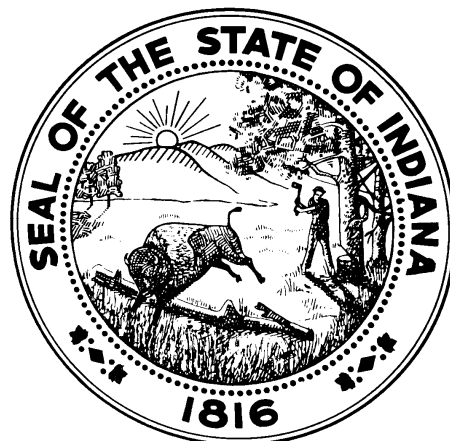


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

ANNUAL FINANCIAL REPORT

2008

BARTHOLOMEW COUNTY, INDIANA



FILED

09/30/2009

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Nancy McKinney Sandra Beatty (Interim) Barbara J. Hackman	01-01-07 to 10-23-08 10-24-08 to 11-02-08 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	Carl Lienhoop Larry Kleinhenz	01-01-08 to 12-31-08 01-01-09 to 12-31-09
President of the County Council	Phyllis Apple Keith Sells	01-01-08 to 12-31-08 01-01-09 to 12-31-09



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, 2008, 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, 2008, 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 August 20, 2009, 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 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.

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

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

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

STATE BOARD OF ACCOUNTS

August 20, 2009



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

TO: THE OFFICIALS OF BARTHOLOMEW COUNTY, INDIANA

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Bartholomew County (County), as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 20, 2009. The opinions to the financial statements were qualified due to due to the omission of the component units resulting in an incomplete presentation, We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

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

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

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

Compliance and Other Matters

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

We noted certain matters that we reported to management in a separate letter dated August 20, 2009.

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

August 20, 2009

BARTHOLOMEW COUNTY
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For The Year Ended December 31, 2008

<u>Functions/Programs</u>	<u>Disbursements</u>	Program Receipts			<u>Net (Disbursements) 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</u>
					<u>Governmental Activities</u>
Primary government:					
Governmental activities:					
General government	\$ 19,599,335	\$ 1,419,028	\$ -	\$ -	\$ (18,180,307)
Public safety	9,208,922	2,482,822	245,950	600,793	(5,879,357)
Highways and streets	5,316,462	5,400	2,314,938	530,353	(2,465,771)
Health and welfare	8,248,003	501,144	2,656,523	-	(5,090,336)
Culture and recreation	194,437	23,496	-	-	(170,941)
Principal and interest on indebtedness	1,097,269	-	-	-	(1,097,269)
Total primary government	<u>\$ 43,664,428</u>	<u>\$ 4,431,890</u>	<u>\$ 5,217,411</u>	<u>\$ 1,131,146</u>	<u>(32,883,981)</u>
General receipts:					
Property taxes					17,055,483
Income taxes					6,400,494
Intergovernmental					2,107,703
Other local sources					5,087,569
Grants and contributions not restricted to specific programs					748,006
Investment earnings					793,015
Total general receipts					<u>32,192,270</u>
Change in net assets					(691,711)
Net assets - beginning					<u>18,699,770</u>
Net assets - ending					<u><u>\$ 18,008,059</u></u>
 <u>Assets</u>					
Cash and investments					\$ 2,975,164
Cash with fiscal agent					818,252
Restricted assets:					
Cash and investments					<u>14,214,643</u>
Total assets					<u>\$ 18,008,059</u>
 <u>Net Assets</u>					
Restricted for:					
General government					\$ 3,305,748
Public safety					901,629
Highways and streets					859,038
Health and welfare					3,293,496
Culture and recreation					74,236
Debt service					2,164,652
Capital outlay					3,615,844
Unrestricted					<u>3,793,416</u>
Total net assets					<u>\$ 18,008,059</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, 2008

	General	Family And Children	Debt Service Fund	Cumulative Bridge	Other Governmental Funds	Totals
Receipts:						
Taxes	\$ 15,590,006	\$ 3,304,454	\$ 1,424,642	\$ 1,676,485	\$ 2,474,880	\$ 24,470,467
Special assessments	-	-	-	-	635	635
Licenses and permits	12,255	-	-	-	49,592	61,847
Intergovernmental	906,182	1,059,627	11,946	308,971	5,450,275	7,737,001
Charges for services	1,684,780	-	-	-	1,193,980	2,878,760
Fines and forfeits	487,011	-	-	-	1,003,637	1,490,648
Other	2,822,262	112,311	61,484	183,486	1,963,542	5,143,085
Total receipts	21,502,496	4,476,392	1,498,072	2,168,942	12,136,541	41,782,443
Disbursements:						
General government	14,019,238	-	-	-	4,314,232	18,333,470
Public safety	6,060,766	-	-	-	2,758,156	8,818,922
Highways and streets	-	-	-	533,430	2,186,945	2,720,375
Health and welfare	1,390,526	5,239,255	-	-	1,606,084	8,235,865
Culture and recreation	155,965	-	-	-	-	155,965
Debt service:						
Interest	-	-	1,097,269	-	-	1,097,269
Capital outlay:						
General government	443,316	-	-	-	79,316	522,632
Public safety	282,995	-	-	-	107,005	390,000
Highways and streets	-	-	-	1,043,961	1,552,126	2,596,087
Health and welfare	11,854	-	-	-	284	12,138
Culture and recreation	38,472	-	-	-	-	38,472
Total disbursements	22,403,132	5,239,255	1,097,269	1,577,391	12,604,148	42,921,195
Excess (deficiency) of receipts over disbursements	(900,636)	(762,863)	400,803	591,551	(467,607)	(1,138,752)
Other financing sources (uses):						
Transfers in	-	-	-	-	2,330	2,330
Transfers out	-	-	-	-	(2,330)	(2,330)
Total other financing sources (uses)	-	-	-	-	-	-

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, 2008
(Continued)

	General	Family And Children	Debt Service Fund	Cumulative Bridge	Other Governmental Funds	Totals
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(900,636)	(762,863)	400,803	591,551	(467,607)	(1,138,752)
Cash and investment fund balance - beginning	<u>3,471,839</u>	<u>3,087,386</u>	<u>1,763,849</u>	<u>3,024,293</u>	<u>6,981,192</u>	<u>18,328,559</u>
Cash and investment fund balance - ending	<u>\$ 2,571,203</u>	<u>\$ 2,324,523</u>	<u>\$ 2,164,652</u>	<u>\$ 3,615,844</u>	<u>\$ 6,513,585</u>	<u>17,189,807</u>

Amounts reported for governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis are different because:

Internal services funds are used by management to charge the costs of certain services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis.

818,252

Net assets of governmental activities

\$ 18,008,059

Cash and Investment Assets - Ending

Cash and investments	\$ 2,571,203	\$ -	\$ -	\$ -	\$ 403,961	\$ 2,975,164
Restricted assets:						
Cash and investments	<u>-</u>	<u>2,324,523</u>	<u>2,164,652</u>	<u>3,615,844</u>	<u>6,109,624</u>	<u>14,214,643</u>
Total cash and investment assets - ending	<u>\$ 2,571,203</u>	<u>\$ 2,324,523</u>	<u>\$ 2,164,652</u>	<u>\$ 3,615,844</u>	<u>\$ 6,513,585</u>	<u>\$ 17,189,807</u>

Cash and Investment Fund Balance - Ending

Restricted for:

General government	\$ -	\$ -	\$ -	\$ -	\$ 3,305,748	\$ 3,305,748
Public safety	-	-	-	-	901,629	901,629
Highways and streets	-	-	-	-	859,038	859,038
Health and welfare	-	2,324,523	-	-	968,973	3,293,496
Culture and recreation	-	-	-	-	74,236	74,236
Debt service	-	-	2,164,652	-	-	2,164,652
Capital outlay	-	-	-	3,615,844	-	3,615,844
Unrestricted	<u>2,571,203</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>403,961</u>	<u>2,975,164</u>

Total cash and investment fund balance - ending	<u>\$ 2,571,203</u>	<u>\$ 2,324,523</u>	<u>\$ 2,164,652</u>	<u>\$ 3,615,844</u>	<u>\$ 6,513,585</u>	<u>\$ 17,189,807</u>
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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, 2008

	<u>Internal Service Fund</u>
Operating receipts:	
Employer and employee contributions	\$ 4,049,431
Insurance proceeds	<u>336,605</u>
Total operating receipts	<u>4,386,036</u>
Operating disbursements:	
Salaries and wages	423,868
Miscellaneous	<u>3,519,298</u>
Total operating disbursements	<u>3,943,166</u>
Excess of operating receipts over operating disbursements	<u>442,870</u>
Nonoperating receipts:	
Interest and investment receipts	<u>4,171</u>
Total nonoperating receipts	<u>4,171</u>
Excess of receipts over disbursements and nonoperating receipts	447,041
Cash and investment fund balance - beginning	<u>371,211</u>
Cash and investment fund balance - ending	<u>\$ 818,252</u>
<u>Cash and Investment Assets - December 31</u>	
Restricted assets:	
Cash and investments	<u>\$ 818,252</u>
Total cash and investment assets - December 31	<u>\$ 818,252</u>
<u>Cash and Investment Fund Balance - December 31</u>	
Restricted for:	
Other purposes	<u>\$ 818,252</u>
Total cash and investment fund balance - December 31	<u>\$ 818,252</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, 2008

	Pension Trust Funds	Private-Purpose Trust Funds	Agency Funds
Additions:			
Contributions:			
Employer	\$ 420,565	\$ -	
Other	-	101,889	
Total contributions	420,565	101,889	
Investment earnings:			
Interest	173,308	-	
Dividends	(3,101,086)	-	
Total investment earnings	(2,927,778)	-	
Total additions	(2,507,213)	101,889	
Deductions:			
Benefits	203,449	-	
Administrative and general	62,532	4,535	
Total deductions	265,981	4,535	
Excess (deficiency) of total additions over total deductions	(2,773,194)	97,354	
Cash and investment fund balance - beginning	9,078,963	65,825	
Cash and investment fund balance - ending	\$ 6,305,769	\$ 163,179	\$ 30,274,586

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

BARTHOLOMEW COUNTY
NOTES TO FINANCIAL STATEMENTS

I. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

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

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

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

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

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

Fund Financial Statements

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

The County reports the following major governmental funds:

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

BARTHOLOMEW COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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.

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

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

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

BARTHOLOMEW COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

D. Assets and Cash and Investment Balances

1. Cash and Investments

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

2. Capital Assets

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

3. Long-Term Debt

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

4. Equity Classification

Government-Wide Statements

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

- a. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation.
- b. Unrestricted net assets – All other net assets that do not meet the definition of "restricted."

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

Fund Financial Statements

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

E. Receipts and Disbursements

1. Program Receipts

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

BARTHOLOMEW COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

2. Operating Receipts and Disbursements

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

F. Internal and Interfund Balances and Activities

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

Fund Financial Statements

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

Government-Wide Financial Statements

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

Internal activities – Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis except for the net amount of transfers between governmental and business-type activities, which are reported as Transfers – Internal Activities. The effects of interfund services between funds, if any, are not eliminated in the 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. In September of each year, the governing board, through the passage of a resolution/ordinance, approves the budget for the next year. Copies of the budget

BARTHOLOMEW COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

B. Cash and Investment Balance Deficit

At December 31, 2008, the Adult Protective Services Fund reported a deficit cash balance of \$13,308 in cash and investments, which is a violation of the Uniform Compliance Guidelines and state statute.

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

III. Detailed Notes on All Funds

A. Deposits and Investments

1. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. Indiana Code 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a depository eligible to receive state funds and has a principal office or branch that qualifies to receive public funds of the political subdivision. At December 31, 2008, the bank balance was insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

2. Investments

As of December 31, 2008, 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	\$ -	\$ 6,305,769
Repurchase agreements	954,442	-
Totals	<u>\$ 954,442</u>	<u>\$ 6,305,769</u>

BARTHOLOMEW COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Statutory Authorization for Investments

Indiana Code 5-13-9 authorizes the County to invest in securities backed by the full faith and credit of the United States Treasury or fully guaranteed by the United States of America and issued by the United States Treasury, a federal agency, a federal instrumentality, or a federal government sponsored enterprise. Indiana Code also authorizes the County to invest in securities fully guaranteed and issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. These investments are required by statute to have a stated final maturity of not more than two years.

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

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

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

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, 2008, the County held investments in repurchase agreements in the amount of \$954,442. Of these investments \$954,442 were held by the counterparty's trust department or agent but not in the County's name.

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

BARTHOLOMEW COUNTY
 NOTES TO FINANCIAL STATEMENTS
 (Continued)

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.

Primary Government:

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

The mutual bond funds had a weighted average maturity of one year.

Credit Risk

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

Concentration of Credit Risk

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

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

Foreign Currency Risk

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

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

B. Interfund Transfers

During 2008, the County transferred \$2,330 to and from other governmental funds.

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

BARTHOLOMEW COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

IV. Other Information

A. Risk Management

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

The risks of torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters are covered by commercial insurance from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance by major category of risk.

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

The County has chosen to establish a risk financing fund for risks associated with medical benefits to employees. The risk financing fund is accounted for in the Employee Benefit Trust Fund, an internal service fund, where assets are set aside for claim settlements. An excess policy through commercial insurance covers individual claims in excess of \$80,000 per year. Settled claims resulting from this risk did not exceed commercial insurance coverage in the past three years. Interfund premiums are paid into the fund by all affected funds and are available to pay claims, claim reserves, and administrative costs of the program. Interfund premiums are based upon an overall premium percentage which is applied to each affected fund and are reported as quasi-external interfund transactions.

Job Related Illnesses or Injuries to Employees

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

B. Holding Corporation

The County has entered into a capital lease with Bartholomew County Building Corporation (the Lessor). The Lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The Lessor has been determined to be a related party of the County. Lease payments during the year totaled \$1,097,269 which was for interest.

C. Postemployment Benefits

In addition to the pension benefits described below, the County provides postemployment health insurance benefits, as authorized by Indiana Code 5-10-8, to all employees who retire from the County on or after attaining age 55 with at least 20 years of service. Currently, 2 retirees meet these eligibility requirements. The County and retirees provide 15% and 85%, respectively, of these postemployment benefits. Disbursements for postemployment benefits are recognized on a pay-as-you-go-basis. Disbursements for postemployment benefits cannot be reasonably estimated.

BARTHOLOMEW COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

D. Administration of Welfare Programs

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

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 and Annual Pension Cost

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

2. County Police Retirement Plan

Plan Description

The County contributes to the County Police Retirement Plan, which is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute

BARTHOLOMEW COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

(IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy and Annual Pension Cost

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

3. County Police Benefit Plan

Plan Description

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

Funding Policy and Annual Pension Cost

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

Actuarial Information for the Above Plans

	<u>PERF</u>	<u>County Police Retirement Plan</u>	<u>County Police Benefit Plan</u>
Annual required contribution	\$ 593,818	\$ 362,327	\$ 13,596
Interest on net pension obligation	(13,513)	(10,785)	-
Adjustment to annual required contribution	<u>15,399</u>	<u>18,062</u>	-
Annual pension cost	595,704	369,604	13,596
Contributions made	<u>615,315</u>	<u>406,969</u>	<u>13,596</u>
Decrease in net pension obligation	(19,611)	(37,365)	-
Net pension obligation, beginning of year	<u>(186,380)</u>	<u>(154,068)</u>	-
Net pension obligation, end of year	<u>\$ (205,991)</u>	<u>\$ (191,433)</u>	<u>\$ -</u>

BARTHOLOMEW COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

	PERF	County Police Retirement Plan	County Police Benefit Plan
Contribution rates:			
County	5.75%	21%	1%
Plan members	3%	None	None
Actuarial valuation date	07-01-08	01-01-09	01-01-09
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed
Amortization period	40 years	40 years	40 years
Amortization period (from date)	07-01-97	12-31-97	12-31-97
Asset valuation method	4 year smoothed market	4 year smoothed market	4 year smoothed market

<u>Actuarial Assumptions</u>	PERF	County Police Retirement Plan	County Police Benefit Plan
Investment rate of return	7.25%	7%	7%
Projected future salary increases:			
Total	5%	5%	5%
Attributed to inflation	4%	4%	4%
Attributed to merit/seniority	1%	1%	1%
Cost-of-living adjustments	2%	2%	0%

Three Year Trend Information

	Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
PERF	06-30-06	\$ 525,841	112%	\$ (227,126)
	06-30-07	583,157	93%	(186,380)
	06-30-08	595,704	103%	(205,991)
County Police Retirement Plan	12-31-06	486,772	96%	(133,562)
	12-31-07	502,596	96%	(154,068)
	12-31-08	369,604	91%	(191,433)
County Police Benefit Plan	12-31-06	23,995	100%	-
	12-31-07	17,634	100%	-
	12-31-08	13,596	100%	-

BARTHOLOMEW COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULES OF FUNDING PROGRESS

Public Employees' Retirement Fund

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Excess of Assets Over (Unfunded) AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess (Unfunded) AAL as a Percentage of Covered Payroll ((a-b)/c)
07-01-06	\$ 9,752,360	\$ 9,811,802	\$ (59,442)	99%	\$ 9,772,675	(1%)
07-01-07	10,841,500	10,619,845	221,655	102%	10,094,096	2%
07-01-08	11,835,151	11,943,534	(108,383)	99%	10,700,510	(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)
01-01-04	\$ 4,982,385	\$ 4,982,385	\$ -	100%	\$ 1,521,343	0%
01-01-05	5,368,632	5,368,632	-	100%	1,564,094	0%
01-01-06	6,177,440	6,177,440	-	100%	1,704,100	0%
01-01-07	7,169,997	7,169,997	-	100%	1,760,956	0%
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%)

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, 2008

	Local Road and Street	Accident Report	Firearms Training	Health	County Alcohol and Drug Services	Donations
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ 944,540	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	49,592	-	-
Intergovernmental	578,419	-	-	241,247	-	-
Charges for services	-	9,989	20,624	76,763	107,761	-
Fines and forfeits	-	-	-	-	-	-
Other	15,871	-	-	8,352	1,453	69,399
Total receipts	594,290	9,989	20,624	1,320,494	109,214	69,399
Disbursements:						
General government	-	-	-	-	-	60,864
Public safety	-	7,408	12,401	-	130,311	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	1,487,623	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	390,059	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	390,059	7,408	12,401	1,487,623	130,311	60,864
Excess (deficiency) of receipts over disbursements	204,231	2,581	8,223	(167,129)	(21,097)	8,535
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	204,231	2,581	8,223	(167,129)	(21,097)	8,535
Cash and investment fund balance - beginning	279,402	5,041	10,654	852,803	59,476	100,738
Cash and investment fund balance - ending	\$ 483,633	\$ 7,622	\$ 18,877	\$ 685,674	\$ 38,379	\$ 109,273
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 109,273
Restricted assets:						
Cash and investments	483,633	7,622	18,877	685,674	38,379	-
Total cash and investment assets - ending	\$ 483,633	\$ 7,622	\$ 18,877	\$ 685,674	\$ 38,379	\$ 109,273
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	7,622	18,877	-	38,379	-
Highways and streets	483,633	-	-	-	-	-
Health and welfare	-	-	-	685,674	-	-
Culture and recreation	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	109,273
Total cash and investment fund balance - ending	\$ 483,633	\$ 7,622	\$ 18,877	\$ 685,674	\$ 38,379	\$ 109,273

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, 2008
 (Continued)

	Clerk's Records Perpetuation	Emergency Telephone System	Drug Free Community	Highway	Property Reassessment	Supplemental Juvenile Probation Service
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 152,227	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	236,777	-	2,693,633	1,258	-
Charges for services	-	761,116	-	-	-	-
Fines and forfeits	31,780	-	31,517	-	-	11,675
Other	-	18,544	-	287,593	28,170	15,917
Total receipts	31,780	1,016,437	31,517	2,981,226	181,655	27,592
Disbursements:						
General government	-	-	-	185,254	168,001	-
Public safety	-	1,235,689	54,006	-	-	41,837
Highways and streets	-	-	-	2,186,945	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay:						
General government	15,533	-	-	-	1,175	-
Public safety	-	9,729	-	-	-	-
Highways and streets	-	-	-	1,162,067	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	15,533	1,245,418	54,006	3,534,266	169,176	41,837
Excess (deficiency) of receipts over disbursements	16,247	(228,981)	(22,489)	(553,040)	12,479	(14,245)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	16,247	(228,981)	(22,489)	(553,040)	12,479	(14,245)
Cash and investment fund balance - beginning	88,476	360,240	105,682	914,745	791,708	40,288
Cash and investment fund balance - ending	\$ 104,723	\$ 131,259	\$ 83,193	\$ 361,705	\$ 804,187	\$ 26,043
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	104,723	131,259	83,193	361,705	804,187	26,043
Total cash and investment assets - ending	\$ 104,723	\$ 131,259	\$ 83,193	\$ 361,705	\$ 804,187	\$ 26,043
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ 104,723	\$ -	\$ -	\$ -	\$ 804,187	\$ -
Public safety	-	131,259	83,193	-	-	26,043
Highways and streets	-	-	-	361,705	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	\$ 104,723	\$ 131,259	\$ 83,193	\$ 361,705	\$ 804,187	\$ 26,043

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, 2008
 (Continued)

	Supplemental Adult Probation Service	Recorder's Records Perpetuation	Covered Bridge	Health Maintenance	Pretrial Diversion	Guardian Ad Litem/ Court
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	1,850	36,644	-	8,860
Charges for services	-	-	-	-	-	-
Fines and forfeits	346,144	88,044	-	-	-	-
Other	79,242	-	-	-	99,495	-
Total receipts	425,386	88,044	1,850	36,644	99,495	8,860
Disbursements:						
General government	-	78,210	-	-	-	8,960
Public safety	432,762	-	-	-	95,616	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	26,178	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	5,277	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	432,762	78,210	-	26,178	100,893	8,960
Excess (deficiency) of receipts over disbursements	(7,376)	9,834	1,850	10,466	(1,398)	(100)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(7,376)	9,834	1,850	10,466	(1,398)	(100)
Cash and investment fund balance - beginning	143,729	160,898	11,850	129,342	28,790	100
Cash and investment fund balance - ending	\$ 136,353	\$ 170,732	\$ 13,700	\$ 139,808	\$ 27,392	\$ -
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	136,353	170,732	13,700	139,808	27,392	-
Total cash and investment assets - ending	\$ 136,353	\$ 170,732	\$ 13,700	\$ 139,808	\$ 27,392	\$ -
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ 170,732	\$ -	\$ -	\$ -	\$ -
Public safety	136,353	-	-	-	27,392	-
Highways and streets	-	-	13,700	-	-	-
Health and welfare	-	-	-	139,808	-	-
Culture and recreation	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	\$ 136,353	\$ 170,732	\$ 13,700	\$ 139,808	\$ 27,392	\$ -

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, 2008
 (Continued)

	Plat Book	Misdemeanant	Supplemental Public Defender Service	Tax Sale Fees	Inmate Medical	State Welfare Excise Tax
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	46,840	-	-	-	85,272
Charges for services	1,335	-	-	-	-	-
Fines and forfeits	-	-	-	-	4,285	-
Other	-	-	-	20,168	-	-
Total receipts	1,335	46,840	-	20,168	4,285	85,272
Disbursements:						
General government	788	-	-	8,424	-	-
Public safety	-	56,693	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	85,272
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	51,574	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	788	108,267	-	8,424	-	85,272
Excess (deficiency) of receipts over disbursements	547	(61,427)	-	11,744	4,285	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	547	(61,427)	-	11,744	4,285	-
Cash and investment fund balance - beginning	11,437	124,651	15,595	9,804	7,044	-
Cash and investment fund balance - ending	<u>\$ 11,984</u>	<u>\$ 63,224</u>	<u>\$ 15,595</u>	<u>\$ 21,548</u>	<u>\$ 11,329</u>	<u>\$ -</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	11,984	63,224	15,595	21,548	11,329	-
Total cash and investment assets - ending	<u>\$ 11,984</u>	<u>\$ 63,224</u>	<u>\$ 15,595</u>	<u>\$ 21,548</u>	<u>\$ 11,329</u>	<u>\$ -</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ 11,984	\$ -	\$ -	\$ 21,548	\$ -	\$ -
Public safety	-	63,224	15,595	-	11,329	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 11,984</u>	<u>\$ 63,224</u>	<u>\$ 15,595</u>	<u>\$ 21,548</u>	<u>\$ 11,329</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, 2008
 (Continued)

	Community Corrections Adult	Tobacco Settlement	Levy Excess	Election Board	Drug Enforcement Seizure Money	Community Corrections Juvenile
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ 233,075	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	776,236	34,185	-	1,923	-	61,970
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	678,607	22,142	21,470	-
Total receipts	776,236	34,185	678,607	257,140	21,470	61,970
Disbursements:						
General government	-	-	678,607	195,018	4,586	45,418
Public safety	492,330	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	7,011	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	40,425	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	284	-	-	-	-
Total disbursements	532,755	7,295	678,607	195,018	4,586	45,418
Excess (deficiency) of receipts over disbursements	243,481	26,890	-	62,122	16,884	16,552
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	(2,330)	-	-	-	-	-
Total other financing sources (uses)	(2,330)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	241,151	26,890	-	62,122	16,884	16,552
Cash and investment fund balance - beginning	87,586	116,601	-	532,035	4,586	19,463
Cash and investment fund balance - ending	<u>\$ 328,737</u>	<u>\$ 143,491</u>	<u>\$ -</u>	<u>\$ 594,157</u>	<u>\$ 21,470</u>	<u>\$ 36,015</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	328,737	143,491	-	594,157	21,470	36,015
Total cash and investment assets - ending	<u>\$ 328,737</u>	<u>\$ 143,491</u>	<u>\$ -</u>	<u>\$ 594,157</u>	<u>\$ 21,470</u>	<u>\$ 36,015</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ 594,157	\$ 21,470	\$ 36,015
Public safety	328,737	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	143,491	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 328,737</u>	<u>\$ 143,491</u>	<u>\$ -</u>	<u>\$ 594,157</u>	<u>\$ 21,470</u>	<u>\$ 36,015</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, 2008
 (Continued)

	Informal Adjustment Juvenile Probation	Edward Armuth Drain	Armuth-Schuder Main	Big Tough Drain	Hardin S. Link Drain	Clifford Maintenance Drain
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	3,350	7,471	644	6,036	27,438	6,915
Total receipts	3,350	7,471	644	6,036	27,438	6,915
Disbursements:						
General government	4,758	1,658	1,761	3,407	24,449	6,915
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	4,758	1,658	1,761	3,407	24,449	6,915
Excess (deficiency) of receipts over disbursements	(1,408)	5,813	(1,117)	2,629	2,989	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,408)	5,813	(1,117)	2,629	2,989	-
Cash and investment fund balance - beginning	1,650	-	18,646	39,284	34,101	-
Cash and investment fund balance - ending	<u>\$ 242</u>	<u>\$ 5,813</u>	<u>\$ 17,529</u>	<u>\$ 41,913</u>	<u>\$ 37,090</u>	<u>\$ -</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ 242	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	-	5,813	17,529	41,913	37,090	-
Total cash and investment assets - ending	<u>\$ 242</u>	<u>\$ 5,813</u>	<u>\$ 17,529</u>	<u>\$ 41,913</u>	<u>\$ 37,090</u>	<u>\$ -</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ 5,813	\$ 17,529	\$ 41,913	\$ 37,090	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Unrestricted	242	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 242</u>	<u>\$ 5,813</u>	<u>\$ 17,529</u>	<u>\$ 41,913</u>	<u>\$ 37,090</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, 2008
 (Continued)

	Denois Creek Drain	Opossum Creek Drain	Driftwood Drain	Henry Loesch Drain	Charles Ross Drain	Sloan Branch Drain
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	1,901	108,711	3,749	5,209	411	320
Total receipts	1,901	108,711	3,749	5,209	411	320
Disbursements:						
General government	-	117,735	1,545	19,412	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	-	117,735	1,545	19,412	-	-
Excess (deficiency) of receipts over disbursements	1,901	(9,024)	2,204	(14,203)	411	320
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,901	(9,024)	2,204	(14,203)	411	320
Cash and investment fund balance - beginning	48,861	9,024	7,469	15,520	2,531	8,181
Cash and investment fund balance - ending	<u>\$ 50,762</u>	<u>\$ -</u>	<u>\$ 9,673</u>	<u>\$ 1,317</u>	<u>\$ 2,942</u>	<u>\$ 8,501</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	50,762	-	9,673	1,317	2,942	8,501
Total cash and investment assets - ending	<u>\$ 50,762</u>	<u>\$ -</u>	<u>\$ 9,673</u>	<u>\$ 1,317</u>	<u>\$ 2,942</u>	<u>\$ 8,501</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ 50,762	\$ -	\$ 9,673	\$ 1,317	\$ 2,942	\$ 8,501
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 50,762</u>	<u>\$ -</u>	<u>\$ 9,673</u>	<u>\$ 1,317</u>	<u>\$ 2,942</u>	<u>\$ 8,501</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, 2008
 (Continued)

	Ellen Stobo Drain	Walesboro Maintenance Drain	Little Tough Maintenance	Martin Holder Maintenance	Clifty Farms Maintenance	Adult Protective Services Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	102,859
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	45	6,955	10,530	54	181	2,400
Total receipts	45	6,955	10,530	54	181	105,259
Disbursements:						
General government	269	1,286	1,880	-	-	112,310
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	269	1,286	1,880	-	-	112,310
Excess (deficiency) of receipts over disbursements	(224)	5,669	8,650	54	181	(7,051)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(224)	5,669	8,650	54	181	(7,051)
Cash and investment fund balance - beginning	1,250	10,853	5,792	1,410	4,631	(6,257)
Cash and investment fund balance - ending	\$ 1,026	\$ 16,522	\$ 14,442	\$ 1,464	\$ 4,812	\$ (13,308)
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	1,026	16,522	14,442	1,464	4,812	(13,308)
Total cash and investment assets - ending	\$ 1,026	\$ 16,522	\$ 14,442	\$ 1,464	\$ 4,812	\$ (13,308)
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ 1,026	\$ 16,522	\$ 14,442	\$ 1,464	\$ 4,812	\$ (13,308)
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	\$ 1,026	\$ 16,522	\$ 14,442	\$ 1,464	\$ 4,812	\$ (13,308)

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, 2008
 (Continued)

	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
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	21,196
Fines and forfeits	-	-	-	386,201	-	-
Other	-	105,543	-	8,751	-	5,013
Total receipts	-	105,543	-	394,952	-	26,209
Disbursements:						
General government	-	-	-	358,611	-	93,024
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	60,383	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	-	-	-	418,994	-	93,024
Excess (deficiency) of receipts over disbursements	-	105,543	-	(24,042)	-	(66,815)
Other financing sources (uses):						
Transfers in	-	-	-	2,330	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	2,330	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	105,543	-	(21,712)	-	(66,815)
Cash and investment fund balance - beginning	9	232,545	14,800	275,970	7,105	141,051
Cash and investment fund balance - ending	<u>\$ 9</u>	<u>\$ 338,088</u>	<u>\$ 14,800</u>	<u>\$ 254,258</u>	<u>\$ 7,105</u>	<u>\$ 74,236</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ 9	\$ -	\$ -	\$ 254,258	\$ 7,105	\$ -
Restricted assets:						
Cash and investments	-	338,088	14,800	-	-	74,236
Total cash and investment assets - ending	<u>\$ 9</u>	<u>\$ 338,088</u>	<u>\$ 14,800</u>	<u>\$ 254,258</u>	<u>\$ 7,105</u>	<u>\$ 74,236</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ 338,088	\$ 14,800	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	74,236
Unrestricted	9	-	-	254,258	7,105	-
Total cash and investment fund balance - ending	<u>\$ 9</u>	<u>\$ 338,088</u>	<u>\$ 14,800</u>	<u>\$ 254,258</u>	<u>\$ 7,105</u>	<u>\$ 74,236</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, 2008
 (Continued)

	Juvenile Probation Administration Fees	Probation Interstate Compact Fees	Adult Probation Administration Fees	Joseph Anthony Drain	Chambers Drain	Clarence Hall Drain
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	9,538	687	68,294	-	-	-
Other	-	-	-	11,816	14,337	15,619
Total receipts	9,538	687	68,294	11,816	14,337	15,619
Disbursements:						
General government	15,000	574	70,000	-	14,337	15,619
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	15,000	574	70,000	-	14,337	15,619
Excess (deficiency) of receipts over disbursements	(5,462)	113	(1,706)	11,816	-	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(5,462)	113	(1,706)	11,816	-	-
Cash and investment fund balance - beginning	14,672	-	51,788	15,620	-	-
Cash and investment fund balance - ending	<u>\$ 9,210</u>	<u>\$ 113</u>	<u>\$ 50,082</u>	<u>\$ 27,436</u>	<u>\$ -</u>	<u>\$ -</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ 113	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	9,210	-	50,082	27,436	-	-
Total cash and investment assets - ending	<u>\$ 9,210</u>	<u>\$ 113</u>	<u>\$ 50,082</u>	<u>\$ 27,436</u>	<u>\$ -</u>	<u>\$ -</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ 9,210	\$ -	\$ 50,082	\$ 27,436	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Unrestricted	-	113	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 9,210</u>	<u>\$ 113</u>	<u>\$ 50,082</u>	<u>\$ 27,436</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, 2008
 (Continued)

	Tellman Maintenance Drain	CASA Criminal Justice Institute Grant	Riverboat Wagering Tax	Convention and Visitor's Bureau	General Drain Improvement	Hawcreek Drain
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ 1,014,490	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	15,000	448,115	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	8,259	-	-	-	111,337	4,942
Total receipts	8,259	15,000	448,115	1,014,490	111,337	4,942
Disbursements:						
General government	19,651	19,869	448,116	1,022,000	97,424	4,942
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	19,651	19,869	448,116	1,022,000	97,424	4,942
Excess (deficiency) of receipts over disbursements	(11,392)	(4,869)	(1)	(7,510)	13,913	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(11,392)	(4,869)	(1)	(7,510)	13,913	-
Cash and investment fund balance - beginning	14,136	4,869	1	236,790	300,486	-
Cash and investment fund balance - ending	<u>\$ 2,744</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 229,280</u>	<u>\$ 314,399</u>	<u>\$ -</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	2,744	-	-	229,280	314,399	-
Total cash and investment assets - ending	<u>\$ 2,744</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 229,280</u>	<u>\$ 314,399</u>	<u>\$ -</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ 2,744	\$ -	\$ -	\$ 229,280	\$ 314,399	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 2,744</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 229,280</u>	<u>\$ 314,399</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, 2008
 (Continued)

	East Clifford Drain	County Medical Care	County Law Enforcement Continuing Education 1	Aftercare Community Liaison	County Law Enforcement Continuing Education 2	East Clifford Drain Maintenance
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	37,444	-	-
Charges for services	-	1,952	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	40,903	-	3,771	-	6,561	1,060
Total receipts	40,903	1,952	3,771	37,444	6,561	1,060
Disbursements:						
General government	40,903	-	3,771	-	6,561	171
Public safety	-	-	-	28,855	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	40,903	-	3,771	28,855	6,561	171
Excess (deficiency) of receipts over disbursements	-	1,952	-	8,589	-	889
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	1,952	-	8,589	-	889
Cash and investment fund balance - beginning	-	573	73	(8,589)	-	-
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 2,525</u>	<u>\$ 73</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 889</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	-	2,525	73	-	-	889
Total cash and investment assets - ending	<u>\$ -</u>	<u>\$ 2,525</u>	<u>\$ 73</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 889</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ 2,525	\$ 73	\$ -	\$ -	\$ 889
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 2,525</u>	<u>\$ 73</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 889</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, 2008
 (Continued)

	Juvenile Delinquency Prevention Title II Grant	Sheriff Nonreverting	Public Health Preparedness	Surveyor's Cornerstone Perpetuation	Children's Psychiatric Treatment Fund	Jury Pay Supplemental
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 130,548	\$ -
Special assessments	-	635	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	31,375	-	1,073	-
Charges for services	-	-	-	12,205	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	635	31,375	12,205	131,621	-
Disbursements:						
General government	-	4,820	23,636	1,129	235,864	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay:						
General government	-	-	1,861	364	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	-	4,820	25,497	1,493	235,864	-
Excess (deficiency) of receipts over disbursements	-	(4,185)	5,878	10,712	(104,243)	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(4,185)	5,878	10,712	(104,243)	-
Cash and investment fund balance - beginning	5,056	8,852	23,064	58,267	121,623	8,207
Cash and investment fund balance - ending	<u>\$ 5,056</u>	<u>\$ 4,667</u>	<u>\$ 28,942</u>	<u>\$ 68,979</u>	<u>\$ 17,380</u>	<u>\$ 8,207</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ 5,056	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	-	4,667	28,942	68,979	17,380	8,207
Total cash and investment assets - ending	<u>\$ 5,056</u>	<u>\$ 4,667</u>	<u>\$ 28,942</u>	<u>\$ 68,979</u>	<u>\$ 17,380</u>	<u>\$ 8,207</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ 4,667	\$ 28,942	\$ 68,979	\$ 17,380	\$ 8,207
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Unrestricted	5,056	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 5,056</u>	<u>\$ 4,667</u>	<u>\$ 28,942</u>	<u>\$ 68,979</u>	<u>\$ 17,380</u>	<u>\$ 8,207</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, 2008
 (Continued)

	Local Emergency Planning and Right to Know	County Sales Disclosures	Public Defender Circuit Court	Public Defender Superior Court 1	Public Defender Superior Court 2	County ID Fund
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	9,295	-	-	-	-	-
Charges for services	-	8,409	-	-	-	27,846
Fines and forfeits	-	-	9,835	855	14,782	-
Other	-	-	-	-	-	-
Total receipts	9,295	8,409	9,835	855	14,782	27,846
Disbursements:						
General government	25,079	-	-	-	22,900	10,000
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	25,079	-	-	-	22,900	10,000
Excess (deficiency) of receipts over disbursements	(15,784)	8,409	9,835	855	(8,118)	17,846
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(15,784)	8,409	9,835	855	(8,118)	17,846
Cash and investment fund balance - beginning	90,212	28,553	2,595	4,695	34,837	44,632
Cash and investment fund balance - ending	<u>\$ 74,428</u>	<u>\$ 36,962</u>	<u>\$ 12,430</u>	<u>\$ 5,550</u>	<u>\$ 26,719</u>	<u>\$ 62,478</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	74,428	36,962	12,430	5,550	26,719	62,478
Total cash and investment assets - ending	<u>\$ 74,428</u>	<u>\$ 36,962</u>	<u>\$ 12,430</u>	<u>\$ 5,550</u>	<u>\$ 26,719</u>	<u>\$ 62,478</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ 74,428	\$ 36,962	\$ 12,430	\$ 5,550	\$ 26,719	\$ 62,478
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - ending	<u>\$ 74,428</u>	<u>\$ 36,962</u>	<u>\$ 12,430</u>	<u>\$ 5,550</u>	<u>\$ 26,719</u>	<u>\$ 62,478</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, 2008
 (Continued)

	Sheriff Drug Buy Money	Sheriff's Commissary	Thompson Schneck Drain	Community Corrections CTP Fund	Equitable Share Prosecutor	Totals
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,474,880
Special assessments	-	-	-	-	-	635
Licenses and permits	-	-	-	-	-	49,592
Intergovernmental	-	-	-	-	-	5,450,275
Charges for services	-	144,784	-	-	-	1,193,980
Fines and forfeits	-	-	-	-	-	1,003,637
Other	6,100	-	871	55,750	4,166	1,963,542
Total receipts	6,100	144,784	871	55,750	4,166	12,136,541
Disbursements:						
General government	-	-	-	28,716	-	4,314,232
Public safety	6,831	163,417	-	-	-	2,758,156
Highways and streets	-	-	-	-	-	2,186,945
Health and welfare	-	-	-	-	-	1,606,084
Capital outlay:						
General government	-	-	-	-	-	79,316
Public safety	-	-	-	-	-	107,005
Highways and streets	-	-	-	-	-	1,552,126
Health and welfare	-	-	-	-	-	284
Total disbursements	6,831	163,417	-	28,716	-	12,604,148
Excess (deficiency) of receipts over disbursements	(731)	(18,633)	871	27,034	4,166	(467,607)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	2,330
Transfers out	-	-	-	-	-	(2,330)
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(731)	(18,633)	871	27,034	4,166	(467,607)
Cash and investment fund balance - beginning	2,729	30,261	-	-	-	6,981,192
Cash and investment fund balance - ending	<u>\$ 1,998</u>	<u>\$ 11,628</u>	<u>\$ 871</u>	<u>\$ 27,034</u>	<u>\$ 4,166</u>	<u>\$ 6,513,585</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ 871	\$ 27,034	\$ -	\$ 403,961
Restricted assets:						
Cash and investments	1,998	11,628	-	-	4,166	6,109,624
Total cash and investment assets - ending	<u>\$ 1,998</u>	<u>\$ 11,628</u>	<u>\$ 871</u>	<u>\$ 27,034</u>	<u>\$ 4,166</u>	<u>\$ 6,513,585</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ 4,166	\$ 3,305,748
Public safety	1,998	11,628	-	-	-	901,629
Highways and streets	-	-	-	-	-	859,038
Health and welfare	-	-	-	-	-	968,973
Culture and recreation	-	-	-	-	-	74,236
Unrestricted	-	-	871	27,034	-	403,961
Total cash and investment fund balance - ending	<u>\$ 1,998</u>	<u>\$ 11,628</u>	<u>\$ 871</u>	<u>\$ 27,034</u>	<u>\$ 4,166</u>	<u>\$ 6,513,585</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, 2008

	Congressional School Principal	Edith Ross Memorial	George Utz Incorporated	Real Property Endorsements	Drug Free School Grant	Erosion and Sediment	Totals
Additions:							
Contributions:							
Other	\$ -	\$ 309	\$ 82,000	\$ 14,545	\$ 2,535	\$ 2,500	\$ 101,889
Deductions:							
Administrative and general	-	-	-	-	2,535	2,000	4,535
Excess of total additions over total deductions	-	309	82,000	14,545	-	500	97,354
Cash and investment fund balance - beginning	57,907	7,918	-	-	-	-	65,825
Cash and investment fund balance - ending	<u>\$ 57,907</u>	<u>\$ 8,227</u>	<u>\$ 82,000</u>	<u>\$ 14,545</u>	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ 163,179</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008

	Additional Judgment Excise Tax	User Fees	Education Plate Fees	State Fines and Forfeitures	Surplus Dog Tax	Mortgage Fees State Share
Additions:						
Agency fund additions	\$ -	\$ 263,188	\$ 4,425	\$ 2,480	\$ -	\$ 9,712
Deductions:						
Agency fund deductions	-	245,588	3,863	4,551	-	9,930
Excess (deficiency) of total additions over total deductions	-	17,600	562	(2,071)	-	(218)
Cash and investment fund balance - beginning	100	452,595	417	2,071	20	833
Cash and investment fund balance - ending	<u>\$ 100</u>	<u>\$ 470,195</u>	<u>\$ 979</u>	<u>\$ -</u>	<u>\$ 20</u>	<u>\$ 615</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Coroners Continuing Education	County Adjusted Gross Income Tax	Infraction Judgments	City and Town Court Costs	Congressional School Interest	Surplus Tax Sale
Additions:						
Agency fund additions	\$ 8,754	\$ 16,506,474	\$ 345,376	\$ 36,842	\$ 2,096	\$ 1,031,542
Deductions:						
Agency fund deductions	9,196	16,506,474	341,831	39,318	4,633	56,008
Excess (deficiency) of total additions over total deductions	(442)	-	3,545	(2,476)	(2,537)	975,534
Cash and investment fund balance - beginning	999	-	21,340	17,858	41,394	50,476
Cash and investment fund balance - ending	<u>\$ 557</u>	<u>\$ -</u>	<u>\$ 24,885</u>	<u>\$ 15,382</u>	<u>\$ 38,857</u>	<u>\$ 1,026,010</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Tax Sale Redemption	Surplus Tax	County Clerk's Trust	County Recorder	County Sheriff	County Sheriff Inmate Trust
Additions:						
Agency fund additions	\$ 13,072	\$ 399,040	\$ 12,271,550	\$ 376,610	\$ 2,480,669	\$ 346,138
Deductions:						
Agency fund deductions	4,447	414,258	11,704,814	351,805	2,480,669	342,278
Excess (deficiency) of total additions over total deductions	8,625	(15,218)	566,736	24,805	-	3,860
Cash and investment fund balance - beginning	999	22,479	1,758,931	993	-	4,817
Cash and investment fund balance - ending	<u>\$ 9,624</u>	<u>\$ 7,261</u>	<u>\$ 2,325,667</u>	<u>\$ 25,798</u>	<u>\$ -</u>	<u>\$ 8,677</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	County Treasurer	Code Enforcement	County Health Department	State Sales Disclosure Fee	Sewage Collections	Park and Recreation
Additions:						
Agency fund additions	\$ 171,214,122	\$ 271,345	\$ 262,062	\$ 8,410	\$ 131,547	\$ 20,241
Deductions:						
Agency fund deductions	169,915,833	271,345	203,595	8,455	131,418	20,240
Excess (deficiency) of total additions over total deductions	1,298,289	-	58,467	(45)	129	1
Cash and investment fund balance - beginning	7,074,599	100	1,457	735	-	1
Cash and investment fund balance - ending	<u>\$ 8,372,888</u>	<u>\$ 100</u>	<u>\$ 59,924</u>	<u>\$ 690</u>	<u>\$ 129</u>	<u>\$ 2</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	<u>Inheritance Tax</u>	<u>Payroll</u>	<u>Deferred Compensation</u>	<u>Payroll Withholdings Federal</u>	<u>Payroll Withholdings State</u>	<u>Payroll Withholdings Local Tax</u>
Additions:						
Agency fund additions	\$ 18,954,676	\$ 14,079,344	\$ 265,714	\$ 1,406,130	\$ 459,731	\$ 137,142
Deductions:						
Agency fund deductions	<u>2,494,292</u>	<u>14,079,344</u>	<u>265,714</u>	<u>1,406,130</u>	<u>459,731</u>	<u>137,142</u>
Excess (deficiency) of total additions over total deductions	16,460,384	-	-	-	-	-
Cash and investment fund balance - beginning	<u>836,735</u>	-	-	-	-	-
Cash and investment fund balance - ending	<u>\$ 17,297,119</u>	<u>\$ -</u>	<u>\$ -</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, 2008
 (Continued)

	Health Insurance	Wage Garnishment	Insurance Other	Special Death Benefit	Electrical License/ Permits
Additions:					
Agency fund additions	\$ 467,943	\$ 63,203	\$ 29,967	\$ 6,900	\$ 7,590
Deductions:					
Agency fund deductions	467,943	63,203	29,967	6,520	-
Excess (deficiency) of total additions over total deductions	-	-	-	380	7,590
Cash and investment fund balance - beginning	-	-	-	580	7,223
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 960</u>	<u>\$ 14,813</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Welfare Trust	Homestead Credit Rebate	Tax Distribution	United Way	Direct Deposit Withholding
Additions:					
Agency fund additions	\$ 40,811	\$ 26,214	\$ 116,377,528	\$ 4,652	\$ 7,558,944
Deductions:					
Agency fund deductions	52,355	5,585,307	116,377,528	4,652	7,558,944
Excess (deficiency) of total additions over total deductions	(11,544)	(5,559,093)	-	-	-
Cash and investment fund balance - beginning	18,531	5,576,228	-	-	-
Cash and investment fund balance - ending	<u>\$ 6,987</u>	<u>\$ 17,135</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, 2008
 (Continued)

	<u>FICA</u>	<u>Child Restraint Violations</u>	<u>Hope Storm Water</u>	<u>Violent Offender Administration</u>	<u>County Riverboat Revenue</u>
Additions:					
Agency fund additions	\$ 1,040,867	\$ 2,388	\$ 106,490	\$ 3,985	\$ 179,824
Deductions:					
Agency fund deductions	<u>1,040,867</u>	<u>2,488</u>	<u>106,490</u>	<u>485</u>	<u>323,183</u>
Excess (deficiency) of total additions over total deductions	-	(100)	-	3,500	(143,359)
Cash and investment fund balance - beginning	<u>-</u>	<u>225</u>	<u>-</u>	<u>75</u>	<u>667,690</u>
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 125</u>	<u>\$ -</u>	<u>\$ 3,575</u>	<u>\$ 524,331</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Homestead Credit Fund	Excess CAGIT	County Vehicle Excise Tax Distribution	Financial Institution Tax	Totals
Additions:					
Agency fund additions	\$ 7,461,911	\$ 1,101,203	\$ 694,510	\$ 144,206	\$ 376,627,568
Deductions:					
Agency fund deductions	7,440,730	1,101,203	694,510	144,206	362,913,483
Excess (deficiency) of total additions over total deductions	21,181	-	-	-	13,714,085
Cash and investment fund balance - beginning	-	-	-	-	16,560,501
Cash and investment fund balance - ending	<u>\$ 21,181</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,274,586</u>

BARTHOLOMEW COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2008

The County has entered into the following capital leases:

Description of Asset	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
Enhanced 911	\$ 109,791	\$ 112,769
Gradall XL-4100	206,415	58,469
Jail addition and renovation	<u>24,900,000</u>	<u>1,985,081</u>
Total governmental activities long-term debt	<u>\$ 25,216,206</u>	<u>\$ 2,156,319</u>

BARTHOLOMEW COUNTY
OTHER REPORT

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

County Auditor

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

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

TO: THE OFFICIALS OF BARTHOLOMEW COUNTY, INDIANA

Compliance

We have audited the compliance of Bartholomew County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2008. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied in all material respects with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2008.

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

August 20, 2009

BARTHOLOMEW COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2008

Federal Grantor Agency/Pass-Through Entity Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Pass-Through Indiana Department of Education Child Nutrition Cluster			
School Breakfast Program	10.553		
National School Lunch Program	10.555	2008	\$ 14,102
		2008	<u>22,838</u>
Total for cluster			<u>36,940</u>
Direct			
National Resources Conservation Service	10.923		
25th Street Bridge Tree Removal		DSR No. BA006	5,550
Bridge 25 Spill Slope Reconstruction		DSR No. BA007	25,500
Schaefer Lake Dam Repairs		DSR No. BA008	137,464
Sunland Road - Clifty Creek Channel Repairs		DSR No. BA009	48,066
Geilfus Driftwood Levee Repairs		DAR No. BA011	<u>47,790</u>
Total for program			<u>264,370</u>
Pass-Through Indiana Department of Health			
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557		
Fiscal Year 2008 Contract		WIC 102-1	221,781
Fiscal Year 2009 Contract		WIC 102-1	<u>12,162</u>
Total for program			<u>233,943</u>
Total for federal grantor agency			<u>535,253</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute			
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540		
Title II. Aftercare/Community Liaison Officer		07-JF-003	16,264
Title II. Aftercare/Community Liaison Officer		08-JF-029	<u>12,591</u>
Total for program			<u>28,855</u>
Crime Victim Assistance	16.575		
Victim Assistance Program		07VA007	16,012
Victim Assistance Program		07VA158	<u>5,337</u>
Total for program			<u>21,349</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738		
Advanced Criminal Enforcement Program		07-DJ-091	<u>6,480</u>
Total for federal grantor agency			<u>56,684</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation			
Highway Planning and Construction Cluster			
Highway Planning and Construction	20.205		
2006 Bridge Inventory - Phase 1		BR-NBIS 577	44,200
Rehabilitation Bridge 290		STP-9903 018	<u>24,516</u>
Total for cluster			<u>68,716</u>
Pass-Through Indiana Criminal Justice Institute			
Highway Safety Cluster			
State and Community Highway Safety	20.600		
Operation Pullover		OP-08-01-01-68	20,900
Operation Pullover		OP-09-01-01-74	<u>100</u>
Total for cluster			<u>21,000</u>

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

BARTHOLOMEW COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2008
(Continued)

Federal Grantor Agency/Pass-Through Entity 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 DUI Task Force	20.601	K8-2008-02-03-02	<u>9,000</u>
Pass-Through Indiana Department of Homeland Security Interagency Hazardous Materials Public Sector Training and Planning Grants 2005 Hazardous Material Emergency Program HMEP 2005	20.703	2005	<u>25,079</u>
Total for federal grantor agency			<u>123,795</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>2,535</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Health Public Health Emergency Preparedness Public Health Emergency Preparedness and Response for Bioterrorism	93.069	BRS 102-4	<u>25,497</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement County Prosecutor's Expenditures County Clerk's Expenditures County Court Expenditures Indirect Costs	93.563	2008 2008 2008 2008	290,272 44,912 52,908 <u>154,414</u>
Total for program			<u>542,506</u>
Pass-Through Indiana Supreme Court Child Abuse and Neglect State Grants CAPTA Grant	93.669	2008	<u>19,869</u>
Total for federal grantor agency			<u>587,872</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>626,283</u>
Emergency Management Performance Grants FY 2007 Reimbursement	97.042	FY 2007	<u>38,337</u>
Total for federal grantor agency			<u>664,620</u>
Total federal awards expended			<u>\$ 1,970,759</u>

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

BARTHOLOMEW COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

I. Basis of Presentation

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

II. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2008:

Program Title	Federal CFDA Number	2008
National Resources Conservation Service	10.923	\$ <u>185,254</u>

BARTHOLOMEW COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Qualified

Internal control over financial reporting:

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

Noncompliance material to financial statements noted?	no
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Federal Awards:

Internal control over major programs:

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

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

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

CFDA Number	Name of Federal Program or Cluster
97.036	Public Assistance Grants

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

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

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

BARTHOLOMEW COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

BARTHOLOMEW COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 20, 2009, with Barbara J. Hackman, Auditor; Larry Kleinhenz, President of the Board of County Commissioners; and Keith Sells, President of the County Council. Our audit disclosed no material items that warrant comment at this time.