Hardin S Linke	Clifford Maintenance Drain
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	61,495	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	2,513	-	-	-	-
Other	6,852	96	-	1,739	3,671	3,238	1,946
<b>Total receipts</b>	<b>6,852</b>	<b>61,591</b>	<b>2,513</b>	<b>1,739</b>	<b>3,671</b>	<b>3,238</b>	<b>1,946</b>
Disbursements:							
General government	7,546	67,465	10,000	-	1,946	-	4,605
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>7,546</b>	<b>67,465</b>	<b>10,000</b>	<b>-</b>	<b>1,946</b>	<b>-</b>	<b>4,605</b>
Excess (deficiency) of receipts over disbursements	(694)	(5,874)	(7,487)	1,739	1,725	3,238	(2,659)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(694)	(5,874)	(7,487)	1,739	1,725	3,238	(2,659)
Cash and investment fund balance - beginning	5,280	25,337	9,137	16,907	37,559	30,863	2,659
Cash and investment fund balance - ending	\$ 4,586	\$ 19,463	\$ 1,650	\$ 18,646	\$ 39,284	\$ 34,101	\$ -
<b>Cash and Investment Assets - Ending</b>							
Cash and investments	\$ -	\$ -	\$ 1,650	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	4,586	19,463	-	18,646	39,284	34,101	-
<b>Total cash and investment assets - ending</b>	<b>\$ 4,586</b>	<b>\$ 19,463</b>	<b>\$ 1,650</b>	<b>\$ 18,646</b>	<b>\$ 39,284</b>	<b>\$ 34,101</b>	<b>\$ -</b>
<b>Cash and Investment Fund Balance - Ending</b>							
Restricted for:							
General government	\$ 4,586	\$ 19,463	\$ -	\$ 18,646	\$ 39,284	\$ 34,101	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	1,650	-	-	-	-
<b>Total cash and investment fund balance - ending</b>	<b>\$ 4,586</b>	<b>\$ 19,463</b>	<b>\$ 1,650</b>	<b>\$ 18,646</b>	<b>\$ 39,284</b>	<b>\$ 34,101</b>	<b>\$ -</b>

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, 2007  
 (Continued)

	Denois Creek Drain	Opossum Creek Drain	Driftwood Drain	Henry Loesch Drain	Charles Ross Drain	Sloan Branch Drain	Ellen Stobo Drain
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	1,448	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	4,368	3,142	849	-	308	1,037	200
<b>Total receipts</b>	<b>4,368</b>	<b>3,142</b>	<b>849</b>	<b>1,448</b>	<b>308</b>	<b>1,037</b>	<b>200</b>
<b>Disbursements:</b>							
General government	-	27,634	237	1,561	-	36,807	238
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>27,634</b>	<b>237</b>	<b>1,561</b>	<b>-</b>	<b>36,807</b>	<b>238</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>4,368</b>	<b>(24,492)</b>	<b>612</b>	<b>(113)</b>	<b>308</b>	<b>(35,770)</b>	<b>(38)</b>
<b>Other financing sources (uses):</b>							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>4,368</b>	<b>(24,492)</b>	<b>612</b>	<b>(113)</b>	<b>308</b>	<b>(35,770)</b>	<b>(38)</b>
<b>Cash and investment fund balance - beginning</b>	<b>44,493</b>	<b>33,516</b>	<b>6,857</b>	<b>15,633</b>	<b>2,223</b>	<b>43,951</b>	<b>1,288</b>
<b>Cash and investment fund balance - ending</b>	<b>\$ 48,861</b>	<b>\$ 9,024</b>	<b>\$ 7,469</b>	<b>\$ 15,520</b>	<b>\$ 2,531</b>	<b>\$ 8,181</b>	<b>\$ 1,250</b>
<b>Cash and Investment Assets - Ending</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	48,861	9,024	7,469	15,520	2,531	8,181	1,250
<b>Total cash and investment assets - ending</b>	<b>\$ 48,861</b>	<b>\$ 9,024</b>	<b>\$ 7,469</b>	<b>\$ 15,520</b>	<b>\$ 2,531</b>	<b>\$ 8,181</b>	<b>\$ 1,250</b>
<b>Cash and Investment Fund Balance - Ending</b>							
Restricted for:							
General government	\$ 48,861	\$ 9,024	\$ 7,469	\$ 15,520	\$ 2,531	\$ 8,181	\$ 1,250
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - ending</b>	<b>\$ 48,861</b>	<b>\$ 9,024</b>	<b>\$ 7,469</b>	<b>\$ 15,520</b>	<b>\$ 2,531</b>	<b>\$ 8,181</b>	<b>\$ 1,250</b>

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, 2007  
 (Continued)

	Walesboro Maintenance Drain	Little Tough Maintenance	Martin Holder Maintenance	Clifty Farms Maintenance	Juvenile Accountability Incentive Block Grant	Adult Protective Services Grant	Juvenile Accountability Incentive Block Grant City Match
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	14,000	114,342	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	1,035	592	402	438	-	-	-
<b>Total receipts</b>	<b>1,035</b>	<b>592</b>	<b>402</b>	<b>438</b>	<b>14,000</b>	<b>114,342</b>	<b>-</b>
Disbursements:							
General government	-	574	3,715	-	14,000	116,215	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>574</b>	<b>3,715</b>	<b>-</b>	<b>14,000</b>	<b>116,215</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	1,035	18	(3,313)	438	-	(1,873)	-
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,035	18	(3,313)	438	-	(1,873)	-
Cash and investment fund balance - beginning	9,818	5,774	4,723	4,193	-	(4,384)	9
Cash and investment fund balance - ending	\$ 10,853	\$ 5,792	\$ 1,410	\$ 4,631	\$ -	\$ (6,257)	\$ 9
<b>Cash and Investment Assets - Ending</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	10,853	5,792	1,410	4,631	-	(6,257)	9
<b>Total cash and investment assets - ending</b>	<b>\$ 10,853</b>	<b>\$ 5,792</b>	<b>\$ 1,410</b>	<b>\$ 4,631</b>	<b>\$ -</b>	<b>\$ (6,257)</b>	<b>\$ 9</b>
<b>Cash and Investment Fund Balance - Ending</b>							
Restricted for:							
General government	\$ 10,853	\$ 5,792	\$ 1,410	\$ 4,631	\$ -	\$ (6,257)	\$ 9
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - ending</b>	<b>\$ 10,853</b>	<b>\$ 5,792</b>	<b>\$ 1,410</b>	<b>\$ 4,631</b>	<b>\$ -</b>	<b>\$ (6,257)</b>	<b>\$ 9</b>

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, 2007  
 (Continued)

	Tele- communications Nonreverting	Community Television Grant	Community Corrections Project Income	Park Board Nonreverting Capital	Park Board Nonreverting Operating	Juvenile Probation Administrative Fees	Adult Probation Administrative Fees
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	77,449	-	-	-	17,900	-	-
Fines and forfeits	-	-	328,619	-	-	12,426	64,056
Other	24,808	-	21,539	-	11,603	-	-
<b>Total receipts</b>	<b>102,257</b>	<b>-</b>	<b>350,158</b>	<b>-</b>	<b>29,503</b>	<b>12,426</b>	<b>64,056</b>
<b>Disbursements:</b>							
General government	151,354	-	319,031	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	1,105	-	-
Debt Service	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>151,354</b>	<b>-</b>	<b>319,031</b>	<b>-</b>	<b>1,105</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	(49,097)	-	31,127	-	28,398	12,426	64,056
<b>Other financing sources (uses):</b>							
Transfers in	-	-	10,578	-	1,000	-	-
Transfers out	-	-	-	-	-	(15,000)	(80,000)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>10,578</b>	<b>-</b>	<b>1,000</b>	<b>(15,000)</b>	<b>(80,000)</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(49,097)	-	41,705	-	29,398	(2,574)	(15,944)
Cash and investment fund balance - beginning	281,642	14,800	234,265	7,105	111,653	17,246	67,732
Cash and investment fund balance - ending	\$ 232,545	\$ 14,800	\$ 275,970	\$ 7,105	\$ 141,051	\$ 14,672	\$ 51,788
<b>Cash and Investment Assets - Ending</b>							
Cash and investments	\$ -	\$ -	\$ 275,970	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	232,545	14,800	-	7,105	141,051	14,672	51,788
Total cash and investment assets - ending	\$ 232,545	\$ 14,800	\$ 275,970	\$ 7,105	\$ 141,051	\$ 14,672	\$ 51,788
<b>Cash and Investment Fund Balance - Ending</b>							
Restricted for:							
General government	\$ 232,545	\$ 14,800	\$ -	\$ -	\$ -	\$ 14,672	\$ 51,788
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	141,051	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	7,105	-	-	-
Unrestricted	-	-	275,970	-	-	-	-
Total cash and investment fund balance - ending	\$ 232,545	\$ 14,800	\$ 275,970	\$ 7,105	\$ 141,051	\$ 14,672	\$ 51,788

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, 2007  
 (Continued)

	Joseph Anthony Drain	Chambers Drain	Clarence Hall Drain	Tellman Maintenance Drain	CASA CJI Grant	Riverboat Wagering Tax	Convention and Visitor's Bureau
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 896,917
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	62,121	450,453	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	2,916	1,792	37	1,265	-	-	-
<b>Total receipts</b>	<u>2,916</u>	<u>1,792</u>	<u>37</u>	<u>1,265</u>	<u>62,121</u>	<u>450,453</u>	<u>896,917</u>
Disbursements:							
General government	1,915	1,792	44	-	66,155	937,381	875,000
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
<b>Total disbursements</b>	<u>1,915</u>	<u>1,792</u>	<u>44</u>	<u>-</u>	<u>66,155</u>	<u>937,381</u>	<u>875,000</u>
Excess (deficiency) of receipts over disbursements	<u>1,001</u>	<u>-</u>	<u>(7)</u>	<u>1,265</u>	<u>(4,034)</u>	<u>(486,928)</u>	<u>21,917</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,001	-	(7)	1,265	(4,034)	(486,928)	21,917
Cash and investment fund balance - beginning	<u>14,619</u>	<u>-</u>	<u>7</u>	<u>12,871</u>	<u>8,903</u>	<u>486,929</u>	<u>214,873</u>
Cash and investment fund balance - ending	<u>\$ 15,620</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,136</u>	<u>\$ 4,869</u>	<u>\$ 1</u>	<u>\$ 236,790</u>
<b>Cash and Investment Assets - Ending</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -
Restricted assets:							
Cash and investments	15,620	-	-	14,136	4,869	-	236,790
<b>Total cash and investment assets - ending</b>	<u>\$ 15,620</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,136</u>	<u>\$ 4,869</u>	<u>\$ 1</u>	<u>\$ 236,790</u>
<b>Cash and Investment Fund Balance - Ending</b>							
Restricted for:							
General government	\$ 15,620	\$ -	\$ -	\$ 14,136	\$ 4,869	\$ -	\$ 236,790
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	1	-
<b>Total cash and investment fund balance - ending</b>	<u>\$ 15,620</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,136</u>	<u>\$ 4,869</u>	<u>\$ 1</u>	<u>\$ 236,790</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, 2007  
 (Continued)

	General Drain Improvement	County Medical Care	County Law Enforcement Continuing Education	Aftercare Community Liaison	County Law Enforcement Continuing Education	Juvenile Delinquency Prevention Title II Grant	Sheriff Nonreverting
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	8,929	-	23,441	-
Charges for services	-	4,188	-	-	-	-	-
Fines and forfeits	-	-	-	-	17,012	-	-
Other	28,349	-	-	-	-	-	16,050
<b>Total receipts</b>	<b>28,349</b>	<b>4,188</b>	<b>-</b>	<b>8,929</b>	<b>17,012</b>	<b>23,441</b>	<b>16,050</b>
Disbursements:							
General government	5,416	4,587	-	-	17,012	20,678	79,649
Public safety	-	-	-	17,518	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>5,416</b>	<b>4,587</b>	<b>-</b>	<b>17,518</b>	<b>17,012</b>	<b>20,678</b>	<b>79,649</b>
Excess (deficiency) of receipts over disbursements	22,933	(399)	-	(8,589)	-	2,763	(63,599)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	22,933	(399)	-	(8,589)	-	2,763	(63,599)
Cash and investment fund balance - beginning	277,553	972	73	-	-	2,293	72,451
Cash and investment fund balance - ending	\$ 300,486	\$ 573	\$ 73	\$ (8,589)	\$ -	\$ 5,056	\$ 8,852
<b>Cash and Investment Assets - Ending</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	300,486	573	73	(8,589)	-	5,056	8,852
<b>Total cash and investment assets - ending</b>	<b>\$ 300,486</b>	<b>\$ 573</b>	<b>\$ 73</b>	<b>\$ (8,589)</b>	<b>\$ -</b>	<b>\$ 5,056</b>	<b>\$ 8,852</b>
<b>Cash and Investment Fund Balance - Ending</b>							
Restricted for:							
General government	\$ -	\$ 573	\$ 73	\$ -	\$ -	\$ 5,056	\$ 8,852
Public safety	-	-	-	(8,589)	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	300,486	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - ending</b>	<b>\$ 300,486</b>	<b>\$ 573</b>	<b>\$ 73</b>	<b>\$ (8,589)</b>	<b>\$ -</b>	<b>\$ 5,056</b>	<b>\$ 8,852</b>

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, 2007  
 (Continued)

	Help America Vote Act/ Title III	Public Health Preparedness	Surveyor's Cornerstone Perpetuation	Children's Psychiatric Treatment Fund	Jury Pay Supplement	Emergency Planning and Right to Know	Sales Disclosure
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ 101,066	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	40,707	39,373	-	614	-	16,204	-
Charges for services	-	-	15,360	-	-	-	9,803
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total receipts	<u>40,707</u>	<u>39,373</u>	<u>15,360</u>	<u>101,680</u>	<u>-</u>	<u>16,204</u>	<u>9,803</u>
Disbursements:							
General government	40,707	43,178	2,254	211,807	-	2,208	10,000
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Total disbursements	<u>40,707</u>	<u>43,178</u>	<u>2,254</u>	<u>211,807</u>	<u>-</u>	<u>2,208</u>	<u>10,000</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(3,805)</u>	<u>13,106</u>	<u>(110,127)</u>	<u>-</u>	<u>13,996</u>	<u>(197)</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(2,000)	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,000)</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>-</u>	<u>(3,805)</u>	<u>13,106</u>	<u>(110,127)</u>	<u>(2,000)</u>	<u>13,996</u>	<u>(197)</u>
Cash and investment fund balance - beginning	<u>-</u>	<u>26,869</u>	<u>45,161</u>	<u>231,750</u>	<u>10,207</u>	<u>76,216</u>	<u>28,750</u>
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 23,064</u>	<u>\$ 58,267</u>	<u>\$ 121,623</u>	<u>\$ 8,207</u>	<u>\$ 90,212</u>	<u>\$ 28,553</u>
<b>Cash and Investment Assets - Ending</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	-	23,064	58,267	121,623	8,207	90,212	28,553
Total cash and investment assets - ending	<u>\$ -</u>	<u>\$ 23,064</u>	<u>\$ 58,267</u>	<u>\$ 121,623</u>	<u>\$ 8,207</u>	<u>\$ 90,212</u>	<u>\$ 28,553</u>
<b>Cash and Investment Fund Balance - Ending</b>							
Restricted for:							
General government	\$ -	\$ 23,064	\$ 58,267	\$ 121,623	\$ 8,207	\$ 90,212	\$ 28,553
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 23,064</u>	<u>\$ 58,267</u>	<u>\$ 121,623</u>	<u>\$ 8,207</u>	<u>\$ 90,212</u>	<u>\$ 28,553</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, 2007  
 (Continued)

	Public Defender Circuit Court	Public Defender Superior Court 1	Public Defender Superior Court 2	County ID	2005 SHSP	Bond Redemption	Totals
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,646,709	\$ 3,983,811
Special assessments	-	-	-	-	-	-	1,448
Licenses and permits	-	-	-	-	-	-	47,887
Intergovernmental	-	-	-	-	17,901	11,427	5,529,461
Charges for services	-	-	-	34,844	-	-	1,353,455
Fines and forfeits	5,520	1,795	24,646	-	-	-	1,224,794
Other	-	-	-	-	-	47,573	566,253
<b>Total receipts</b>	<b>5,520</b>	<b>1,795</b>	<b>24,646</b>	<b>34,844</b>	<b>17,901</b>	<b>1,705,709</b>	<b>12,707,109</b>
<b>Disbursements:</b>							
General government	9,969	-	17,225	22,180	17,901	-	3,575,655
Public safety	-	-	-	-	-	-	2,532,408
Highways and streets	-	-	-	-	-	-	3,701,093
Health and welfare	-	-	-	-	-	-	1,348,886
Culture and recreation	-	-	-	-	-	-	1,105
Debt Service	-	-	-	-	-	-	-
Interest	-	-	-	-	-	550,000	550,000
<b>Total disbursements</b>	<b>9,969</b>	<b>-</b>	<b>17,225</b>	<b>22,180</b>	<b>17,901</b>	<b>550,000</b>	<b>11,709,147</b>
Excess (deficiency) of receipts over disbursements	(4,449)	1,795	7,421	12,664	-	1,155,709	997,962
<b>Other financing sources (uses):</b>							
Transfers in	-	-	-	-	-	-	106,578
Transfers out	-	-	-	-	-	-	(107,578)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,000)</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(4,449)	1,795	7,421	12,664	-	1,155,709	996,962
Cash and investment fund balance - beginning	7,044	2,900	27,416	31,968	-	608,140	7,748,079
Cash and investment fund balance - ending	\$ 2,595	\$ 4,695	\$ 34,837	\$ 44,632	\$ -	\$ 1,763,849	\$ 8,745,041
<b>Cash and Investment Assets - Ending</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 378,359
Restricted assets:							
Cash and investments	2,595	4,695	34,837	44,632	-	1,763,849	8,366,682
<b>Total cash and investment assets - ending</b>	<b>\$ 2,595</b>	<b>\$ 4,695</b>	<b>\$ 34,837</b>	<b>\$ 44,632</b>	<b>\$ -</b>	<b>\$ 1,763,849</b>	<b>\$ 8,745,041</b>
<b>Cash and Investment Fund Balance - Ending</b>							
Restricted for:							
General government	\$ 2,595	\$ 4,695	\$ 34,837	\$ 44,632	\$ -	\$ -	\$ 2,836,271
Public safety	-	-	-	-	-	-	1,013,177
Highways and streets	-	-	-	-	-	-	1,205,997
Health and welfare	-	-	-	-	-	-	1,098,746
Culture and recreation	-	-	-	-	-	-	141,051
Debt service	-	-	-	-	-	1,763,849	1,763,849
Capital outlay	-	-	-	-	-	-	307,591
Unrestricted	-	-	-	-	-	-	378,359
<b>Total cash and investment fund balance - ending</b>	<b>\$ 2,595</b>	<b>\$ 4,695</b>	<b>\$ 34,837</b>	<b>\$ 44,632</b>	<b>\$ -</b>	<b>\$ 1,763,849</b>	<b>\$ 8,745,041</b>

BARTHOLOMEW COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 PRIVATE-PURPOSE TRUST FUNDS  
 For The Year Ended December 31, 2007

	Congressional School Principal	Edith Ross Memorial	Totals
Additions:			
Investment earnings:			
Interest	\$ -	\$ 1,292	\$ 1,292
Cash and investment fund balance - beginning	57,907	6,626	64,533
Cash and investment fund balance - ending	\$ 57,907	\$ 7,918	\$ 65,825

BARTHOLOMEW COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2007

	Additional Judgement Excise Tax	City and Town Court Costs	Congressional School Interest	Clerk's Trust	Surplus Tax Sale	Tax Sale Redemption	Surplus Tax
Additions:							
Agency fund additions	\$ 7	\$ 35,147	\$ 6,648	\$ 13,000,464	\$ -	\$ 79,021	\$ 258,702
Deductions:							
Agency fund deductions	-	34,935	-	12,951,824	523,975	90,596	273,684
Excess (deficiency) of total additions over total deductions	7	212	6,648	48,640	(523,975)	(11,575)	(14,982)
Cash and investment fund balance - beginning	93	17,646	34,746	1,710,291	574,451	12,574	37,461
Cash and investment fund balance - ending	<u>\$ 100</u>	<u>\$ 17,858</u>	<u>\$ 41,394</u>	<u>\$ 1,758,931</u>	<u>\$ 50,476</u>	<u>\$ 999</u>	<u>\$ 22,479</u>

BARTHOLOMEW COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2007  
 (Continued)

	Surplus Dog Tax	State Fines and Forfeitures	State Sales Disclosure Fee	Overweight Vehicle Fines	Recorder	Sheriff	Infraction Judgements
Additions:							
Agency fund additions	\$ -	\$ 13,163	\$ 9,803	\$ 344	\$ 386,435	\$ 2,191,584	\$ 313,028
Deductions:							
Agency fund deductions	-	11,958	9,748	344	386,400	2,191,584	311,855
Excess (deficiency) of total additions over total deductions	-	1,205	55	-	35	-	1,173
Cash and investment fund balance - beginning	20	866	680	-	958	-	20,167
Cash and investment fund balance - ending	<u>\$ 20</u>	<u>\$ 2,071</u>	<u>\$ 735</u>	<u>\$ -</u>	<u>\$ 993</u>	<u>\$ -</u>	<u>\$ 21,340</u>

BARTHOLOMEW COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2007  
 (Continued)

	Inheritance Tax	Treasurer	Payroll	Sheriff's Inmate Trust	Deferred Compensation	Payroll Withholding Federal	Payroll Withholding State
Additions:							
Agency fund additions	\$ 2,489,421	\$ 112,406,687	\$ 12,959,418	\$ 395,746	\$ 244,509	\$ 1,298,759	\$ 431,715
Deductions:							
Agency fund deductions	2,082,851	113,485,323	12,959,418	394,067	244,509	1,298,759	431,715
Excess (deficiency) of total additions over total deductions	406,570	(1,078,636)	-	1,679	-	-	-
Cash and investment fund balance - beginning	430,165	8,153,235	-	3,138	-	-	-
Cash and investment fund balance - ending	<u>\$ 836,735</u>	<u>\$ 7,074,599</u>	<u>\$ -</u>	<u>\$ 4,817</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, 2007  
 (Continued)

	Payroll Withholding Local Tax	Welfare Retirement	Health Insurance	Wage Garnishment	Insurance Other	Special Death Benefit	Health Department
Additions:							
Agency fund additions	\$ 126,462	\$ 28,571	\$ 468,581	\$ 79,738	\$ 31,555	\$ 7,095	\$ 201,032
Deductions:							
Agency fund deductions	<u>126,462</u>	<u>28,571</u>	<u>468,581</u>	<u>79,738</u>	<u>31,555</u>	<u>6,985</u>	<u>200,289</u>
Excess (deficiency) of total additions over total deductions	-	-	-	-	-	110	743
Cash and investment fund balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>470</u>	<u>714</u>
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 580</u>	<u>\$ 1,457</u>

BARTHOLOMEW COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2007  
 (Continued)

	Code Enforcement	Park and Recreation	Education Plate Fees	Electrical License/ Permit	County Adjusted Gross Income Tax	Financial Institution Tax	Mortgage Fees State Share
Additions:							
Agency fund additions	\$ 251,284	\$ 17,943	\$ 6,281	\$ 7,223	\$ 15,515,004	\$ 166,158	\$ 10,448
Deductions:							
Agency fund deductions	251,309	17,943	6,281	-	15,515,004	166,158	10,678
Excess (deficiency) of total additions over total deductions	(25)	-	-	7,223	-	-	(230)
Cash and investment fund balance - beginning	125	1	417	-	-	-	1,063
Cash and investment fund balance - ending	<u>\$ 100</u>	<u>\$ 1</u>	<u>\$ 417</u>	<u>\$ 7,223</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 833</u>

BARTHOLOMEW COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2007  
 (Continued)

	Interstate Compact	Commercial Vehicle Excise Tax Distribution	Indiana State Police	Users Fee	Welfare Trust	Homestead Credit Rebate	Tax Distribution
Additions:							
Agency fund additions	\$ 486	\$ 661,444	\$ 7,566	\$ 256,363	\$ 12,593	\$ 5,576,228	\$ 108,719,707
Deductions:							
Agency fund deductions	524	661,444	7,045	296,488	15,144	-	108,719,707
Excess (deficiency) of total additions over total deductions	(38)	-	521	(40,125)	(2,551)	5,576,228	-
Cash and investment fund balance - beginning	38	-	478	492,720	21,082	-	-
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 999</u>	<u>\$ 452,595</u>	<u>\$ 18,531</u>	<u>\$ 5,576,228</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, 2007  
 (Continued)

	United Way	Direct Deposit Withholding	FICA	Child Restraint Violations	Violent Offender Administration	County Riverboat Revenue	Totals
Additions:							
Agency fund additions	\$ 7,085	\$ 6,739,650	\$ 982,445	\$ 2,475	\$ 75	\$ 667,690	\$ 287,071,783
Deductions:							
Agency fund deductions	7,085	6,739,650	982,445	2,400	-	-	282,025,031
Excess (deficiency) of total additions over total deductions	-	-	-	75	75	667,690	5,046,752
Cash and investment fund balance - beginning	-	-	-	150	-	-	11,513,749
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 225</u>	<u>\$ 75</u>	<u>\$ 667,690</u>	<u>\$ 16,560,501</u>

BARTHOLOMEW COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF LONG-TERM DEBT  
 December 31, 2007

The County has entered into the following capital leases:

Description of Asset	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental Activities:		
Capital leases:		
Enhanced 911	\$ 249,486	\$ 150,359
Jail Addition and Renovation	<u>24,900,000</u>	<u>2,095,000</u>
Total governmental activities long-term debt	<u>\$ 25,149,486</u>	<u>\$ 2,245,359</u>

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:

County Auditor  
Clerk of the Circuit Court  
County Sheriff

(This page intentionally left blank.)

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, 2007. 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 noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. 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, 2007.

### 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

July 10, 2008

BARTHOLOMEW COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2007

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 2007	10.553	None	\$ 12,325
National School Lunch Program Calendar Year 2007	10.555	None	<u>18,673</u>
Total for cluster			<u>30,998</u>
Pass-Through Indiana Department of Health Special Supplemental Nutrition Program for Women, Infants, and Children Fiscal Year 2007 Contract Fiscal Year 2008 Contract	10.557	WIC 102-1 WIC 102-1	176,243 <u>46,812</u>
Total for program			<u>223,055</u>
Total for federal grantor agency			<u>254,053</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute Juvenile Accountability Incentive Block Grants	16.523	05-JF-029	<u>7,470</u>
Juvenile Justice and Delinquency Prevention-Allocation to States Title II, Aftercare/Community Liaison Officer Title II, Aftercare/Community Liaison Officer	16.540	05-JF-003 06-JF-003	20,670 <u>17,518</u>
Total for program			<u>38,188</u>
Crime Victim Assistance Court Appointed Advocates for Children Victim Assistance Program Victim Assistance Program	16.575	06VA011 06VA12 07VA007	15,881 10,675 <u>10,675</u>
Total for program			<u>37,231</u>
Total for federal grantor agency			<u>82,889</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 Rehabilitation Bridge 290	20.205	BR-NBIS(577) Project 9903	29,080 <u>10,307</u>
Total for cluster			<u>39,387</u>
Pass-Through Indiana Criminal Justice Institute Highway Safety Cluster State and Community Highway Safety Operation Pullover Operation Pullover	20.600	OP-07-01-01-62 OP-08-01-01-68	13,560 <u>2,500</u>
Total for cluster			<u>16,060</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, 2007  
(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. DEPARTMENT OF TRANSPORTATION (continued)</u>			
Pass-Through Indiana Department of Homeland Security Interagency Hazardous Materials Public Sector Training and Planning Grants 2005 Hazardous Materials Emergency Program HMEP 2005	20.703	2005	7,476
Total for federal grantor agency			62,923
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Health Public Health Emergency Preparedness Public Health Emergency Preparedness and Response for Bioterrorism	93.069	BPRS 102-4	2,500
Pass-Through Indiana Department of Health Centers for Disease Control and Prevention - Investigations and Technical Assistance Award Year Ending August 30, 2007 Award Year Ending October 31, 2007	93.283	BPRS 102-4 BPRS 102-4	30,645 7,460
Total for program			38,105
Pass-Through Indiana Department of Child Services Child Support Enforcement County Prosecutor's Expenditures County Clerk's Expenditures County Court Expenditures Indirect Costs	93.563	None None None None	285,409 26,952 38,463 168,407
Total for program			519,231
Pass-Through Indiana State Supreme Court Child Abuse and Neglect State Grants CAPTA Grant	93.669	None	40,000
Total for federal grantor agency			599,836
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Homeland Security Grant Cluster Public Assistance Grants Disaster 1573	97.036	DR 1573	4,368
Emergency Management Performance Grants FY 2006 Reimbursement	97.042	None	34,466
State Homeland Security Program FY 2006 Laptop Computers	97.073	None	17,902
Total for cluster			56,736
Total for federal grantor agency			56,736
Total federal awards expended			<u>\$ 1,056,437</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, 2007:

Program Title	Federal CFDA Number	2007
Crime Victim Assistance	16.575	\$ 37,231
Child Abuse and Neglect State Grants	93.669	40,000

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 deficiency identified that are not considered to be material weaknesses?	none reported

Noncompliance material to financial statements noted? no

Federal Awards:

Internal control over major programs:

Material weaknesses identified?	no
Significant deficiency identified that are not considered to be material weaknesses?	no

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

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

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable

BARTHOLOMEW COUNTY  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

BARTHOLOMEW COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 21, 2008, with Nancy McKinney, Auditor; and Carl Lienhoop, President of the Board of County Commissioners.