

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

ANNUAL FINANCIAL REPORT

2009

BARTHOLOMEW COUNTY, INDIANA



**FILED**

07/16/2010



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Barbara J. Hackman	11-03-08 to 12-31-10
Treasurer	Vernon Jewell	01-01-07 to 12-31-10
Clerk	Tami Hines	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	Larry Kleinhenz Paul Franke	01-01-09 to 12-31-09 01-01-10 to 12-31-10
President of the County Council	Keith Sells Evelyn S. Pence	01-01-09 to 12-31-09 01-01-10 to 12-31-10



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

TO: THE OFFICIALS OF BARTHOLOMEW COUNTY, INDIANA

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Bartholomew County (County), as of and for the year ended December 31, 2009, 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, 2009, 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 June 17, 2010, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

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

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Included in the financial statements are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16) and enhanced wireless emergency telephone fees (IC 36-8-16.5). In accordance with IC 36-8-16-14 and IC 36-8-16.5-41 these fees have been subject to an annual audit performed by State Board of Accounts and, in our opinion are 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, Schedules of Contributions From the Employer and Other Contributing Entities, 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, Schedule of Capital Assets, 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 Capital Assets and Schedule of Long-Term Debt have not been subjected to the auditing procedures applied by us in the audit of the basic financial statements and, accordingly, we express no opinion on them.

STATE BOARD OF ACCOUNTS

June 17, 2010



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, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 17, 2010. 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.

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

June 17, 2010

BARTHOLOMEW COUNTY  
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS  
For The Year Ended December 31, 2009

<u>Functions/Programs</u>	<u>Disbursements</u>	<u>Program Receipts</u>			<u>Net (Disbursement) Receipt and Changes in Net Assets</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Primary Government Governmental Activities</u>
Primary government:					
Governmental activities:					
General government	\$ 26,076,227	\$ 3,272,716	\$ -	\$ -	\$ (22,803,511)
Public safety	9,737,472	2,914,857	582,898	946,921	(5,292,796)
Highways and streets	6,574,668	2,700	2,319,663	522,007	(3,730,298)
Health and welfare	8,046,665	583,060	2,119,757	-	(5,343,848)
Culture and recreation	123,490	2,400	-	-	(121,090)
Principal and interest on indebtedness	<u>2,986,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,986,000)</u>
Total primary government	<u>\$ 53,544,522</u>	<u>\$ 6,775,733</u>	<u>\$ 5,022,318</u>	<u>\$ 1,468,928</u>	<u>(40,277,543)</u>
General receipts:					
Property taxes					16,645,748
Income taxes					6,487,792
Intergovernmental					7,911,470
Other local sources					9,285,175
Grants and contributions not restricted to specific programs					15,195
Investment earnings					<u>610,699</u>
Total general receipts					<u>40,956,079</u>
Change in net assets					678,536
Net assets - beginning					<u>18,008,059</u>
Net assets - ending					<u>\$ 18,686,595</u>
<u>Assets</u>					
Cash and investments					\$ 7,622,889
Cash with fiscal agent					1,225,177
Restricted assets:					
Cash and investments					<u>9,838,529</u>
Total assets					<u>\$ 18,686,595</u>
<u>Net Assets</u>					
Restricted for:					
General government					\$ 3,307,998
Public safety					1,164,983
Highways and streets					727,539
Health and welfare					1,217,004
Culture and recreation					58,176
Debt service					1,072,847
Capital outlay					2,289,982
Unrestricted					<u>8,848,066</u>
Total net assets					<u>\$ 18,686,595</u>

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

BARTHOLOMEW COUNTY  
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,  
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
GOVERNMENTAL FUNDS  
For The Year Ended December 31, 2009

	General	Rainy Day	Debt Service	Cumulative Bridge	Other Governmental Funds	Totals
<b>Receipts:</b>						
Taxes	\$ 17,953,459	\$ -	\$ 1,863,044	\$ 1,618,743	\$ 1,698,294	\$ 23,133,540
Special assessments	-	-	-	-	4,350	4,350
Licenses and permits	-	-	-	-	79,910	79,910
Intergovernmental	2,020,139	-	5,914	5,148	10,554,079	12,585,280
Charges for services	3,094,386	-	-	449,059	1,183,881	4,727,326
Fines and forfeits	506,995	-	-	-	1,007,254	1,514,249
Other	1,053,846	3,541,270	25,237	68,060	2,939,126	7,627,539
<b>Total receipts</b>	<b>24,628,825</b>	<b>3,541,270</b>	<b>1,894,195</b>	<b>2,141,010</b>	<b>17,466,894</b>	<b>49,672,194</b>
<b>Disbursements:</b>						
General government	14,934,608	-	-	-	6,622,369	21,556,977
Public safety	6,166,811	-	-	-	3,315,736	9,482,547
Highways and streets	-	-	-	450,765	2,646,080	3,096,845
Health and welfare	1,381,656	-	-	-	6,642,067	8,023,723
Culture and recreation	117,025	-	-	-	-	117,025
Debt service:						
Principal and interest on indebtedness	-	-	2,986,000	-	-	2,986,000
Capital outlay:						
General government	328,067	-	-	-	47,244	375,311
Public safety	31,260	-	-	-	223,665	254,925
Highways and streets	-	-	-	3,016,107	461,716	3,477,823
Health and welfare	17,000	-	-	-	5,942	22,942
Culture and recreation	6,465	-	-	-	-	6,465
<b>Total disbursements</b>	<b>22,982,892</b>	<b>-</b>	<b>2,986,000</b>	<b>3,466,872</b>	<b>19,964,819</b>	<b>49,400,583</b>
Excess (deficiency) of receipts over disbursements	1,645,933	3,541,270	(1,091,805)	(1,325,862)	(2,497,925)	271,611
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	95,000	95,000
Transfers out	-	-	-	-	(95,000)	(95,000)
<b>Total other financing sources (uses)</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	1,645,933	3,541,270	(1,091,805)	(1,325,862)	(2,497,925)	271,611
Cash and investment fund balance - beginning	2,571,203	-	2,164,652	3,615,844	8,838,108	17,189,807
Cash and investment fund balance - ending	\$ 4,217,136	\$ 3,541,270	\$ 1,072,847	\$ 2,289,982	\$ 6,340,183	17,461,418
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.						
						1,225,177
Net assets of governmental activities						\$ 18,686,595
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ 4,217,136	\$ 3,541,270	\$ -	\$ -	(135,517)	\$ 7,622,889
Restricted assets:						
Cash and investments	-	-	1,072,847	2,289,982	6,475,700	9,838,529
<b>Total cash and investment assets - ending</b>	<b>\$ 4,217,136</b>	<b>\$ 3,541,270</b>	<b>\$ 1,072,847</b>	<b>\$ 2,289,982</b>	<b>\$ 6,340,183</b>	<b>\$ 17,461,418</b>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	3,307,998	\$ 3,307,998
Public safety	-	-	-	-	1,164,983	1,164,983
Highways and streets	-	-	-	-	727,539	727,539
Health and welfare	-	-	-	-	1,217,004	1,217,004
Culture and recreation	-	-	-	-	58,176	58,176
Debt service	-	-	1,072,847	-	-	1,072,847
Capital outlay	-	-	-	2,289,982	-	2,289,982
Unrestricted	4,217,136	3,541,270	-	-	(135,517)	7,622,889
<b>Total cash and investment fund balance - ending</b>	<b>\$ 4,217,136</b>	<b>\$ 3,541,270</b>	<b>\$ 1,072,847</b>	<b>\$ 2,289,982</b>	<b>\$ 6,340,183</b>	<b>\$ 17,461,418</b>

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 FUND  
As of and for the Year Ended December 31, 2009

	Internal Service Fund
Operating receipts:	
Employer and employee contributions	\$ 4,251,259
Insurance proceeds	<u>292,929</u>
Total operating receipts	<u>4,544,188</u>
Operating disbursements:	
Insurance premiums	434,267
Insurance benefits	<u>3,709,672</u>
Total operating disbursements	<u>4,143,939</u>
Excess of operating receipts over operating disbursements	<u>400,249</u>
Nonoperating receipts:	
Interest and investment receipts	<u>6,676</u>
Excess of receipts over disbursements and nonoperating receipts	406,925
Cash and investment fund balance - beginning	<u>818,252</u>
Cash and investment fund balance - ending	<u>\$ 1,225,177</u>
<u>Cash and Investment Assets - December 31</u>	
Restricted assets:	
Cash and investments	<u>\$ 1,225,177</u>
Total cash and investment assets - December 31	<u>\$ 1,225,177</u>
<u>Cash and Investment Fund Balance - December 31</u>	
Restricted for:	
Other purposes	<u>\$ 1,225,177</u>
Total cash and investment fund balance - December 31	<u>\$ 1,225,177</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, 2009

	<u>Pension Trust Funds</u>	<u>Private-Purpose Trust Funds</u>	<u>Agency Funds</u>
Additions:			
Contributions:			
Employer	\$ 483,134	\$ -	
Other	<u>12</u>	<u>107,537</u>	
Total contributions	<u>483,146</u>	<u>107,537</u>	
Investment earnings:			
Interest	151,328	-	
Dividends	<u>1,582,626</u>	<u>-</u>	
Total investment earnings	<u>1,733,954</u>	<u>-</u>	
Total additions	<u>2,217,100</u>	<u>107,537</u>	
Deductions:			
Benefits	252,580	-	
Administrative and general	<u>38,987</u>	<u>164,437</u>	
Total deductions	<u>291,567</u>	<u>164,437</u>	
Excess of total additions over total deductions	1,925,533	(56,900)	
Cash and investment fund balance - beginning	<u>6,305,769</u>	<u>163,179</u>	
Cash and investment fund balance - ending	<u>\$ 8,231,302</u>	<u>\$ 106,279</u>	<u>\$ 5,480,776</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
Discretely Presented Component Units:	Bartholomew County Solid Waste Management District 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 and Columbus Regional Hospital 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.

Discretely Presented Component Units

Discretely presented component units are separate legal entities that meet the component unit criteria but do not meet the criteria for blending. The discretely presented component units are presented below:

Bartholomew County Solid Waste Management District: It would be misleading to exclude the Bartholomew County Solid Waste Management District from the County's financial statements because of its relationship with the County.

Columbus Regional Hospital: It would be misleading to exclude the Columbus Regional Hospital from the County's financial statements because of its relationship with 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, fund equity, receipts, and

BARTHOLOMEW COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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 rainy day fund is funded from supplemental distributions and unused and unencumbered funds or any other sources, not otherwise prohibited by law and is subject to the same appropriation process as other funds that receive tax money.

The debt service fund is funded by local taxes and accounts for debt from borrowed funds for capital leases.

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

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.

BARTHOLOMEW COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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.

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.

When both restricted and unrestricted resources are available for use, the County's policy is to use restricted resources first, then unrestricted resources as they are needed.

D. Assets and Cash and Investment Balances

1. Restricted Assets

All restricted assets, as presented in the accompanying financial statements, are restricted due to enabling legislation.

2. 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.

3. Property Taxes

Normally, property taxes levied are collected by the County Treasurer and are distributed to the County in June and in December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. Taxable property is assessed at 100% of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which may become delinquent if not paid by May 10 and November 10, respectively. All property taxes collected by the County Treasurer and available for distribution were distributed to the County on or prior to December 31 of the year collected.

4. 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.

5. Long-Term Debt

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

BARTHOLOMEW COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

6. 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."

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

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.

F. Internal and Interfund 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 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.
4. Interfund loans – Flow of assets from one fund to another where repayment is expected is reported as interfund loans.

BARTHOLOMEW COUNTY  
 NOTES TO FINANCIAL STATEMENTS  
 (Continued)

Government-Wide Financial Statements

Interfund activity, if any, is 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 loans and services between funds, if any, are not eliminated in the government-wide 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. Prior to November 1, the governing board, through the passage of a resolution/ordinance, approves the budget for the next year. Copies of the budget resolution/ordinance and the 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, 2009, the following funds reported deficits in cash and investments, which are violations of the Uniform Compliance Guidelines as authorized by state statute:

Fund	2009
Adult Protective Services	\$ 30,526
Emergency Telephone System	180,335
Aftercare Community Liaison	3,148
Juvenile Accountability Incentive Block Grant	16,916
H1N1 Phase II	18,400
Homestead Credit	2,174

BARTHOLOMEW COUNTY  
 NOTES TO FINANCIAL STATEMENTS  
 (Continued)

Some of the Cash and investment deficits arose primarily due to the underestimate of current requirements; these deficits are to be repaid from future receipts. Other funds deficits are from reimbursable federal grant funds which occurred due to expenditures being made in the current year and not receiving the grant proceeds until the following year.

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. IC 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. The County does not have a deposit policy for custodial credit risk. At December 31, 2009, the County had deposit balances in the amount of \$33,116,740.

The bank balances were insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

2. Investments

As of December 31, 2009, the County and the Sheriff's Retirement and Benefit Plan had the following investments:

Investment Type	Primary Government Market Value	Sheriff's Retirement and Benefit Pension Plans
Mutual funds	\$ -	\$ 8,231,302
Repurchase agreements	804,442	-
Totals	<u>\$ 804,442</u>	<u>\$ 8,231,302</u>

Statutory Authorization for Investments

IC 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.

BARTHOLOMEW COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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 have a stated final maturity of one day.

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

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

Investment Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The County does not have a formal investment policy for custodial credit risk for investments. At December 31, 2009, the County held investments in repurchase agreements in the amount of \$804,442. Of these investments \$804,442 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 County does not have a formal investment policy for interest rate risk for investments.

The Sheriff's Merit Board has not adopted a formal investment policy for interest rate risk.

BARTHOLOMEW COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Primary Government:

Investment Type	Investment Maturities (in Years)		
	Less Than 1	1-2	More Than 2
Repurchase agreements	\$ 804,442	\$ -	\$ -

Credit Risk

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

Concentration of Credit Risk

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

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

Foreign Currency Risk

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

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

B. Interfund Transfers

During 2009, the County transferred \$95,000 to and from other governmental funds.

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 risks covered by commercial insurance have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance by major category of risk.

BARTHOLOMEW COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

The County has chosen to establish a risk financing fund for risks associated with medical benefits to employees, retirees, and dependents. 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 cost 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 390 member governmental entities. This risk pool was formed in 1989. The purpose of the risk pool is to provide a medium for the funding and administration of job related illnesses or injuries to employees. The County pays an annual premium to the risk pool for its job related illnesses or injuries to employees coverage. The risk pool is considered a self-sustaining risk pool that will provide coverage for its members for up to \$1,000,000 per insured event.

B. Holding Corporation

The County has entered into a capital lease with Bartholomew County Building Corporation (the Lessor). The Lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The Lessor has been determined to be a related party of the County. Lease payments during the year 2009 totaled \$2,986,000.

C. Subsequent Events

In June of 2008, Bartholomew County suffered substantial damages from flooding. In 2009, the County received \$943,000 in disaster funds and, in 2010, will be receiving additional disaster funds of approximately \$13,000,000. These funds will be passed through Bartholomew County to the Columbus Regional Hospital.

D. Other Postemployment Benefits

Single-Employer Defined Benefit Healthcare Plan

Plan Description

Health insurance benefits are a single-employer defined benefit healthcare plan administered by Dunn and Associates. The plan provides health insurance to eligible retirees and their spouses. IC 5-10-8 assigns the authority to establish and amend benefit provisions to the County. The health insurance benefits issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for the participants. That report may be obtained by contacting the plan administrator:

BARTHOLOMEW COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Dunn and Associates  
4550 Middle Road  
Columbus, Indiana 47203  
812-378-9960

Funding Policy

The contribution requirements of plan members for the Health Insurance benefits are established by the County's governing board. The required contribution is based on projected pay-as-you-go financing requirements. For the year ended December 31, 2009, the County contributed \$724 to the plan for current premiums (approximately 15% of total premiums). Plan members receiving benefits contributed \$4,124, or approximately 85% of the total premiums, through their required contribution of \$402 per month for retiree-only coverage. For 2009, there was one eligible retiree using the retiree and spouse coverage.

E. Pension Plans

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

1. Public Employees' Retirement Fund

Plan Description

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

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

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

Funding Policy

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The total contributions made to PERF by the County during the period were \$825,492.

BARTHOLOMEW COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute. The contributions made by the County during the period were \$459,133.

3. County Police Benefit Plan

Plan Description

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

Funding Policy

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute. The contributions made by the County during the period were \$24,001.

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)
07-01-07	\$ 10,841,500	\$ 10,619,845	\$ 221,655	102%	\$ 10,094,096	2%
07-01-08	11,835,151	11,943,534	(108,383)	99%	10,700,510	(1%)
07-01-09	11,746,403	11,916,014	(169,611)	99%	11,716,773	(1%)

County Police Retirement Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
01-01-05	\$ 5,368,632	\$ 5,368,632	\$ -	100%	\$ 1,564,094	0%
01-01-06	6,177,440	6,177,440	-	100%	1,704,100	0%
01-01-07	7,169,997	7,169,997	-	100%	1,760,956	0%
01-01-08	8,181,867	9,274,730	(1,092,863)	88%	1,767,102	(62%)
01-01-09	7,173,484	9,706,231	(2,532,747)	74%	1,816,159	(139%)
01-01-10	7,835,426	10,251,923	(2,416,497)	76%	1,819,992	(133%)

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, 2009

	Local Road and Street	Accident Report	Firearms Training	Health	County Alcohol and Drug Services	Donations	H1N1 Phase I
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ 1,071,751	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	79,910	-	-	-
Intergovernmental	578,649	-	-	229,357	-	-	48,536
Charges for services	-	8,275	28,370	97,138	62,139	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	11,508	-	-	4,768	696	15,195	-
<b>Total receipts</b>	<b>590,157</b>	<b>8,275</b>	<b>28,370</b>	<b>1,482,924</b>	<b>62,835</b>	<b>15,195</b>	<b>48,536</b>
<b>Disbursements:</b>							
General government	-	-	-	-	-	10,698	26,939
Public safety	-	7,196	21,512	-	78,145	-	-
Highways and streets	671,070	-	-	-	-	-	-
Health and welfare	-	-	-	1,356,240	-	-	-
<b>Capital outlay:</b>							
General government	-	-	-	-	-	-	541
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	5,942	-	-	-
<b>Total disbursements</b>	<b>671,070</b>	<b>7,196</b>	<b>21,512</b>	<b>1,362,182</b>	<b>78,145</b>	<b>10,698</b>	<b>27,480</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>(80,913)</b>	<b>1,079</b>	<b>6,858</b>	<b>120,742</b>	<b>(15,310)</b>	<b>4,497</b>	<b>21,056</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>(80,913)</b>	<b>1,079</b>	<b>6,858</b>	<b>120,742</b>	<b>(15,310)</b>	<b>4,497</b>	<b>21,056</b>
<b>Cash and investment fund balance - beginning</b>	<b>483,633</b>	<b>7,622</b>	<b>18,877</b>	<b>685,674</b>	<b>38,379</b>	<b>109,273</b>	<b>-</b>
<b>Cash and investment fund balance - ending</b>	<b>\$ 402,720</b>	<b>\$ 8,701</b>	<b>\$ 25,735</b>	<b>\$ 806,416</b>	<b>\$ 23,069</b>	<b>\$ 113,770</b>	<b>\$ 21,056</b>
<b><u>Cash and Investment Assets - Ending</u></b>							
<b>Cash and investments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 113,770</b>	<b>\$ -</b>
<b>Restricted assets:</b>							
Cash and investments	402,720	8,701	25,735	806,416	23,069	-	21,056
<b>Total cash and investment assets - ending</b>	<b>\$ 402,720</b>	<b>\$ 8,701</b>	<b>\$ 25,735</b>	<b>\$ 806,416</b>	<b>\$ 23,069</b>	<b>\$ 113,770</b>	<b>\$ 21,056</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>							
<b>Restricted for:</b>							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	8,701	25,735	-	23,069	-	-
Highways and streets	402,720	-	-	-	-	-	-
Health and welfare	-	-	-	806,416	-	-	21,056
Culture and recreation	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	113,770	-
<b>Total cash and investment fund balance - ending</b>	<b>\$ 402,720</b>	<b>\$ 8,701</b>	<b>\$ 25,735</b>	<b>\$ 806,416</b>	<b>\$ 23,069</b>	<b>\$ 113,770</b>	<b>\$ 21,056</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, 2009  
 (Continued)

	Clerk's Records Perpetuation	Emergency Telephone System	Drug Free Community	Highway	Property Reassessment	Supplemental Juvenile Probation Service	Supplemental Adult Probation Services
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 169,394	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	140,755	-	2,365,863	534	-	-
Charges for services	-	715,533	-	-	-	-	-
Fines and forfeits	29,970	-	57,550	-	-	9,683	344,077
Other	-	3,965	-	18,427	14,691	552	2,404
<b>Total receipts</b>	<b>29,970</b>	<b>860,253</b>	<b>57,550</b>	<b>2,384,290</b>	<b>184,619</b>	<b>10,235</b>	<b>346,481</b>
<b>Disbursements:</b>							
General government	-	-	-	-	305,870	-	-
Public safety	-	1,145,437	65,210	-	-	29,606	441,072
Highways and streets	-	-	-	1,975,010	-	-	-
Health and welfare	-	-	-	-	-	-	-
<b>Capital outlay:</b>							
General government	1,019	-	-	-	364	-	-
Public safety	-	26,410	-	-	-	-	-
Highways and streets	-	-	-	461,716	-	-	-
Health and welfare	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>1,019</b>	<b>1,171,847</b>	<b>65,210</b>	<b>2,436,726</b>	<b>306,234</b>	<b>29,606</b>	<b>441,072</b>
Excess (deficiency) of receipts over disbursements	28,951	(311,594)	(7,660)	(52,436)	(121,615)	(19,371)	(94,591)
<b>Other financing sources (uses):</b>							
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	28,951	(311,594)	(7,660)	(52,436)	(121,615)	(4,371)	(14,591)
Cash and investment fund balance - beginning	104,723	131,259	83,193	361,705	804,187	26,043	136,353
Cash and investment fund balance - ending	\$ 133,674	\$ (180,335)	\$ 75,533	\$ 309,269	\$ 682,572	\$ 21,672	\$ 121,762
<b>Cash and Investment Assets - Ending</b>							
Cash and investments	\$ -	\$ (180,335)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Restricted assets:</b>							
Cash and investments	133,674	-	75,533	309,269	682,572	21,672	121,762
<b>Total cash and investment assets - ending</b>	<b>\$ 133,674</b>	<b>\$ (180,335)</b>	<b>\$ 75,533</b>	<b>\$ 309,269</b>	<b>\$ 682,572</b>	<b>\$ 21,672</b>	<b>\$ 121,762</b>
<b>Cash and Investment Fund Balance - Ending</b>							
<b>Restricted for:</b>							
General government	\$ 133,674	\$ -	\$ -	\$ -	\$ 682,572	\$ -	\$ -
Public safety	-	-	75,533	-	-	21,672	121,762
Highways and streets	-	-	-	309,269	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Unrestricted	-	(180,335)	-	-	-	-	-
<b>Total cash and investment fund balance - ending</b>	<b>\$ 133,674</b>	<b>\$ (180,335)</b>	<b>\$ 75,533</b>	<b>\$ 309,269</b>	<b>\$ 682,572</b>	<b>\$ 21,672</b>	<b>\$ 121,762</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, 2009  
 (Continued)

	Recorder's Records Perpetuation	Covered Bridge	Family and Children	Health Maintenance	Pretrial Diversion	Guardian Ad Litem/ Court	Plat Book
Receipts:							
Taxes	\$ -	\$ -	\$ 185,290	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	1,850	166,448	49,078	-	17,729	-
Charges for services	-	-	-	-	-	-	555
Fines and forfeits	107,880	-	-	-	-	-	-
Other	-	-	9,761	-	109,426	-	-
<b>Total receipts</b>	<b>107,880</b>	<b>1,850</b>	<b>361,499</b>	<b>49,078</b>	<b>109,426</b>	<b>17,729</b>	<b>555</b>
Disbursements:							
General government	101,797	-	-	-	-	17,729	5,621
Public safety	-	-	-	-	122,796	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	2,686,022	30,621	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	230	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>101,797</b>	<b>-</b>	<b>2,686,022</b>	<b>30,621</b>	<b>123,026</b>	<b>17,729</b>	<b>5,621</b>
Excess (deficiency) of receipts over disbursements	6,083	1,850	(2,324,523)	18,457	(13,600)	-	(5,066)
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	6,083	1,850	(2,324,523)	18,457	(13,600)	-	(5,066)
Cash and investment fund balance - beginning	170,732	13,700	2,324,523	139,808	27,392	-	11,984
Cash and investment fund balance - ending	<u>\$ 176,815</u>	<u>\$ 15,550</u>	<u>\$ -</u>	<u>\$ 158,265</u>	<u>\$ 13,792</u>	<u>\$ -</u>	<u>\$ 6,918</u>
<b><u>Cash and Investment Assets - Ending</u></b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	176,815	15,550	-	158,265	13,792	-	6,918
<b>Total cash and investment assets - ending</b>	<b>\$ 176,815</b>	<b>\$ 15,550</b>	<b>\$ -</b>	<b>\$ 158,265</b>	<b>\$ 13,792</b>	<b>\$ -</b>	<b>\$ 6,918</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>							
Restricted for:							
General government	\$ 176,815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,918
Public safety	-	-	-	-	13,792	-	-
Highways and streets	-	15,550	-	-	-	-	-
Health and welfare	-	-	-	158,265	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - ending</b>	<b>\$ 176,815</b>	<b>\$ 15,550</b>	<b>\$ -</b>	<b>\$ 158,265</b>	<b>\$ 13,792</b>	<b>\$ -</b>	<b>\$ 6,918</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, 2009  
 (Continued)

	Misdemeanant	Supplemental Public Defender Service	H1N1 Phase II	H1N1 Phase III	Columbus Regional Hospital	Tax Sale Fees	Inmate Medical
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	46,842	-	7,950	40,398	943,123	-	-
Charges for services	-	-	-	-	-	33,234	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>46,842</b>	<b>-</b>	<b>7,950</b>	<b>40,398</b>	<b>943,123</b>	<b>33,234</b>	<b>-</b>
<b>Disbursements:</b>							
General government	-	-	19,377	356	943,123	38,334	-
Public safety	57,893	5,197	-	-	-	-	7,815
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
<b>Capital outlay:</b>							
General government	-	-	6,973	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>57,893</b>	<b>5,197</b>	<b>26,350</b>	<b>356</b>	<b>943,123</b>	<b>38,334</b>	<b>7,815</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>(11,051)</b>	<b>(5,197)</b>	<b>(18,400)</b>	<b>40,042</b>	<b>-</b>	<b>(5,100)</b>	<b>(7,815)</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>(11,051)</b>	<b>(5,197)</b>	<b>(18,400)</b>	<b>40,042</b>	<b>-</b>	<b>(5,100)</b>	<b>(7,815)</b>
Cash and investment fund balance - beginning	63,224	15,595	-	-	-	21,548	11,329
Cash and investment fund balance - ending	<u>\$ 52,173</u>	<u>\$ 10,398</u>	<u>\$ (18,400)</u>	<u>\$ 40,042</u>	<u>\$ -</u>	<u>\$ 16,448</u>	<u>\$ 3,514</u>
<b><u>Cash and Investment Assets - Ending</u></b>							
Cash and investments	\$ -	\$ -	\$ (18,400)	\$ -	\$ -	\$ -	\$ -
<b>Restricted assets:</b>							
Cash and investments	52,173	10,398	-	40,042	-	16,448	3,514
<b>Total cash and investment assets - ending</b>	<b>\$ 52,173</b>	<b>\$ 10,398</b>	<b>\$ (18,400)</b>	<b>\$ 40,042</b>	<b>\$ -</b>	<b>\$ 16,448</b>	<b>\$ 3,514</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>							
<b>Restricted for:</b>							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,448	\$ -
Public safety	52,173	10,398	-	-	-	-	3,514
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	40,042	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Unrestricted	-	-	(18,400)	-	-	-	-
<b>Total cash and investment fund balance - ending</b>	<b>\$ 52,173</b>	<b>\$ 10,398</b>	<b>\$ (18,400)</b>	<b>\$ 40,042</b>	<b>\$ -</b>	<b>\$ 16,448</b>	<b>\$ 3,514</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, 2009  
 (Continued)

	State Welfare Excise Tax	Community Corrections Adult	Tobacco Settlement	Levy Excess	Homeland Security IDHS 2007 PSIC Grant	State Violent Offender	Emergency Telephone Wireless
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	2,564,817	1,047,967	34,128	-	374,994	-	100,724
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	2,113,496	-	56	-
<b>Total receipts</b>	<b>2,564,817</b>	<b>1,047,967</b>	<b>34,128</b>	<b>2,113,496</b>	<b>374,994</b>	<b>56</b>	<b>100,724</b>
<b>Disbursements:</b>							
General government	-	-	-	2,045,116	-	-	-
Public safety	-	769,570	-	-	371,394	49	1,575
Highways and streets	-	-	-	-	-	-	-
Health and welfare	2,564,817	-	4,367	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	196,380	-	-	-	-	645
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>2,564,817</b>	<b>965,950</b>	<b>4,367</b>	<b>2,045,116</b>	<b>371,394</b>	<b>49</b>	<b>2,220</b>
Excess (deficiency) of receipts over disbursements	-	82,017	29,761	68,380	3,600	7	98,504
<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	-	82,017	29,761	68,380	3,600	7	98,504
Cash and investment fund balance - beginning	-	328,737	143,491	-	-	-	-
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 410,754</u>	<u>\$ 173,252</u>	<u>\$ 68,380</u>	<u>\$ 3,600</u>	<u>\$ 7</u>	<u>\$ 98,504</u>
<b>Cash and Investment Assets - Ending</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	-	410,754	173,252	68,380	3,600	7	98,504
<b>Total cash and investment assets - ending</b>	<u>\$ -</u>	<u>\$ 410,754</u>	<u>\$ 173,252</u>	<u>\$ 68,380</u>	<u>\$ 3,600</u>	<u>\$ 7</u>	<u>\$ 98,504</u>
<b>Cash and Investment Fund Balance - Ending</b>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ 68,380	\$ -	\$ -	\$ -
Public safety	-	410,754	-	-	3,600	7	98,504
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	173,252	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - ending</b>	<u>\$ -</u>	<u>\$ 410,754</u>	<u>\$ 173,252</u>	<u>\$ 68,380</u>	<u>\$ 3,600</u>	<u>\$ 7</u>	<u>\$ 98,504</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, 2009  
 (Continued)

	Election Board	Drug Enforcement Seizure Money	Community Corrections Juvenile	Informal Adjustment Juvenile Probation	Edward Armuth Drain	Armuth-Schuder Maintenance	Big Tough Drain
<b>Receipts:</b>							
Taxes	\$ 264,656	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	836	5,934	-	-	-	-	-
Charges for services	-	-	-	5,000	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	10,776	-	62,904	-	5,949	330	2,876
<b>Total receipts</b>	<b>276,268</b>	<b>5,934</b>	<b>62,904</b>	<b>5,000</b>	<b>5,949</b>	<b>330</b>	<b>2,876</b>
<b>Disbursements:</b>							
General government	14,310	9,431	47,421	1,339	-	3,049	25,830
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>14,310</b>	<b>9,431</b>	<b>47,421</b>	<b>1,339</b>	<b>-</b>	<b>3,049</b>	<b>25,830</b>
Excess (deficiency) of receipts over disbursements	261,958	(3,497)	15,483	3,661	5,949	(2,719)	(22,954)
<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	261,958	(3,497)	15,483	3,661	5,949	(2,719)	(22,954)
Cash and investment fund balance - beginning	594,157	21,470	36,015	242	5,813	17,529	41,913
Cash and investment fund balance - ending	\$ 856,115	\$ 17,973	\$ 51,498	\$ 3,903	\$ 11,762	\$ 14,810	\$ 18,959
<b><u>Cash and Investment Assets - Ending</u></b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	856,115	17,973	51,498	3,903	11,762	14,810	18,959
<b>Total cash and investment assets - ending</b>	<b>\$ 856,115</b>	<b>\$ 17,973</b>	<b>\$ 51,498</b>	<b>\$ 3,903</b>	<b>\$ 11,762</b>	<b>\$ 14,810</b>	<b>\$ 18,959</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>							
Restricted for:							
General government	\$ 856,115	\$ -	\$ -	\$ -	\$ 11,762	\$ 14,810	\$ 18,959
Public safety	-	17,973	51,498	3,903	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - ending</b>	<b>\$ 856,115</b>	<b>\$ 17,973</b>	<b>\$ 51,498</b>	<b>\$ 3,903</b>	<b>\$ 11,762</b>	<b>\$ 14,810</b>	<b>\$ 18,959</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, 2009  
 (Continued)

	Hardin S. Linke Drain	Clifford Maintenance Drain	Denois Creek Drain	Opossum Creek Drain	Driftwood Drain	Henry Loesch Drain	Charles Ross Drain
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	21,963	1,291	986	118,031	8,171	14,434	221
<b>Total receipts</b>	<b>21,963</b>	<b>1,291</b>	<b>986</b>	<b>118,031</b>	<b>8,171</b>	<b>14,434</b>	<b>221</b>
<b>Disbursements:</b>							
General government	-	1,291	15,908	118,031	17,844	15,751	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>1,291</b>	<b>15,908</b>	<b>118,031</b>	<b>17,844</b>	<b>15,751</b>	<b>-</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>21,963</b>	<b>-</b>	<b>(14,922)</b>	<b>-</b>	<b>(9,673)</b>	<b>(1,317)</b>	<b>221</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>21,963</b>	<b>-</b>	<b>(14,922)</b>	<b>-</b>	<b>(9,673)</b>	<b>(1,317)</b>	<b>221</b>
<b>Cash and investment fund balance - beginning</b>	<b>37,090</b>	<b>-</b>	<b>50,762</b>	<b>-</b>	<b>9,673</b>	<b>1,317</b>	<b>2,942</b>
<b>Cash and investment fund balance - ending</b>	<b>\$ 59,053</b>	<b>\$ -</b>	<b>\$ 35,840</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,163</b>
<b><u>Cash and Investment Assets - Ending</u></b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	59,053	-	35,840	-	-	-	3,163
<b>Total cash and investment assets - ending</b>	<b>\$ 59,053</b>	<b>\$ -</b>	<b>\$ 35,840</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,163</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>							
Restricted for:							
General government	\$ 59,053	\$ -	\$ 35,840	\$ -	\$ -	\$ -	\$ 3,163
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - ending</b>	<b>\$ 59,053</b>	<b>\$ -</b>	<b>\$ 35,840</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,163</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, 2009  
 (Continued)

	Sloan Branch Drain	Ellen Stobo Drain	Walesboro Maintenance Drain	Little Tough Maintenance	Martin Holder Maintenance	Clifty Farms Maintenance	Juvenile Accountability Incentive Block Grant
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	165	20	5,909	12,961	29	95	-
<b>Total receipts</b>	<b>165</b>	<b>20</b>	<b>5,909</b>	<b>12,961</b>	<b>29</b>	<b>95</b>	<b>-</b>
<b>Disbursements:</b>							
General government	1,828	-	-	25,442	-	-	16,916
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>1,828</b>	<b>-</b>	<b>-</b>	<b>25,442</b>	<b>-</b>	<b>-</b>	<b>16,916</b>
Excess (deficiency) of receipts over disbursements	(1,663)	20	5,909	(12,481)	29	95	(16,916)
<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	(1,663)	20	5,909	(12,481)	29	95	(16,916)
Cash and investment fund balance - beginning	8,501	1,026	16,522	14,442	1,464	4,812	-
Cash and investment fund balance - ending	<u>\$ 6,838</u>	<u>\$ 1,046</u>	<u>\$ 22,431</u>	<u>\$ 1,961</u>	<u>\$ 1,493</u>	<u>\$ 4,907</u>	<u>\$ (16,916)</u>
<b>Cash and Investment Assets - Ending</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (16,916)
Restricted assets:							
Cash and investments	6,838	1,046	22,431	1,961	1,493	4,907	-
<b>Total cash and investment assets - ending</b>	<b>\$ 6,838</b>	<b>\$ 1,046</b>	<b>\$ 22,431</b>	<b>\$ 1,961</b>	<b>\$ 1,493</b>	<b>\$ 4,907</b>	<b>\$ (16,916)</b>
<b>Cash and Investment Fund Balance - Ending</b>							
Restricted for:							
General government	\$ 6,838	\$ 1,046	\$ 22,431	\$ 1,961	\$ 1,493	\$ 4,907	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	(16,916)
<b>Total cash and investment fund balance - ending</b>	<b>\$ 6,838</b>	<b>\$ 1,046</b>	<b>\$ 22,431</b>	<b>\$ 1,961</b>	<b>\$ 1,493</b>	<b>\$ 4,907</b>	<b>\$ (16,916)</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, 2009  
 (Continued)

	Adult Protective Services	Juvenile Accountability Incentive Block Grant City Match	Tel- communications Nonreverting	Community Television Grant	Community Corrections Project Income	Park Board Nonreverting Capital	Park Board Nonreverting Operating
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	89,191	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	24,001
Fines and forfeits	-	-	-	-	363,691	-	-
Other	2,400	-	84,077	-	42,702	-	1,350
<b>Total receipts</b>	<b>91,591</b>	<b>-</b>	<b>84,077</b>	<b>-</b>	<b>406,393</b>	<b>-</b>	<b>25,351</b>
<b>Disbursements:</b>							
General government	108,809	9	-	14,800	477,224	-	48,516
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	529	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>108,809</b>	<b>9</b>	<b>-</b>	<b>14,800</b>	<b>477,753</b>	<b>-</b>	<b>48,516</b>
Excess (deficiency) of receipts over disbursements	(17,218)	(9)	84,077	(14,800)	(71,360)	-	(23,165)
<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	(17,218)	(9)	84,077	(14,800)	(71,360)	-	(23,165)
Cash and investment fund balance - beginning	(13,308)	9	338,088	14,800	254,258	7,105	74,236
Cash and investment fund balance - ending	<u>\$ (30,526)</u>	<u>\$ -</u>	<u>\$ 422,165</u>	<u>\$ -</u>	<u>\$ 182,898</u>	<u>\$ 7,105</u>	<u>\$ 51,071</u>
<b><u>Cash and Investment Assets - Ending</u></b>							
Cash and investments	\$ (30,526)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	-	-	422,165	-	182,898	7,105	51,071
<b>Total cash and investment assets - ending</b>	<b><u>\$ (30,526)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 422,165</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 182,898</u></b>	<b><u>\$ 7,105</u></b>	<b><u>\$ 51,071</u></b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>							
Restricted for:							
General government	\$ -	\$ -	\$ 422,165	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	182,898	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	7,105	51,071
Unrestricted	(30,526)	-	-	-	-	-	-
<b>Total cash and investment fund balance - ending</b>	<b><u>\$ (30,526)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 422,165</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 182,898</u></b>	<b><u>\$ 7,105</u></b>	<b><u>\$ 51,071</u></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, 2009  
 (Continued)

	Juvenile Probation Administration Fees	Probation Interstate Compact Fee	Adult Probation Administration Fees	Joseph Anthony Drain	Chambers Drain	Clarence Hall Drain	Tellman Maintenance Drain
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	7,870	788	62,377	-	-	-	-
Other	-	-	-	9,571	19,842	11,115	14,709
Total receipts	<u>7,870</u>	<u>788</u>	<u>62,377</u>	<u>9,571</u>	<u>19,842</u>	<u>11,115</u>	<u>14,709</u>
Disbursements:							
General government	-	863	-	1,240	19,842	11,115	17,453
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>863</u>	<u>-</u>	<u>1,240</u>	<u>19,842</u>	<u>11,115</u>	<u>17,453</u>
Excess (deficiency) of receipts over disbursements	<u>7,870</u>	<u>(75)</u>	<u>62,377</u>	<u>8,331</u>	<u>-</u>	<u>-</u>	<u>(2,744)</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	(15,000)	-	(80,000)	-	-	-	-
Total other financing sources (uses)	<u>(15,000)</u>	<u>-</u>	<u>(80,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(7,130)</u>	<u>(75)</u>	<u>(17,623)</u>	<u>8,331</u>	<u>-</u>	<u>-</u>	<u>(2,744)</u>
Cash and investment fund balance - beginning	<u>9,210</u>	<u>113</u>	<u>50,082</u>	<u>27,436</u>	<u>-</u>	<u>-</u>	<u>2,744</u>
Cash and investment fund balance - ending	<u>\$ 2,080</u>	<u>\$ 38</u>	<u>\$ 32,459</u>	<u>\$ 35,767</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Cash and Investment Assets - Ending</u>							
Cash and investments	\$ -	\$ 38	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	<u>2,080</u>	<u>-</u>	<u>32,459</u>	<u>35,767</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total cash and investment assets - ending	<u>\$ 2,080</u>	<u>\$ 38</u>	<u>\$ 32,459</u>	<u>\$ 35,767</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Cash and Investment Fund Balance - Ending</u>							
Restricted for:							
General government	\$ 2,080	\$ -	\$ 32,459	\$ 35,767	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Unrestricted	<u>-</u>	<u>38</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total cash and investment fund balance - ending	<u>\$ 2,080</u>	<u>\$ 38</u>	<u>\$ 32,459</u>	<u>\$ 35,767</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

BARTHOLOMEW COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	CASA Criminal Justice Institute Grant	Riverboat Wagering Tax	Convention and Visitor's Bureau	General Drain Improvement	Hawcreek Drain	East Clifford Drain	County Medical Care
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	15,000	447,043	987,834	-	-	-	-
Charges for services	-	-	-	-	-	-	1,653
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	75,918	11,353	6,066	-
<b>Total receipts</b>	<u>15,000</u>	<u>447,043</u>	<u>987,834</u>	<u>75,918</u>	<u>11,353</u>	<u>6,066</u>	<u>1,653</u>
<b>Disbursements:</b>							
General government	-	447,043	1,052,789	133,635	11,353	6,066	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Capital outlay:							
General government	15,000	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
<b>Total disbursements</b>	<u>15,000</u>	<u>447,043</u>	<u>1,052,789</u>	<u>133,635</u>	<u>11,353</u>	<u>6,066</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(64,955)</u>	<u>(57,717)</u>	<u>-</u>	<u>-</u>	<u>1,653</u>
<b>Other financing sources (uses):</b>							
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	<u>-</u>	<u>-</u>	<u>(64,955)</u>	<u>(57,717)</u>	<u>-</u>	<u>-</u>	<u>1,653</u>
Cash and investment fund balance - beginning	<u>-</u>	<u>-</u>	<u>229,280</u>	<u>314,399</u>	<u>-</u>	<u>-</u>	<u>2,525</u>
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 164,325</u>	<u>\$ 256,682</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,178</u>
<b><u>Cash and Investment Assets - Ending</u></b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	<u>-</u>	<u>-</u>	<u>164,325</u>	<u>256,682</u>	<u>-</u>	<u>-</u>	<u>4,178</u>
<b>Total cash and investment assets - ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 164,325</u>	<u>\$ 256,682</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,178</u>
<b><u>Cash and Investment Fund Balance - Ending</u></b>							
Restricted for:							
General government	\$ -	\$ -	\$ 164,325	\$ 256,682	\$ -	\$ -	\$ 4,178
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total cash and investment fund balance - ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 164,325</u>	<u>\$ 256,682</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,178</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, 2009  
 (Continued)

	County Law Enforcement Continuing Education 1	Aftercare Community Liaison	County Law Enforcement Continuing Education 2	East Clifford Drain Maintenance	Juvenile Delinquency Prevention Title II Grant	Sheriff Nonreverting
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	4,350
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	25,900	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	3,521	-	15,667	1,784	-	-
<b>Total receipts</b>	<b>3,521</b>	<b>25,900</b>	<b>15,667</b>	<b>1,784</b>	<b>-</b>	<b>4,350</b>
<b>Disbursements:</b>						
General government	3,521	-	15,667	928	5,056	7,306
Public safety	-	29,048	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>3,521</b>	<b>29,048</b>	<b>15,667</b>	<b>928</b>	<b>5,056</b>	<b>7,306</b>
Excess (deficiency) of receipts over disbursements	-	(3,148)	-	856	(5,056)	(2,956)
<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>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(3,148)	-	856	(5,056)	(2,956)
Cash and investment fund balance - beginning	73	-	-	889	5,056	4,667
Cash and investment fund balance - ending	<u>\$ 73</u>	<u>\$ (3,148)</u>	<u>\$ -</u>	<u>\$ 1,745</u>	<u>\$ -</u>	<u>\$ 1,711</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ -	\$ (3,148)	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	73	-	-	1,745	-	1,711
<b>Total cash and investment assets - ending</b>	<b>\$ 73</b>	<b>\$ (3,148)</b>	<b>\$ -</b>	<b>\$ 1,745</b>	<b>\$ -</b>	<b>\$ 1,711</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ 1,745	\$ -	\$ -
Public safety	73	-	-	-	-	1,711
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Unrestricted	-	(3,148)	-	-	-	-
<b>Total cash and investment fund balance - ending</b>	<b>\$ 73</b>	<b>\$ (3,148)</b>	<b>\$ -</b>	<b>\$ 1,745</b>	<b>\$ -</b>	<b>\$ 1,711</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, 2009  
 (Continued)

	Public Health Preparedness	Surveyor's Cornerstone Perpetuation	Children's Psychiatric Treatment	Jury Pay Supplement	Local Emergency Planning and Right to Know	County Sales Disclosures
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ 7,203	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	12,009	-	-	-	-	-
Charges for services	-	11,170	-	-	-	6,350
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total receipts</b>	<b>12,009</b>	<b>11,170</b>	<b>7,203</b>	<b>-</b>	<b>-</b>	<b>6,350</b>
<b>Disbursements:</b>						
General government	2,286	61,768	24,583	-	3,506	8,500
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay:						
General government	20,692	2,126	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>22,978</b>	<b>63,894</b>	<b>24,583</b>	<b>-</b>	<b>3,506</b>	<b>8,500</b>
Excess (deficiency) of receipts over disbursements	(10,969)	(52,724)	(17,380)	-	(3,506)	(2,150)
<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>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(10,969)	(52,724)	(17,380)	-	(3,506)	(2,150)
Cash and investment fund balance - beginning	28,942	68,979	17,380	8,207	74,428	36,962
Cash and investment fund balance - ending	\$ 17,973	\$ 16,255	\$ -	\$ 8,207	\$ 70,922	\$ 34,812
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	17,973	16,255	-	8,207	70,922	34,812
<b>Total cash and investment assets - ending</b>	<b>\$ 17,973</b>	<b>\$ 16,255</b>	<b>\$ -</b>	<b>\$ 8,207</b>	<b>\$ 70,922</b>	<b>\$ 34,812</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
General government	\$ -	\$ 16,255	\$ -	\$ 8,207	\$ 70,922	\$ 34,812
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	17,973	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
<b>Total cash and investment fund balance - ending</b>	<b>\$ 17,973</b>	<b>\$ 16,255</b>	<b>\$ -</b>	<b>\$ 8,207</b>	<b>\$ 70,922</b>	<b>\$ 34,812</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, 2009  
 (Continued)

	Public Defender Circuit Court	Public Defender Superior Court 1	Public Defender Superior Court 2	County ID	State Homeland Security Program 2005	Thomas Schneck Drain
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	207,904	-
Charges for services	-	-	-	31,274	-	-
Fines and forfeits	2,628	6,463	14,277	-	-	-
Other	-	-	-	-	-	2,360
<b>Total receipts</b>	<b>2,628</b>	<b>6,463</b>	<b>14,277</b>	<b>31,274</b>	<b>207,904</b>	<b>2,360</b>
<b>Disbursements:</b>						
General government	-	11,603	5,000	16,852	207,904	3,231
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>11,603</b>	<b>5,000</b>	<b>16,852</b>	<b>207,904</b>	<b>3,231</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>2,628</b>	<b>(5,140)</b>	<b>9,277</b>	<b>14,422</b>	<b>-</b>	<b>(871)</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>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>2,628</b>	<b>(5,140)</b>	<b>9,277</b>	<b>14,422</b>	<b>-</b>	<b>(871)</b>
<b>Cash and investment fund balance - beginning</b>	<b>12,430</b>	<b>5,550</b>	<b>26,719</b>	<b>62,478</b>	<b>-</b>	<b>871</b>
<b>Cash and investment fund balance - ending</b>	<b>\$ 15,058</b>	<b>\$ 410</b>	<b>\$ 35,996</b>	<b>\$ 76,900</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	15,058	410	35,996	76,900	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ 15,058</b>	<b>\$ 410</b>	<b>\$ 35,996</b>	<b>\$ 76,900</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
General government	\$ 15,058	\$ 410	\$ 35,996	\$ 76,900	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
<b>Total cash and investment fund balance - ending</b>	<b>\$ 15,058</b>	<b>\$ 410</b>	<b>\$ 35,996</b>	<b>\$ 76,900</b>	<b>\$ -</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, 2009  
 (Continued)

	Community Corrections CTP Fund	Equitable Share Prosecutor	Special Vehicle Inspections	Sheriff Drug Buy Money	Sheriff's Commissary	Totals
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,698,294
Special assessments	-	-	-	-	-	4,350
Licenses and permits	-	-	-	-	-	79,910
Intergovernmental	-	2,686	-	-	-	10,554,079
Charges for services	-	-	1,455	-	157,734	1,183,881
Fines and forfeits	-	-	-	-	-	1,007,254
Other	57,585	-	-	7,050	-	2,939,126
	<u>57,585</u>	<u>-</u>	<u>-</u>	<u>7,050</u>	<u>-</u>	<u>2,939,126</u>
Total receipts	<u>57,585</u>	<u>2,686</u>	<u>1,455</u>	<u>7,050</u>	<u>157,734</u>	<u>17,466,894</u>
<b>Disbursements:</b>						
General government	64,550	-	-	-	-	6,622,369
Public safety	-	-	-	4,005	158,216	3,315,736
Highways and streets	-	-	-	-	-	2,646,080
Health and welfare	-	-	-	-	-	6,642,067
Capital outlay:						
General government	-	-	-	-	-	47,244
Public safety	-	-	-	-	-	223,665
Highways and streets	-	-	-	-	-	461,716
Health and welfare	-	-	-	-	-	5,942
	<u>64,550</u>	<u>-</u>	<u>-</u>	<u>4,005</u>	<u>158,216</u>	<u>19,964,819</u>
Total disbursements	<u>64,550</u>	<u>-</u>	<u>-</u>	<u>4,005</u>	<u>158,216</u>	<u>19,964,819</u>
Excess (deficiency) of receipts over disbursements	<u>(6,965)</u>	<u>2,686</u>	<u>1,455</u>	<u>3,045</u>	<u>(482)</u>	<u>(2,497,925)</u>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	95,000
Transfers out	-	-	-	-	-	(95,000)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<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	<u>(6,965)</u>	<u>2,686</u>	<u>1,455</u>	<u>3,045</u>	<u>(482)</u>	<u>(2,497,925)</u>
Cash and investment fund balance - beginning	<u>27,034</u>	<u>4,166</u>	<u>-</u>	<u>1,998</u>	<u>11,628</u>	<u>8,838,108</u>
Cash and investment fund balance - ending	<u>\$ 20,069</u>	<u>\$ 6,852</u>	<u>\$ 1,455</u>	<u>\$ 5,043</u>	<u>\$ 11,146</u>	<u>\$ 6,340,183</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (135,517)
Restricted assets:						
Cash and investments	<u>20,069</u>	<u>6,852</u>	<u>1,455</u>	<u>5,043</u>	<u>11,146</u>	<u>6,475,700</u>
Total cash and investment assets - ending	<u>\$ 20,069</u>	<u>\$ 6,852</u>	<u>\$ 1,455</u>	<u>\$ 5,043</u>	<u>\$ 11,146</u>	<u>\$ 6,340,183</u>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
General government	\$ -	\$ 6,852	\$ -	\$ -	\$ -	\$ 3,307,998
Public safety	20,069	-	1,455	5,043	11,146	1,164,983
Highways and streets	-	-	-	-	-	727,539
Health and welfare	-	-	-	-	-	1,217,004
Culture and recreation	-	-	-	-	-	58,176
Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(135,517)</u>
Total cash and investment fund balance - ending	<u>\$ 20,069</u>	<u>\$ 6,852</u>	<u>\$ 1,455</u>	<u>\$ 5,043</u>	<u>\$ 11,146</u>	<u>\$ 6,340,183</u>

BARTHOLOMEW COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 PRIVATE-PURPOSE TRUST FUNDS  
 For The Year Ended December 31, 2009

	Congressional School Principal	Edith Ross Memorial	George Utz Incorporated	Real Property Endorsements	Drug Free School Grant	Erosion and Sediment	Totals
Additions:							
Contributions:							
Other	\$ -	\$ 162	\$ 70,160	\$ 13,550	\$ 22,465	\$ 1,200	\$ 107,537
Deductions:							
Administrative and general	-	-	140,320	692	22,465	960	164,437
Excess (deficiency) of total additions over total deductions	-	162	(70,160)	12,858	-	240	(56,900)
Cash and investment fund balance - beginning	57,907	8,227	82,000	14,545	-	500	163,179
Cash and investment fund balance - ending	<u>\$ 57,907</u>	<u>\$ 8,389</u>	<u>\$ 11,840</u>	<u>\$ 27,403</u>	<u>\$ -</u>	<u>\$ 740</u>	<u>\$ 106,279</u>

BARTHOLOMEW COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2009

	Additional Judgement Excise Tax	User Fees	Education Plate Fees	State Fines and Forfeitures	Surplus Dog Tax	Mortgage Fees State Share	Coroners Continuing Education
Additions:							
Agency fund additions	\$ 14	\$ 261,893	\$ 1,744	\$ 12,734	\$ -	\$ 11,513	\$ 9,335
Deductions:							
Agency fund deductions	100	195,754	1,744	12,079	20	11,515	9,153
Excess (deficiency) of total additions over total deductions	(86)	66,139	-	655	(20)	(2)	182
Cash and investment fund balance - beginning	100	470,195	979	-	20	615	557
Cash and investment fund balance - ending	<u>\$ 14</u>	<u>\$ 536,334</u>	<u>\$ 979</u>	<u>\$ 655</u>	<u>\$ -</u>	<u>\$ 613</u>	<u>\$ 739</u>

BARTHOLOMEW COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	County Adjusted Gross Income Tax	Infraction Judgments	City and Town Court Costs	Congressional School Interest	Surplus Tax Sale	Tax Sale Redemption	Surplus Tax
Additions:							
Agency fund additions	\$ 17,781,496	\$ 311,235	\$ 32,999	\$ 736	\$ 731,970	\$ 172,249	\$ 578,944
Deductions:							
Agency fund deductions	17,781,496	315,683	32,476	-	1,173,266	179,785	347,963
Excess (deficiency) of total additions over total deductions	-	(4,448)	523	736	(441,296)	(7,536)	230,981
Cash and investment fund balance - beginning	-	24,885	15,382	38,857	1,026,010	9,624	7,261
Cash and investment fund balance - ending	\$ -	\$ 20,437	\$ 15,905	\$ 39,593	\$ 584,714	\$ 2,088	\$ 238,242

BARTHOLOMEW COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	County Clerk's Trust	County Recorder	County Sheriff	County Sheriff Inmate Trust	County Treasurer	Code Enforcement	County Health Department
Additions:							
Agency fund additions	\$ 10,917,787	\$ 418,556	\$ 2,497,946	\$ 342,908	\$ 95,858,358	\$ 157,101	\$ 201,833
Deductions:							
Agency fund deductions	11,442,101	413,459	2,497,946	349,055	102,738,694	157,101	198,403
Excess (deficiency) of total additions over total deductions	(524,314)	5,097	-	(6,147)	(6,880,336)	-	3,430
Cash and investment fund balance - beginning	2,325,667	25,798	-	8,677	8,372,888	100	59,924
Cash and investment fund balance - ending	<u>\$ 1,801,353</u>	<u>\$ 30,895</u>	<u>\$ -</u>	<u>\$ 2,530</u>	<u>\$ 1,492,552</u>	<u>\$ 100</u>	<u>\$ 63,354</u>

BARTHOLOMEW COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Park and Recreation	State Sales Disclosure Fee	Sewage Collections	Overweight Vehicle Fines	Inheritance Tax	Payroll	Deferred Compensation
Additions:							
Agency fund additions	\$ 23,109	\$ 6,350	\$ 73,746	\$ 330	\$ 1,996,945	\$ 14,207,483	\$ 226,005
Deductions:							
Agency fund deductions	23,109	6,415	73,746	330	18,764,110	14,207,483	226,005
Excess (deficiency) of total additions over total deductions	-	(65)	-	-	(16,767,165)	-	-
Cash and investment fund balance - beginning	2	690	129	-	17,297,119	-	-
Cash and investment fund balance - ending	<u>\$ 2</u>	<u>\$ 625</u>	<u>\$ 129</u>	<u>\$ -</u>	<u>\$ 529,954</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, 2009  
 (Continued)

	Payroll Withholdings Federal	Payroll Withholdings State	Payroll Withholdings Local Tax	Health Insurance	Wage Garnishment	Insurance Other	Special Death Benefit
Additions:							
Agency fund additions	\$ 1,208,282	\$ 467,046	\$ 145,353	\$ 483,099	\$ 68,808	\$ 50,560	\$ 5,845
Deductions:							
Agency fund deductions	1,208,282	467,046	145,353	483,099	68,808	50,560	6,410
Excess (deficiency) of total additions over total deductions	-	-	-	-	-	-	(565)
Cash and investment fund balance - beginning	-	-	-	-	-	-	960
Cash and investment fund balance - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 395

BARTHOLOMEW COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Electrical License/ Permits	Welfare Trust	Homestead Credit Rebate	Tax Distribution	PERF Voluntary Annuity	United Way
Additions:						
Agency fund additions	\$ 7,810	\$ 3,234	\$ 25,674	\$ 87,317,455	\$ 11,023	\$ 4,993
Deductions:						
Agency fund deductions	21,873	10,221	25,475	87,317,455	11,023	4,993
Excess (deficiency) of total additions over total deductions	(14,063)	(6,987)	199	-	-	-
Cash and investment fund balance - beginning	14,813	6,987	17,135	-	-	-
Cash and investment fund balance - ending	<u>\$ 750</u>	<u>\$ -</u>	<u>\$ 17,334</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, 2009  
 (Continued)

	Direct Deposit Withholding	FICA	Child Restraint Violations	Hope Storm Water	Violent Offender Administration	County Riverboat Revenue
Additions:						
Agency fund additions	\$ 9,925,465	\$ 1,049,283	\$ 2,850	\$ 74,991	\$ 4,113	\$ 179,456
Deductions:						
Agency fund deductions	9,925,465	1,049,283	2,850	74,991	5,501	603,435
Excess (deficiency) of total additions over total deductions	-	-	-	-	(1,388)	(423,979)
Cash and investment fund balance - beginning	-	-	125	-	3,575	524,331
Cash and investment fund balance - ending	\$ -	\$ -	\$ 125	\$ -	\$ 2,187	\$ 100,352

BARTHOLOMEW COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Homestead Credit	Excess CAGIT	Delinquent Tax Settlement	County Vehicle Excise Tax Distribution	Financial Institution Tax	Totals
Additions:						
Agency fund additions	\$ 1,495,256	\$ 737,099	\$ 94,314	\$ 366,139	\$ 119,801	\$ 250,683,268
Deductions:						
Agency fund deductions	1,518,611	737,099	94,314	366,139	119,801	275,477,078
Excess (deficiency) of total additions over total deductions	(23,355)	-	-	-	-	(24,793,810)
Cash and investment fund balance - beginning	21,181	-	-	-	-	30,274,586
Cash and investment fund balance - ending	<u>\$ (2,174)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,480,776</u>

BARTHOLOMEW COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF CAPITAL ASSETS  
 For The Year Ended December 31, 2009

General infrastructure assets (those reported by governmental activities) are included regardless of their acquisition date or amount. The government was able to estimate the historical cost for the initial reporting of these assets through backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are reported at historical cost.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 3,738,872
Infrastructure	158,793,457
Buildings	43,856,116
Machinery and equipment	<u>8,917,378</u>
 Total governmental activities, capital assets not being depreciated	 <u>\$ 215,305,823</u>

BARTHOLOMEW COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF LONG-TERM DEBT  
 December 31, 2009

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:		
Gradall XL-4100	\$ 158,660	\$ 58,469
Jail addition and renovation	<u>33,887,000</u>	<u>1,992,000</u>
Total governmental activities long-term debt	<u>\$ 34,045,660</u>	<u>\$ 2,050,469</u>

BARTHOLOMEW COUNT  
OTHER REPORT

The annual report presented herein was prepared in addition to another official report prepared for the individual County office listed below:

County Auditor

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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

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Web Site: [www.in.gov/sboa](http://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, 2009. 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, 2009.

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

June 17, 2010



BARTHOLOMEW COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2009  
(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 Criminal Justice Institute Highway Safety Cluster State and Community Highway Safety Operation Pullover	20.600	OP-09-01-01-74	<u>12,000</u>
Total for federal grantor agency			<u>136,591</u>
<u>U.S. DEPARTMENT OF EDUCATION</u>			
Pass-Through Indiana Criminal Justice Institute Safe and Drug-Free Schools and Communities - State Grants	84.186	07-DFS-009	<u>22,465</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Health Public Health Emergency Preparedness Public Health Preparedness and Response for H1N1 Centers for Disease Control and Prevention Public Health Emergency Preparedness and Response for Bioterrorism	93.069	EDS#A70-0-053119 BRS 102-4	54,187 <u>12,009</u>
Total for program			<u>66,196</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement Child Support Enforcement ARRA - Child Support Enforcement	93.563	2009 2009	500,019 <u>16,200</u>
Total for program			<u>516,219</u>
Pass-Through Indiana Supreme Court Child Abuse and Neglect State Grants CAPTA Grant CAPTA Grant	93.669	2008 2009	15,000 <u>17,729</u>
Total for program			<u>32,729</u>
Total for federal grantor agency			<u>615,144</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Public Assistance Grants Bartholomew County Flood Disaster 2008	97.036	FEMA DR#1766	<u>404,201</u>
Emergency Management Performance Grants FY 2008 EMPG Grant Program	97.042	C44P-9-609A	<u>37,104</u>
Pre-Disaster Mitigation Development of Multi-Hazard Mitigation Plan	97.047	Bartholomew County MHMP	<u>36,000</u>
State Homeland Security Program Purchase 800MHz XTL2500 Mobil Radios	97.073	EDS #C44P-9-565A	<u>396,716</u>
Total for federal grantor agency			<u>874,021</u>
Total federal awards expended			<u>\$ 3,063,054</u>

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

BARTHOLOMEW COUNTY  
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Bartholomew County (County) and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statements. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

BARTHOLOMEW COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Qualified

Internal control over financial reporting:

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

Noncompliance material to financial statements noted? no

Federal Awards:

Internal control over major programs:

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

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

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

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
14.228	Community Development Block Grant/State's Program
93.563	Child Support Enforcement
97.073	State Homeland Security Program

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 June 17, 2010, with Barbara J. Hackman, Auditor; Sandra Beatty, Chief Deputy Auditor; Paul Franke, President of the Board of County Commissioners; and Evelyn S. Pence, President of the County Council. Our audit disclosed no material items that warrant comment at this time.