

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

FINANCIAL STATEMENT AUDIT REPORT

OF

BARTHOLOMEW COUNTY, INDIANA

January 1, 2023 to December 31, 2023



FILED

09/27/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Pia O'Connor	01-01-23 to 12-31-24
County Treasurer	Barbara Hackman	01-01-23 to 12-31-24
Clerk of the Circuit Court	Shari Lentz	01-01-23 to 12-31-24
County Sheriff	Chris Lane	01-01-23 to 12-31-24
County Recorder	Tami Hines	01-01-23 to 12-31-24
President of the Board of County Commissioners	Tony London Larry S. Kleinhenz	01-01-23 to 04-28-24 04-29-24 to 12-31-24
President of the County Council	Jorge R. Morales	01-01-23 to 12-31-24



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF BARTHOLOMEW COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Bartholomew County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2023, and the related notes to the financial statement as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of and for the year ended December 31, 2023, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of and for the year ended December 31, 2023, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, and Schedule of Leases and Debt, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 12, 2024, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Beth Kelley, CPA, CFE
Deputy State Examiner

September 12, 2024

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES AND OTHER INFORMATION

The financial statement and accompanying notes were approved by management of the County. The financial statement and notes are presented as intended by the County.

The County's Annual Financial Report information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the County's Annual Financial Report referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The other information presented was approved by management of the County. It is presented as intended by the County.

BARTHOLOMEW COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Sheriff's Inmate Trust	\$ 31,894	\$ 554,192	\$ 547,232	\$ 38,854
Jail Commissary	462,713	341,478	306,444	497,747
General	21,290,468	36,818,107	30,279,032	27,829,543
Accident Report	13,619	10,443	831	23,231
City and Town Court Costs	1,212	15,738	15,764	1,186
Clerk's Records Perpetuation	118,213	42,942	67,511	93,644
Community Corrections Project Income	34,343	508,702	509,867	33,178
Community Transition Program	-	57,550	20,225	37,325
Sales Disclosure - County Share	121,672	15,893	22,157	115,408
Covered Bridge	9,250	1,850	-	11,100
Cumulative Bridge	3,367,041	2,410,128	2,107,252	3,669,917
Drug Free Community	25,743	45,081	25,088	45,736
Emergency Planning/Right To Know	66,858	7,909	6,539	68,228
Firearms Training	67,380	24,872	43,684	48,568
General Drain Improvement	186,939	225,588	157,629	254,898
Health	1,230,789	1,647,118	1,876,777	1,001,130
Identification Security Protection	202,485	9,766	31,649	180,602
Local Health Maintenance	86,766	54,048	48,753	92,061
Local Road and Street	894,108	1,013,014	1,199,184	707,938
Medical Care for Inmates	24,054	2,704	-	26,758
Misdemeanant	520,347	-	-	520,347
Park Nonreverting Capital	7,079	-	-	7,079
Park Nonreverting Operating	230,757	61,175	45,721	246,211
Plat Book	2,118	-	-	2,118
Rainy Day	10,222,475	-	-	10,222,475
Recorder's Records Perpetuation	872,700	174,547	137,735	909,512
County Riverboat Revenue	797,535	158,387	118,172	837,750
Sex and Violent Offender Administration	29,348	4,576	723	33,201
Storm Water Management Operating	-	59,595	59,595	-
Additional Excise Tax Judgments	4,375	-	-	4,375
Supplemental Public Defender Services	1,714	-	-	1,714
Surplus Tax	108,929	50,660	42,371	117,218
Surveyor's Corner Perpetuation	297,231	49,040	32,780	313,491
Tax Sale Fees	(68,145)	141,056	30,168	42,743
Tax Sale Redemption	(129,990)	183,883	17,127	36,766
Tax Sale Surplus	1,140,126	930,209	1,048,903	1,021,432
Local Health Department Trust Account	149,044	43,638	28,326	164,356
Vehicle Inspection	12,529	1,860	-	14,389
Guardian Ad Litem	(500)	49,228	48,728	-
Election and Registration	190,584	245,215	251,384	184,415
County Elected Officials Training	70,035	10,234	8,053	72,216
County Offender Transportation Fund	10,040	1,006	-	11,046
Statewide 911	270,026	2,134,345	2,281,426	122,945
LIT-Correctional Facility	861,865	5,768,251	6,460,997	169,119
Adult Probation Administrative	182,304	52,489	10,000	224,793
Juvenile Probation Administrative	6,683	4,970	-	11,653
Supplemental Juvenile Probation Services	6,677	6,726	-	13,403
Alternative Dispute Resolution	53,119	10,197	450	62,866
County User Fee	914,350	185,607	248,000	851,957
Donations	135,828	12,167	8,582	139,413
Debt Service	968,156	1,849,304	1,808,000	1,009,460
Payroll Clearing	-	22,023,941	22,023,941	-
United Way W/H	-	1,504	1,504	-
Direct Deposit W/H	-	17,034,405	17,034,405	-
Deferred Compensation W/H	-	316,322	316,322	-
Federal Income Tax W/H	-	2,011,187	2,011,187	-
FICA W/H	-	1,627,637	1,627,637	-
Local Option Tax W/H	-	378,874	378,874	-
PERF Annuity Voluntary	-	9,490	9,490	-
State Income Tax W/H	-	683,808	683,808	-
Garnishments W/H	-	62,341	62,341	-
Settlement	-	146,079,080	146,079,080	-
CVET	13,458	420,313	433,771	-
State Welfare Excise Tax	(829)	3,177,546	3,176,717	-
Sewage Collections	978	48,804	49,782	-
Financial Institution Tax	-	244,156	244,156	-
State Fines and Forfeitures	4,386	12,228	15,448	1,166
Infraction Judgements	8,560	45,197	50,575	3,182
Special Death Benefit	435	3,975	3,900	510
Sales Disclosure - State Share	2,945	15,805	17,710	1,040
Coroners Training & Con't Education	349	13,769	11,522	2,596
Mortgage Recording Fees - State Share	1,166	6,453	7,138	481

BARTHOLOMEW COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Sex and Violent Offender Admin - State	29	2,180	2,194	15
Child Restraint Violations Fines	100	525	625	-
Education Plate Fees Agency	(55)	1,088	1,050	(17)
Riverboat Revenue Sharing	-	462,284	462,284	-
LIT Certified Shares	-	37,590,255	37,590,255	-
LIT Economic Development (County)	6,577,363	2,482,205	1,638,648	7,420,920
LIT Economic Development	-	7,209,157	7,209,157	-
93.563 Prosecutor PCA	107,764	760	301	108,223
93.563 Title IV-D Incentive	275,611	30,161	8,000	297,772
93.563 Prosecutor IV-D Incentive-Post Oct '99	189,895	45,376	49,930	185,341
93.563 Clerk IV-D Incentive-Post Oct '99	124,352	30,161	32,147	122,366
CARES Provider Relief Fund	(89,904)	89,905	-	1
93.069 Public Health Preparedness	24,808	12,507	21,495	15,820
Alcohol and Drug Services	14,136	95,656	110,096	(304)
Adult Probation Service	3,225	306,094	294,892	14,427
Martin Holder Maint	227	939	1,167	(1)
Comm Corrections Juvenile	48,896	83,668	132,418	146
Prosecutor's Forfeitures	2,637	3,202	1,470	4,369
16.593 ICJI WRAP Grant	12,533	132,645	94,616	50,562
Jury Pay Supplement	19,289	21	4,532	14,778
Pretrial Diversion	(52,590)	125,000	65,764	6,646
Informal Adj/Juv Pr	(2,554)	7,000	4,079	367
Mcqueen Connor Drain	2,397	124	-	2,521
Strietelmeier-Wilson Maintenance	2,167	113	-	2,280
Joseph Anthony Drain	11,751	602	1,820	10,533
Edward Armuth Drain	1,596	2,997	4,594	(1)
Armuth-Schuder Maint 1	1,699	86	-	1,785
Big Tough Drain	5,322	6,122	5,966	5,478
Hardin S Linke (Brush Cr)	2,653	62,603	65,257	(1)
Clifford Maint Drain	7,502	1,479	861	8,120
Denois Creek Drain	457,050	22,694	6,303	473,441
Opossum Creek Drain	43,193	2,690	5,187	40,696
Chambers Drain	16,639	11,965	27,263	1,341
Driftwood Drain	524	1,438	1,961	1
Clarence Hall Drain	34,668	10,413	2,374	42,707
Henry Loesch Drain	7,484	5,244	11,099	1,629
Charles Ross Drain	474	231	63	642
Sloan Branch Drain	2,071	21,730	23,801	-
Ellen Stobo Drain	7,349	1,777	4,870	4,256
Robert Tellman Drain	23,670	1,176	1,149	23,697
Walesboro Maint Drain	1,570	3,751	2,911	2,410
Little Tough Maint	4,712	2,327	3,262	3,777
Clifty Farms Maint	5,633	292	-	5,925
East Clifford Drain	13,693	707	-	14,400
16.588 STOP Violence	2,727	53,973	56,049	651
Edith Ross Memorial	9,631	498	-	10,129
93.041 Adult Protective Services	(189,111)	313,276	304,020	(179,855)
Real Property Endorsement	144,871	34,815	5,837	173,849
Telecomm Non-Revert	1,133,773	205,408	324,356	1,014,825
Erosion and Sedimen	13,310	-	-	13,310
Commissioners Certificate Sale	11,696	-	-	11,696
93.586 Court Improvement Grant	6,999	439	439	6,999
Clerk of the Circuit Court	1,607,322	7,634,141	7,467,371	1,774,092
Juvenile Alternatives to Detention Initiatives	46,443	22,852	55,759	13,536
97.042 C44P-4-344B	60,072	-	-	60,072
Cell Tower Lease Fund	164,359	43,457	14,996	192,820
Clifford Drain Reconstruction Line B	6,387	77	6,464	-
97.073 C44P-5-666B	999	-	-	999
CDFA 93.268 Immunization Program Fund	(5,230)	59,327	58,723	(4,626)
State Street Annex Project	22,888	-	-	22,888
Employee Trust Account (ETA)	947,604	-	-	947,604
CFDA 16.575 VOCA Grant	279,833	132,375	77,334	334,874
CFDA 20.616 OPO Grant	2	24,643	24,691	(46)
Pre-Trial Release Grant	16,415	135,295	146,737	4,973
Veterans Court Collections	6,172	3,600	2,303	7,469
97.047 EMC-2014-PC-0007	(6,947)	-	-	(6,947)
Veterans Court Fund	14,824	84,125	98,534	415
Veterans Treatment Court Grant	(4,901)	16,000	8,465	2,634
16.523 Incentives and Sanctions	37	-	-	37
Grant#15-GCF-LPA-02	-	1,000,000	952,017	47,983
Sidney Branch Regulated Drain	17,231	16,658	19,042	14,847
20.703 HM-HMP-0548-16-01-00	12,305	-	-	12,305

BARTHOLOMEW COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
97.042 EMPGP	(798)	-	-	(798)
Rental Payment	248,026	55,763	-	303,789
Drug Seizure/Forfeitures	861,639	37,186	186,270	712,555
SIM Opioid Grant	6,354	60,000	59,162	7,192
2007 LETPP	652	-	-	652
Bartholomew Co. PreTrial II	27,410	34,412	53,634	8,188
IDHS Foundation 2017 Grant	(1,962)	-	-	(1,962)
ISETS	34,193	1,245,782	1,248,211	31,764
County Treasurer	2,287,666	1,205,233	2,287,666	1,205,233
Thrive Alliance Guardianship Program	6,961	74,000	65,467	15,494
ICJI Realm	(57,415)	29,200	103,284	(131,499)
VIP Commission	733,516	1,753,973	1,459,155	1,028,334
LIT Public Safety/Co Share Fund	700,850	574,441	405,600	869,691
William Steinker Drain Maintenance	3,359	148	662	2,845
William Steinker Drain Construction	629	7	630	6
Barth Co. LHD Partners Project	1,063	-	-	1,063
97.042 EMC-2017-EP-00002-S01	70	-	-	70
City Electrical License	50	8,690	8,740	-
Family Recovery Court Grant 19/20	87,378	81,436	114,886	53,928
LIT/Public Safety Fund	-	1,441,831	1,441,831	-
Judgment Due Law Enforcement	1,591	45,000	23,923	22,668
Drug Court Fees	18,900	10,051	17,630	11,321
MVH Restricted	319,493	2,227,134	2,158,478	388,149
D.C. Elliott (R)	-	11,923	11,923	-
16.585 Adult Drug Treatment Court/BJA Grant	(18,406)	32,601	13,375	820
Drug Treatment Court Grant	5,125	8,000	13,067	58
Court Interpreter Grant	3,034	3,784	4,265	2,553
Public Defender Circuit Court	7,390	11,593	9,240	9,743
Public Defender Superior Court I	10,216	1,112	-	11,328
Public Defender Superior Court II	29,660	24,205	48,754	5,111
D.C. Elliott (M)	4,934	12,890	647	17,177
Cross Creek	17,102	14,721	31,823	-
Cummins Park Facility Program	1,577	-	-	1,577
Heavy Equipment Tax/State Welfare	209	-	-	209
Cares Grant - Election	90	-	-	90
COVID Testing Site Grant	36,394	-	44	36,350
Cares Virus Relief Fund Reimbursement	503	-	-	503
AEI Sports Grant	-	2,500	-	2,500
CEDIT Homestead Credit	18,149	-	-	18,149
Bartholomew County Juvenile Court	(85)	8,000	3,705	4,210
Highway 2019 Bond Interest	263,686	481,575	478,021	267,240
Reassessment	212,749	562,518	414,830	360,437
IMMVAC Grant	24,039	91,359	98,578	16,820
Ineligible Homestead Credit	108,191	26,519	8,464	126,246
Innkeeper's Tax Collection	141,074	1,735,027	1,727,397	148,704
Jail Inmate Medical Care	50	-	-	50
97.042 C44P-3-340B	2,952	-	-	2,952
Community Corrections Adult	117,546	-	35,126	82,420
97.067 2015 SHSP Grant	(36,975)	212,216	197,157	(21,916)
American Rescue Plan	10,503,981	30,824	2,697,868	7,836,937
BC Greater Northern TIF	110,705	1,139,447	1,046,742	203,410
Nami Indiana Inc.	950	-	-	950
Cross Creek (M)	1,155	1,263	865	1,553
Payroll Withholding - Insurance	-	785,989	785,989	-
Supplemental Insurance Withholding	-	65,604	65,604	-
Interstate Compact State Share	(177)	415	238	-
Emergency Court Interpreter Grant	(1,039)	1,039	-	-
Save Grant	(725)	725	-	-
Juvenile Title II Funding	(4,500)	4,500	-	-
Highway Fund	1,106,193	3,023,990	2,528,837	1,601,346
Inheritance Tax	335	-	-	335
Opioid Restricted Fund	445,452	99,695	300,000	245,147
Opioid Unrestricted Fund	190,696	58,196	-	248,892
Title II Grant	4,500	-	4,500	-
Overweight Vehicle Fund	-	28	-	28
Workforce Supplemental School Liaison Grant	350,756	247,500	138,677	459,579
Court Reform Grant	(7,496)	-	-	(7,496)
2022 Wellness Grant	-	3,210	3,210	-
Community Preparedness -OEP	3,200	-	3,200	-
CFDA 16.738 JAG Grant	1,415	-	-	1,415
YSC Discretionary Grant	3,945	-	-	3,945
LEAD Health Issues/Challenges Grant	3,202	29,310	3,800	28,712

BARTHOLOMEW COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
MHMP Hazard Mitigation Act	(11,674)	8,425	7,238	(10,487)
Community Corrections Juvenile	(10,634)	63,631	32,047	20,950
Indiana Local Body Camera	(960)	960	-	-
Duke Energy Foundation Grant	-	8,000	1,461	6,539
Duke Energy Foundation Grant - Sheriff	-	5,000	5,000	-
Emergency Management Performance Grant	-	40,000	40,000	-
Stop Grant	-	1,521	1,521	-
Community Corrections Adult - Odd	-	1,480,573	1,403,303	77,270
Pre-Trial Release Grant - Odd	-	128,508	139,508	(11,000)
Juvenile Detention Alternative	-	32,070	4,147	27,923
Mental Health Court Grant	-	10,000	4,494	5,506
Heritage Fund Grant	-	-	2,500	(2,500)
Totals	<u>\$ 77,281,733</u>	<u>\$ 328,259,885</u>	<u>\$ 323,661,559</u>	<u>\$ 81,880,059</u>

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

BARTHOLOMEW COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

The accompanying financial statement presents the financial information for the County.

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

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

C. Cash and Investments

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

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

Taxes. Amounts received from one or more of the following: property tax, local income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

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

BARTHOLOMEW COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

Charges for services. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits. Amounts received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

Other receipts. Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

Personal services. Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service - principal and interest. Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

BARTHOLOMEW COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Utility operating expenses. Amounts disbursed for operating the utilities.

Other disbursements. Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

The County may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the County. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units, and, therefore, the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

BARTHOLOMEW COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the County to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

The County may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

BARTHOLOMEW COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

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

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

BARTHOLOMEW COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of certain funds being set up for reimbursable grants for which the reimbursements had not been received by December 31, 2023, an overpayment on a monthly distribution of disbursements exceeding receipts, and a transfer that was not made by December 31, 2023. These deficits are to be repaid from future receipts or transfers.

Note 8. Restatements

For the year ended December 31, 2023, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2022	Prior Period Adjustments	Balance as of January 1, 2023
Supplemental Juvenile Probation Services	\$ 5,975	\$ 702	\$ 6,677
16.593 ICJI Wrap Grant	(69,141)	81,674	12,533
16.588 Stop Violence	(62,528)	65,255	2,727
93.041 Adult Protective Services	(170,776)	(18,335)	(189,111)
Juvenile Alternative to Detention Initiatives	(4,734)	51,177	46,443
CFDA 93.268 Immunization Program Fund	(59,172)	53,942	(5,230)
CFDA 16.575 VOCA Grant	281,037	(1,204)	279,833
Pre-Trial Release Grant	(348,177)	364,592	16,415
American Rescue Plan	10,678,731	(174,750)	10,503,981

Note 9. Holding Corporation

The County has entered into a capital lease with the 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 2023 totaled \$1,808,000.

Note 10. Other Postemployment Benefits

The County provides to eligible retirees and their spouses the following benefits: health, dental, and vision. These benefits pose a liability to the County for this year and in future years. Information regarding these benefits can be obtained by contacting the County.

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OTHER INFORMATION

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Sheriff's Inmate Trust	Jail Commissary	General	Accident Report	City and Town Court Costs	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 31,894	\$ 462,713	\$ 21,290,468	\$ 13,619	\$ 1,212	\$ 118,213
Receipts:						
Taxes	-	-	16,702,050	-	-	-
Licenses and permits	-	-	187,164	-	-	-
Intergovernmental receipts	-	-	13,870,965	-	-	-
Charges for services	-	-	2,408,987	10,443	15,738	42,942
Fines and forfeits	-	-	11,454	-	-	-
Other receipts	554,192	341,478	3,637,487	-	-	-
Total receipts	<u>554,192</u>	<u>341,478</u>	<u>36,818,107</u>	<u>10,443</u>	<u>15,738</u>	<u>42,942</u>
Disbursements:						
Personal services	-	-	20,176,672	-	-	66,011
Supplies	-	-	788,719	-	-	-
Other services and charges	-	-	5,507,518	-	-	1,500
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	1,718,364	-	-	-
Other disbursements	547,232	306,444	2,087,759	831	15,764	-
Total disbursements	<u>547,232</u>	<u>306,444</u>	<u>30,279,032</u>	<u>831</u>	<u>15,764</u>	<u>67,511</u>
Excess (deficiency) of receipts over (under) disbursements	<u>6,960</u>	<u>35,034</u>	<u>6,539,075</u>	<u>9,612</u>	<u>(26)</u>	<u>(24,569)</u>
Cash and investments - ending	<u>\$ 38,854</u>	<u>\$ 497,747</u>	<u>\$ 27,829,543</u>	<u>\$ 23,231</u>	<u>\$ 1,186</u>	<u>\$ 93,644</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Community Corrections Project Income	Community Transition Program	Sales Disclosure - County Share	Covered Bridge	Cumulative Bridge	Drug Free Community
Cash and investments - beginning	\$ 34,343	\$ -	\$ 121,672	\$ 9,250	\$ 3,367,041	\$ 25,743
Receipts:						
Taxes	-	-	-	-	2,062,121	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	9,900	-	-	-	109,352	-
Charges for services	11,575	-	15,893	-	-	-
Fines and forfeits	463,819	-	-	-	-	45,081
Other receipts	23,408	57,550	-	1,850	238,655	-
Total receipts	508,702	57,550	15,893	1,850	2,410,128	45,081
Disbursements:						
Personal services	423,166	-	-	-	131,886	-
Supplies	20,733	-	-	-	1,747,370	-
Other services and charges	65,968	-	22,157	-	227,567	25,088
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	20,225	-	-	429	-
Total disbursements	509,867	20,225	22,157	-	2,107,252	25,088
Excess (deficiency) of receipts over (under) disbursements	(1,165)	37,325	(6,264)	1,850	302,876	19,993
Cash and investments - ending	\$ 33,178	\$ 37,325	\$ 115,408	\$ 11,100	\$ 3,669,917	\$ 45,736

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Emergency Planning/Right To Know	Firearms Training	General Drain Improvement	Health	Identification Security Protection	Local Health Maintenance
Cash and investments - beginning	\$ 66,858	\$ 67,380	\$ 186,939	\$ 1,230,789	\$ 202,485	\$ 86,766
Receipts:						
Taxes	-	-	225,588	1,097,205	-	-
Licenses and permits	-	24,872	-	298,875	-	-
Intergovernmental receipts	-	-	-	5,390	-	-
Charges for services	-	-	-	-	9,766	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	7,909	-	-	245,648	-	54,048
Total receipts	7,909	24,872	225,588	1,647,118	9,766	54,048
Disbursements:						
Personal services	-	-	-	1,616,053	-	45,302
Supplies	-	-	-	171,418	-	697
Other services and charges	35	-	-	89,146	30,000	2,508
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	6,504	-	-	-	1,649	-
Other disbursements	-	43,684	157,629	160	-	246
Total disbursements	6,539	43,684	157,629	1,876,777	31,649	48,753
Excess (deficiency) of receipts over (under) disbursements	1,370	(18,812)	67,959	(229,659)	(21,883)	5,295
Cash and investments - ending	\$ 68,228	\$ 48,568	\$ 254,898	\$ 1,001,130	\$ 180,602	\$ 92,061

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Local Road and Street	Medical Care for Inmates	Misdemeanant	Park Nonreverting Capital	Park Nonreverting Operating	Plat Book
Cash and investments - beginning	\$ 894,108	\$ 24,054	\$ 520,347	\$ 7,079	\$ 230,757	\$ 2,118
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	952,990	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	60,024	2,704	-	-	61,175	-
Total receipts	1,013,014	2,704	-	-	61,175	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	192,904	-	-	-	-	-
Other services and charges	211,250	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	795,030	-	-	-	-	-
Other disbursements	-	-	-	-	45,721	-
Total disbursements	1,199,184	-	-	-	45,721	-
Excess (deficiency) of receipts over (under) disbursements	(186,170)	2,704	-	-	15,454	-
Cash and investments - ending	\$ 707,938	\$ 26,758	\$ 520,347	\$ 7,079	\$ 246,211	\$ 2,118

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Rainy Day	Recorder's Records Perpetuation	County Riverboat Revenue	Sex and Violent Offender Administration	Storm Water Management Operating	Additional Excise Tax Judgments
Cash and investments - beginning	\$ 10,222,475	\$ 872,700	\$ 797,535	\$ 29,348	\$ -	\$ 4,375
Receipts:						
Taxes	-	-	-	-	59,595	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	174,547	-	4,576	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	158,387	-	-	-
Total receipts	-	174,547	158,387	4,576	59,595	-
Disbursements:						
Personal services	-	23,770	-	-	-	-
Supplies	-	2,096	-	-	-	-
Other services and charges	-	111,869	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	118,172	-	-	-
Other disbursements	-	-	-	723	59,595	-
Total disbursements	-	137,735	118,172	723	59,595	-
Excess (deficiency) of receipts over (under) disbursements	-	36,812	40,215	3,853	-	-
Cash and investments - ending	\$ 10,222,475	\$ 909,512	\$ 837,750	\$ 33,201	\$ -	\$ 4,375

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 1,714	\$ 108,929	\$ 297,231	\$ (68,145)	\$ (129,990)	\$ 1,140,126
Receipts:						
Taxes	-	50,303	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	49,040	141,056	-	-
Fines and forfeits	-	-	-	-	183,883	-
Other receipts	-	357	-	-	-	930,209
Total receipts	-	50,660	49,040	141,056	183,883	930,209
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	457	-	-	-
Other services and charges	-	-	2,893	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	29,430	-	-	-
Other disbursements	-	42,371	-	30,168	17,127	1,048,903
Total disbursements	-	42,371	32,780	30,168	17,127	1,048,903
Excess (deficiency) of receipts over (under) disbursements	-	8,289	16,260	110,888	166,756	(118,694)
Cash and investments - ending	\$ 1,714	\$ 117,218	\$ 313,491	\$ 42,743	\$ 36,766	\$ 1,021,432

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Local Health Department Trust Account	Vehicle Inspection	Guardian Ad Litem	Election and Registration	County Elected Officials Training	County Offender Transportation Fund
Cash and investments - beginning	\$ 149,044	\$ 12,529	\$ (500)	\$ 190,584	\$ 70,035	\$ 10,040
Receipts:						
Taxes	-	-	-	115,728	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	35,446	-	48,728	421	-	-
Charges for services	-	1,860	-	-	10,234	-
Fines and forfeits	-	-	500	-	-	1,006
Other receipts	8,192	-	-	129,066	-	-
Total receipts	43,638	1,860	49,228	245,215	10,234	1,006
Disbursements:						
Personal services	-	-	-	156,293	-	-
Supplies	12,899	-	-	4,734	-	-
Other services and charges	12,708	-	-	90,357	8,053	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	2,555	-	-	-	-	-
Other disbursements	164	-	48,728	-	-	-
Total disbursements	28,326	-	48,728	251,384	8,053	-
Excess (deficiency) of receipts over (under) disbursements	15,312	1,860	500	(6,169)	2,181	1,006
Cash and investments - ending	\$ 164,356	\$ 14,389	\$ -	\$ 184,415	\$ 72,216	\$ 11,046

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Statewide 911	LIT-Correctional Facility	Adult Probation Administrative	Juvenile Probation Administrative	Supplemental Juvenile Probation Services
Cash and investments - beginning	\$ 270,026	\$ 861,865	\$ 182,304	\$ 6,683	\$ 6,677
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,123,380	5,767,326	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	4,970	5,596
Other receipts	1,010,965	925	52,489	-	1,130
Total receipts	2,134,345	5,768,251	52,489	4,970	6,726
Disbursements:					
Personal services	2,157,869	4,918,986	-	-	-
Supplies	949	520,276	-	-	-
Other services and charges	99,029	1,013,082	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	23,579	8,653	-	-	-
Other disbursements	-	-	10,000	-	-
Total disbursements	2,281,426	6,460,997	10,000	-	-
Excess (deficiency) of receipts over (under) disbursements	(147,081)	(692,746)	42,489	4,970	6,726
Cash and investments - ending	\$ 122,945	\$ 169,119	\$ 224,793	\$ 11,653	\$ 13,403

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Alternative Dispute Resolution	County User Fee	Donations	Debt Service	Payroll Clearing	United Way W/H
Cash and investments - beginning	\$ 53,119	\$ 914,350	\$ 135,828	\$ 968,156	\$ -	\$ -
Receipts:						
Taxes	-	-	-	1,789,954	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	6,337	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	7,300	185,607	-	-	-	-
Other receipts	2,897	-	12,167	53,013	22,023,941	1,504
Total receipts	10,197	185,607	12,167	1,849,304	22,023,941	1,504
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	1,808,000	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	450	248,000	8,582	-	22,023,941	1,504
Total disbursements	450	248,000	8,582	1,808,000	22,023,941	1,504
Excess (deficiency) of receipts over (under) disbursements	9,747	(62,393)	3,585	41,304	-	-
Cash and investments - ending	\$ 62,866	\$ 851,957	\$ 139,413	\$ 1,009,460	\$ -	\$ -

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Direct Deposit W/H	Deferred Compensation W/H	Federal Income Tax W/H	FICA W/H	Local Option Tax W/H	PERF Annuity Voluntary
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	17,034,405	316,322	2,011,187	1,627,637	378,874	9,490
Total receipts	<u>17,034,405</u>	<u>316,322</u>	<u>2,011,187</u>	<u>1,627,637</u>	<u>378,874</u>	<u>9,490</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	17,034,405	316,322	2,011,187	1,627,637	378,874	9,490
Total disbursements	<u>17,034,405</u>	<u>316,322</u>	<u>2,011,187</u>	<u>1,627,637</u>	<u>378,874</u>	<u>9,490</u>
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	State Income Tax W/H	Garnishments W/H	Settlement	CVET	State Welfare Excise Tax	Sewage Collections
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 13,458	\$ (829)	\$ 978
Receipts:						
Taxes	-	-	146,079,080	-	3,177,546	48,804
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	420,313	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	683,808	62,341	-	-	-	-
Total receipts	683,808	62,341	146,079,080	420,313	3,177,546	48,804
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	683,808	62,341	146,079,080	433,771	3,176,717	49,782
Total disbursements	683,808	62,341	146,079,080	433,771	3,176,717	49,782
Excess (deficiency) of receipts over (under) disbursements	-	-	-	(13,458)	829	(978)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Financial Institution Tax	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education
Cash and investments - beginning	\$ -	\$ 4,386	\$ 8,560	\$ 435	\$ 2,945	\$ 349
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	244,156	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	12,228	45,197	3,975	15,805	13,769
Other receipts	-	-	-	-	-	-
Total receipts	<u>244,156</u>	<u>12,228</u>	<u>45,197</u>	<u>3,975</u>	<u>15,805</u>	<u>13,769</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	244,156	15,448	50,575	3,900	17,710	11,522
Total disbursements	<u>244,156</u>	<u>15,448</u>	<u>50,575</u>	<u>3,900</u>	<u>17,710</u>	<u>11,522</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>(3,220)</u>	<u>(5,378)</u>	<u>75</u>	<u>(1,905)</u>	<u>2,247</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 1,166</u>	<u>\$ 3,182</u>	<u>\$ 510</u>	<u>\$ 1,040</u>	<u>\$ 2,596</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State	Child Restraint Violations Fines	Education Plate Fees Agency	Riverboat Revenue Sharing	LIT Certified Shares	LIT Economic Development (County)
Cash and investments - beginning	\$ 1,166	\$ 29	\$ 100	\$ (55)	\$ -	\$ -	\$ 6,577,363
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,088	462,284	37,590,255	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	6,453	2,180	525	-	-	-	-
Other receipts	-	-	-	-	-	-	2,482,205
Total receipts	6,453	2,180	525	1,088	462,284	37,590,255	2,482,205
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	15,000
Debt service - principal and interest	-	-	-	-	-	-	241,159
Capital outlay	-	-	-	-	-	-	1,382,489
Other disbursements	7,138	2,194	625	1,050	462,284	37,590,255	-
Total disbursements	7,138	2,194	625	1,050	462,284	37,590,255	1,638,648
Excess (deficiency) of receipts over (under) disbursements	(685)	(14)	(100)	38	-	-	843,557
Cash and investments - ending	\$ 481	\$ 15	\$ -	\$ (17)	\$ -	\$ -	\$ 7,420,920

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	LIT Economic Development	93.563 Prosecutor PCA	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	CARES Provider Relief Fund
Cash and investments - beginning	\$ -	\$ 107,764	\$ 275,611	\$ 189,895	\$ 124,352	\$ (89,904)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	7,209,157	-	-	-	-	89,905
Charges for services	-	-	30,161	45,376	30,161	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	760	-	-	-	-
Total receipts	<u>7,209,157</u>	<u>760</u>	<u>30,161</u>	<u>45,376</u>	<u>30,161</u>	<u>89,905</u>
Disbursements:						
Personal services	-	-	-	37,268	22,793	-
Supplies	-	-	-	-	-	-
Other services and charges	-	301	-	12,645	9,354	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	7,209,157	-	8,000	17	-	-
Total disbursements	<u>7,209,157</u>	<u>301</u>	<u>8,000</u>	<u>49,930</u>	<u>32,147</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>459</u>	<u>22,161</u>	<u>(4,554)</u>	<u>(1,986)</u>	<u>89,905</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 108,223</u>	<u>\$ 297,772</u>	<u>\$ 185,341</u>	<u>\$ 122,366</u>	<u>\$ 1</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	93,069 Public Health Preparedness	Alcohol and Drug Services	Adult Probation Service	Martin Holder Maint	Comm Corrections Juvenile	Prosecutor's Forfeitures
Cash and investments - beginning	\$ 24,808	\$ 14,136	\$ 3,225	\$ 227	\$ 48,896	\$ 2,637
Receipts:						
Taxes	-	-	-	-	83,668	-
Licenses and permits	-	24,281	-	-	-	-
Intergovernmental receipts	12,507	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	306,094	-	-	-
Other receipts	-	71,375	-	939	-	3,202
Total receipts	<u>12,507</u>	<u>95,656</u>	<u>306,094</u>	<u>939</u>	<u>83,668</u>	<u>3,202</u>
Disbursements:						
Personal services	19,793	74,143	-	-	44,773	-
Supplies	1,490	-	-	-	-	-
Other services and charges	212	35,953	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	294,892	1,167	87,645	1,470
Total disbursements	<u>21,495</u>	<u>110,096</u>	<u>294,892</u>	<u>1,167</u>	<u>132,418</u>	<u>1,470</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(8,988)</u>	<u>(14,440)</u>	<u>11,202</u>	<u>(228)</u>	<u>(48,750)</u>	<u>1,732</u>
Cash and investments - ending	<u>\$ 15,820</u>	<u>\$ (304)</u>	<u>\$ 14,427</u>	<u>\$ (1)</u>	<u>\$ 146</u>	<u>\$ 4,369</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	16,593 ICJI WRAP Grant	Jury Pay Supplement	Pretrial Diversion	Informal Adj/Juv Pr	Mcqueen Connor Drain
Cash and investments - beginning	\$ 12,533	\$ 19,289	\$ (52,590)	\$ (2,554)	\$ 2,397
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	132,645	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	21	125,000	7,000	124
Total receipts	<u>132,645</u>	<u>21</u>	<u>125,000</u>	<u>7,000</u>	<u>124</u>
Disbursements:					
Personal services	65,416	-	65,764	-	-
Supplies	-	-	-	-	-
Other services and charges	-	4,532	-	4,079	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	29,200	-	-	-	-
Total disbursements	<u>94,616</u>	<u>4,532</u>	<u>65,764</u>	<u>4,079</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>38,029</u>	<u>(4,511)</u>	<u>59,236</u>	<u>2,921</u>	<u>124</u>
Cash and investments - ending	<u>\$ 50,562</u>	<u>\$ 14,778</u>	<u>\$ 6,646</u>	<u>\$ 367</u>	<u>\$ 2,521</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Strietelmeier-Wilson Maintenance	Joseph Anthony Drain	Edward Armuth Drain	Armuth-Schuder Maint 1	Big Tough Drain
Cash and investments - beginning	\$ 2,167	\$ 11,751	\$ 1,596	\$ 1,699	\$ 5,322
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	113	602	2,997	86	6,122
Total receipts	113	602	2,997	86	6,122
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	1,820	4,594	-	5,966
Total disbursements	-	1,820	4,594	-	5,966
Excess (deficiency) of receipts over (under) disbursements	113	(1,218)	(1,597)	86	156
Cash and investments - ending	\$ 2,280	\$ 10,533	\$ (1)	\$ 1,785	\$ 5,478

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Hardin S Linke (Brush Cr)	Clifford Maint Drain	Denois Creek Drain	Opossum Creek Drain	Chambers Drain	Driftwood Drain
Cash and investments - beginning	\$ 2,653	\$ 7,502	\$ 457,050	\$ 43,193	\$ 16,639	\$ 524
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	62,603	1,479	22,694	2,690	11,965	1,438
Total receipts	62,603	1,479	22,694	2,690	11,965	1,438
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	65,257	861	6,303	5,187	27,263	1,961
Total disbursements	65,257	861	6,303	5,187	27,263	1,961
Excess (deficiency) of receipts over (under) disbursements	(2,654)	618	16,391	(2,497)	(15,298)	(523)
Cash and investments - ending	\$ (1)	\$ 8,120	\$ 473,441	\$ 40,696	\$ 1,341	\$ 1

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Clarence Hall Drain	Henry Loesch Drain	Charles Ross Drain	Sloan Branch Drain	Ellen Stobo Drain	Robert Tellman Drain
Cash and investments - beginning	\$ 34,668	\$ 7,484	\$ 474	\$ 2,071	\$ 7,349	\$ 23,670
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	10,413	5,244	231	21,730	1,777	1,176
Total receipts	10,413	5,244	231	21,730	1,777	1,176
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,374	11,099	63	23,801	4,870	1,149
Total disbursements	2,374	11,099	63	23,801	4,870	1,149
Excess (deficiency) of receipts over (under) disbursements	8,039	(5,855)	168	(2,071)	(3,093)	27
Cash and investments - ending	\$ 42,707	\$ 1,629	\$ 642	\$ -	\$ 4,256	\$ 23,697

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Walesboro Maint Drain	Little Tough Maint	Clifty Farms Maint	East Clifford Drain	16,588 STOP Violence	Edith Ross Memorial
Cash and investments - beginning	\$ 1,570	\$ 4,712	\$ 5,633	\$ 13,693	\$ 2,727	\$ 9,631
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	53,973	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,751	2,327	292	707	-	498
Total receipts	<u>3,751</u>	<u>2,327</u>	<u>292</u>	<u>707</u>	<u>53,973</u>	<u>498</u>
Disbursements:						
Personal services	-	-	-	-	52,259	-
Supplies	-	-	-	-	776	-
Other services and charges	-	-	-	-	2,834	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	180	-
Other disbursements	2,911	3,262	-	-	-	-
Total disbursements	<u>2,911</u>	<u>3,262</u>	<u>-</u>	<u>-</u>	<u>56,049</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>840</u>	<u>(935)</u>	<u>292</u>	<u>707</u>	<u>(2,076)</u>	<u>498</u>
Cash and investments - ending	<u>\$ 2,410</u>	<u>\$ 3,777</u>	<u>\$ 5,925</u>	<u>\$ 14,400</u>	<u>\$ 651</u>	<u>\$ 10,129</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	93.041 Adult Protective Services	Real Property Endorsement	Telecomm Non-Revert	Erosion and Sedimen	Commissioners Certificate Sale
Cash and investments - beginning	\$ (189,111)	\$ 144,871	\$ 1,133,773	\$ 13,310	\$ 11,696
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	313,276	-	-	-	-
Charges for services	-	-	205,408	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	34,815	-	-	-
Total receipts	<u>313,276</u>	<u>34,815</u>	<u>205,408</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	299,288	-	-	-	-
Supplies	213	-	-	-	-
Other services and charges	4,519	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	5,837	324,356	-	-
Total disbursements	<u>304,020</u>	<u>5,837</u>	<u>324,356</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>9,256</u>	<u>28,978</u>	<u>(118,948)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ (179,855)</u>	<u>\$ 173,849</u>	<u>\$ 1,014,825</u>	<u>\$ 13,310</u>	<u>\$ 11,696</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	93.586 Court Improvement Grant	Clerk of the Circuit Court	Juvenile Alternatives to Detention Initiatives	97.042 C44P-4-344B	Cell Tower Lease Fund
Cash and investments - beginning	\$ 6,999	\$ 1,607,322	\$ 46,443	\$ 60,072	\$ 164,359
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	439	-	22,852	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	7,634,141	-	-	43,457
Total receipts	439	7,634,141	22,852	-	43,457
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	29,818	-	-
Other services and charges	-	-	19,816	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	6,125	-	14,996
Other disbursements	439	7,467,371	-	-	-
Total disbursements	439	7,467,371	55,759	-	14,996
Excess (deficiency) of receipts over (under) disbursements	-	166,770	(32,907)	-	28,461
Cash and investments - ending	\$ 6,999	\$ 1,774,092	\$ 13,536	\$ 60,072	\$ 192,820

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Clifford Drain Reconstruction Line B	97.073 C44P-5-666B	CDFA 93,268 Immunization Program Fund	State Street Annex Project	Employee Trust Account (ETA)	CFDA 16,575 VOCA Grant
Cash and investments - beginning	\$ 6,387	\$ 999	\$ (5,230)	\$ 22,888	\$ 947,604	\$ 279,833
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	59,327	-	-	132,375
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	77	-	-	-	-	-
Total receipts	77	-	59,327	-	-	132,375
Disbursements:						
Personal services	-	-	-	-	-	71,314
Supplies	-	-	4,633	-	-	2,414
Other services and charges	-	-	50,574	-	-	3,606
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	3,516	-	-	-
Other disbursements	6,464	-	-	-	-	-
Total disbursements	6,464	-	58,723	-	-	77,334
Excess (deficiency) of receipts over (under) disbursements	(6,387)	-	604	-	-	55,041
Cash and investments - ending	\$ -	\$ 999	\$ (4,626)	\$ 22,888	\$ 947,604	\$ 334,874

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	CFDA 20.616 OPO Grant	Pre-Trial Release Grant	Veterans Court Collections	97.047 EMC-2014-PC-0007	Veterans Court Fund
Cash and investments - beginning	\$ 2	\$ 16,415	\$ 6,172	\$ (6,947)	\$ 14,824
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	24,643	135,295	-	-	84,125
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	3,600	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>24,643</u>	<u>135,295</u>	<u>3,600</u>	<u>-</u>	<u>84,125</u>
Disbursements:					
Personal services	24,691	-	-	-	78,350
Supplies	-	-	248	-	2,500
Other services and charges	-	-	2,055	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	146,737	-	-	17,684
Total disbursements	<u>24,691</u>	<u>146,737</u>	<u>2,303</u>	<u>-</u>	<u>98,534</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(48)</u>	<u>(11,442)</u>	<u>1,297</u>	<u>-</u>	<u>(14,409)</u>
Cash and investments - ending	<u>\$ (46)</u>	<u>\$ 4,973</u>	<u>\$ 7,469</u>	<u>\$ (6,947)</u>	<u>\$ 415</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Veterans Treatment Court Grant	16.523 Incentives and Sanctions	Grant#15-GCF-LPA-02	Sidney Branch Regulated Drain
Cash and investments - beginning	\$ (4,901)	\$ 37	\$ -	\$ 17,231
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	16,000	-	1,000,000	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	16,658
Total receipts	<u>16,000</u>	<u>-</u>	<u>1,000,000</u>	<u>16,658</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	8,465	-	952,017	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	19,042
Total disbursements	<u>8,465</u>	<u>-</u>	<u>952,017</u>	<u>19,042</u>
Excess (deficiency) of receipts over (under) disbursements	<u>7,535</u>	<u>-</u>	<u>47,983</u>	<u>(2,384)</u>
Cash and investments - ending	<u>\$ 2,634</u>	<u>\$ 37</u>	<u>\$ 47,983</u>	<u>\$ 14,847</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	20.703 HM-HMP-0548-16-01-00	97.042 EMPGP	Rental Payment	Drug Seizure/Forfeitures	SIM Opioid Grant
Cash and investments - beginning	\$ 12,305	\$ (798)	\$ 248,026	\$ 861,639	\$ 6,354
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	60,000
Charges for services	-	-	55,763	-	-
Fines and forfeits	-	-	-	37,186	-
Other receipts	-	-	-	-	-
Total receipts	-	-	55,763	37,186	60,000
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	59,162
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	186,270	-
Total disbursements	-	-	-	186,270	59,162
Excess (deficiency) of receipts over (under) disbursements	-	-	55,763	(149,084)	838
Cash and investments - ending	\$ 12,305	\$ (798)	\$ 303,789	\$ 712,555	\$ 7,192

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	2007 LETPP	Bartholomew Co. PreTrial II	IDHS Foundation 2017 Grant	ISETS	County Treasurer	Thrive Alliance Guardianship Program
Cash and investments - beginning	\$ 652	\$ 27,410	\$ (1,962)	\$ 34,193	\$ 2,287,666	\$ 6,961
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	34,412	-	-	-	74,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	1,245,782	1,205,233	-
Total receipts	-	34,412	-	1,245,782	1,205,233	74,000
Disbursements:						
Personal services	-	22,883	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	14,328	-	-	-	65,467
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	16,423	-	1,248,211	2,287,666	-
Total disbursements	-	53,634	-	1,248,211	2,287,666	65,467
Excess (deficiency) of receipts over (under) disbursements	-	(19,222)	-	(2,429)	(1,082,433)	8,533
Cash and investments - ending	\$ 652	\$ 8,188	\$ (1,962)	\$ 31,764	\$ 1,205,233	\$ 15,494

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	ICJI Realm	VIP Commission	LIT Public Safety/Co Share Fund	William Steinker Drain Maintenance	William Steinker Drain Construction	Barth Co. LHD Partners Project
Cash and investments - beginning	\$ (57,415)	\$ 733,516	\$ 700,850	\$ 3,359	\$ 629	\$ 1,063
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	29,200	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,753,973	574,441	148	7	-
Total receipts	29,200	1,753,973	574,441	148	7	-
Disbursements:						
Personal services	100,784	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	2,500	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	1,459,155	405,600	662	630	-
Total disbursements	103,284	1,459,155	405,600	662	630	-
Excess (deficiency) of receipts over (under) disbursements	(74,084)	294,818	168,841	(514)	(623)	-
Cash and investments - ending	\$ (131,499)	\$ 1,028,334	\$ 869,691	\$ 2,845	\$ 6	\$ 1,063

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	97.042 EMC-2017-EP-00002-S01	City Electrical License	Family Recovery Court Grant 19/20	LIT/Public Safety Fund	Judgment Due Law Enforcement
Cash and investments - beginning	\$ 70	\$ 50	\$ 87,378	\$ -	\$ 1,591
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	8,690	-	-	-
Intergovernmental receipts	-	-	81,436	1,441,831	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	45,000
Other receipts	-	-	-	-	-
Total receipts	-	8,690	81,436	1,441,831	45,000
Disbursements:					
Personal services	-	-	85,775	-	-
Supplies	-	-	8,171	-	-
Other services and charges	-	-	6,942	-	23,923
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	8,740	13,998	1,441,831	-
Total disbursements	-	8,740	114,886	1,441,831	23,923
Excess (deficiency) of receipts over (under) disbursements	-	(50)	(33,450)	-	21,077
Cash and investments - ending	\$ 70	\$ -	\$ 53,928	\$ -	\$ 22,668

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Drug Court Fees	MVH Restricted	D.C. Elliott (R)	16,585 Adult Drug Treatment Court/BJA Grant	Drug Treatment Court Grant	Court Interpreter Grant
Cash and investments - beginning	\$ 18,900	\$ 319,493	\$ -	\$ (18,406)	\$ 5,125	\$ 3,034
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	2,227,134	-	32,601	8,000	3,784
Charges for services	-	-	-	-	-	-
Fines and forfeits	10,051	-	-	-	-	-
Other receipts	-	-	11,923	-	-	-
Total receipts	10,051	2,227,134	11,923	32,601	8,000	3,784
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,168	-	-	-	13,067	3,226
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	1,572,923	-	-	-	-
Other disbursements	16,462	585,555	11,923	13,375	-	1,039
Total disbursements	17,630	2,158,478	11,923	13,375	13,067	4,265
Excess (deficiency) of receipts over (under) disbursements	(7,579)	68,656	-	19,226	(5,067)	(481)
Cash and investments - ending	\$ 11,321	\$ 388,149	\$ -	\$ 820	\$ 58	\$ 2,553

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Public Defender Circuit Court	Public Defender Superior Court I	Public Defender Superior Court II	D.C. Elliott (M)	Cross Creek	Cummins Park Facility Program
Cash and investments - beginning	\$ 7,390	\$ 10,216	\$ 29,660	\$ 4,934	\$ 17,102	\$ 1,577
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	11,593	1,112	24,205	-	-	-
Other receipts	-	-	-	12,890	14,721	-
Total receipts	<u>11,593</u>	<u>1,112</u>	<u>24,205</u>	<u>12,890</u>	<u>14,721</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	9,240	-	48,754	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	647	31,823	-
Total disbursements	<u>9,240</u>	<u>-</u>	<u>48,754</u>	<u>647</u>	<u>31,823</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>2,353</u>	<u>1,112</u>	<u>(24,549)</u>	<u>12,243</u>	<u>(17,102)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 9,743</u>	<u>\$ 11,328</u>	<u>\$ 5,111</u>	<u>\$ 17,177</u>	<u>\$ -</u>	<u>\$ 1,577</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Heavy Equipment Tax/State Welfare	Cares Grant - Election	COVID Testing Site Grant	Cares Virus Relief Fund Reimbursement	AEI Sports Grant	CEDIT Homestead Credit
Cash and investments - beginning	\$ 209	\$ 90	\$ 36,394	\$ 503	\$ -	\$ 18,149
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	2,500	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	-	2,500	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	44	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	44	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	(44)	-	2,500	-
Cash and investments - ending	\$ 209	\$ 90	\$ 36,350	\$ 503	\$ 2,500	\$ 18,149

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Bartholomew County Juvenile Court	Highway 2019 Bond Interest	Reassessment	IMMVAC Grant	Ineligible Homestead Credit	Innkeeper's Tax Collection
Cash and investments - beginning	\$ (85)	\$ 263,686	\$ 212,749	\$ 24,039	\$ 108,191	\$ 141,074
Receipts:						
Taxes	-	-	548,593	-	26,519	1,735,027
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	8,000	-	1,566	91,359	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	481,575	12,359	-	-	-
Total receipts	<u>8,000</u>	<u>481,575</u>	<u>562,518</u>	<u>91,359</u>	<u>26,519</u>	<u>1,735,027</u>
Disbursements:						
Personal services	-	-	123,767	-	-	-
Supplies	3,134	-	144	28,528	-	-
Other services and charges	571	-	290,919	67,556	3,969	1,727,397
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	2,494	-	-
Other disbursements	-	478,021	-	-	4,495	-
Total disbursements	<u>3,705</u>	<u>478,021</u>	<u>414,830</u>	<u>98,578</u>	<u>8,464</u>	<u>1,727,397</u>
Excess (deficiency) of receipts over (under) disbursements	<u>4,295</u>	<u>3,554</u>	<u>147,688</u>	<u>(7,219)</u>	<u>18,055</u>	<u>7,630</u>
Cash and investments - ending	<u>\$ 4,210</u>	<u>\$ 267,240</u>	<u>\$ 360,437</u>	<u>\$ 16,820</u>	<u>\$ 126,246</u>	<u>\$ 148,704</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Jail Inmate Medical Care	97.042 C44P-3-340B	Community Corrections Adult	97.067 2015 SHSP Grant	American Rescue Plan	BC Greater Northern TIF
Cash and investments - beginning	\$ 50	\$ 2,952	\$ 117,546	\$ (36,975)	\$ 10,503,981	\$ 110,705
Receipts:						
Taxes	-	-	-	-	-	1,139,447
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	212,216	30,824	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	212,216	30,824	1,139,447
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	7,864	-
Other services and charges	-	-	6,557	-	1,543,023	8,400
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	1,111,450	-
Other disbursements	-	-	28,569	197,157	35,531	1,038,342
Total disbursements	-	-	35,126	197,157	2,697,868	1,046,742
Excess (deficiency) of receipts over (under) disbursements	-	-	(35,126)	15,059	(2,667,044)	92,705
Cash and investments - ending	\$ 50	\$ 2,952	\$ 82,420	\$ (21,916)	\$ 7,836,937	\$ 203,410

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Nami Indiana Inc.	Cross Creek (M)	Payroll Withholding - Insurance	Supplemental Insurance Withholding	Interstate Compact State Share	Emergency Court Interpreter Grant
Cash and investments - beginning	\$ 950	\$ 1,155	\$ -	\$ -	\$ (177)	\$ (1,039)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	1,039
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	415	-
Other receipts	-	1,263	785,989	65,604	-	-
Total receipts	-	1,263	785,989	65,604	415	1,039
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	865	785,989	65,604	238	-
Total disbursements	-	865	785,989	65,604	238	-
Excess (deficiency) of receipts over (under) disbursements	-	398	-	-	177	1,039
Cash and investments - ending	\$ 950	\$ 1,553	\$ -	\$ -	\$ -	\$ -

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Save Grant	Juvenile Title II Funding	Highway Fund	Inheritance Tax	Opioid Restricted Fund	Opioid Unrestricted Fund
Cash and investments - beginning	\$ (725)	\$ (4,500)	\$ 1,106,193	\$ 335	\$ 445,452	\$ 190,696
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	4,500	2,291,682	-	99,695	58,196
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	725	-	732,308	-	-	-
Total receipts	725	4,500	3,023,990	-	99,695	58,196
Disbursements:						
Personal services	-	-	1,482,551	-	-	-
Supplies	-	-	388,539	-	-	-
Other services and charges	-	-	506,325	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	104,396	-	-	-
Other disbursements	-	-	47,026	-	300,000	-
Total disbursements	-	-	2,528,837	-	300,000	-
Excess (deficiency) of receipts over (under) disbursements	725	4,500	495,153	-	(200,305)	58,196
Cash and investments - ending	\$ -	\$ -	\$ 1,601,346	\$ 335	\$ 245,147	\$ 248,892

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Title II Grant	Overweight Vehicle Fund	Workforce Supplemental School Liaison Grant	Court Reform Grant	2022 Wellness Grant	Community Preparedness -OEP
Cash and investments - beginning	\$ 4,500	\$ -	\$ 350,756	\$ (7,496)	\$ -	\$ 3,200
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	247,500	-	3,210	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	28	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	28	247,500	-	3,210	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	144	-	-	-
Other services and charges	-	-	138,533	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	4,500	-	-	-	3,210	3,200
Total disbursements	4,500	-	138,677	-	3,210	3,200
Excess (deficiency) of receipts over (under) disbursements	(4,500)	28	108,823	-	-	(3,200)
Cash and investments - ending	\$ -	\$ 28	\$ 459,579	\$ (7,496)	\$ -	\$ -

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	CFDA 16.738 JAG Grant	YSC Discretionary Grant	LEAD Health Issues/Challenges Grant	MHMP Hazard Mitigation Act	Community Corrections Juvenile
Cash and investments - beginning	\$ 1,415	\$ 3,945	\$ 3,202	\$ (11,674)	\$ (10,634)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	29,310	8,425	63,631
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	29,310	8,425	63,631
Disbursements:					
Personal services	-	-	-	-	30,720
Supplies	-	-	3,800	-	107
Other services and charges	-	-	-	-	1,220
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	7,238	-
Total disbursements	-	-	3,800	7,238	32,047
Excess (deficiency) of receipts over (under) disbursements	-	-	25,510	1,187	31,584
Cash and investments - ending	\$ 1,415	\$ 3,945	\$ 28,712	\$ (10,487)	\$ 20,950

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Indiana Local Body Camera	Duke Energy Foundation Grant	Duke Energy Foundation Grant - Sheriff	Emergency Management Performance Grant	Stop Grant	Community Corrections Adult - Odd
Cash and investments - beginning	\$ (960)	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	960	8,000	5,000	40,000	1,521	1,480,573
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>960</u>	<u>8,000</u>	<u>5,000</u>	<u>40,000</u>	<u>1,521</u>	<u>1,480,573</u>
Disbursements:						
Personal services	-	-	-	-	-	1,307,123
Supplies	-	1,461	-	-	-	40,000
Other services and charges	-	-	-	-	-	56,180
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	5,000	-	-	-
Other disbursements	-	-	-	40,000	1,521	-
Total disbursements	<u>-</u>	<u>1,461</u>	<u>5,000</u>	<u>40,000</u>	<u>1,521</u>	<u>1,403,303</u>
Excess (deficiency) of receipts over (under) disbursements	<u>960</u>	<u>6,539</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>77,270</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 6,539</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 77,270</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Pre-Trial Release Grant - Odd	Juvenile Detention Alternative	Mental Health Court Grant	Heritage Fund Grant	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 77,281,733
Receipts:					
Taxes	-	-	-	-	174,941,228
Licenses and permits	-	-	-	-	543,882
Intergovernmental receipts	128,508	32,070	10,000	-	78,787,533
Charges for services	-	-	-	-	3,263,526
Fines and forfeits	-	-	-	-	1,448,632
Other receipts	-	-	-	-	69,275,084
Total receipts	<u>128,508</u>	<u>32,070</u>	<u>10,000</u>	<u>-</u>	<u>328,259,885</u>
Disbursements:					
Personal services	129,508	-	-	-	33,854,971
Supplies	-	213	-	-	3,987,449
Other services and charges	10,000	3,934	4,494	2,500	13,266,089
Debt service - principal and interest	-	-	-	-	2,049,159
Capital outlay	-	-	-	-	6,907,505
Other disbursements	-	-	-	-	263,596,386
Total disbursements	<u>139,508</u>	<u>4,147</u>	<u>4,494</u>	<u>2,500</u>	<u>323,661,559</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(11,000)</u>	<u>27,923</u>	<u>5,506</u>	<u>(2,500)</u>	<u>4,598,326</u>
Cash and investments - ending	<u>\$ (11,000)</u>	<u>\$ 27,923</u>	<u>\$ 5,506</u>	<u>\$ (2,500)</u>	<u>\$ 81,880,059</u>

BARTHOLOMEW COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2023

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 7,381,073</u>	<u>\$ 12,805,737</u>

BARTHOLOMEW COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Bartholomew County Building Corporation	Jail addition and renovation	\$ 1,991,000	1/15/2007	1/15/2027
Total of annual lease payments		<u>\$ 1,991,000</u>		

Description of Debt		Ending Principal Balance	Principal Due Within One Year
Type	Purpose		
Governmental activities: General obligation bonds	Local Income Tax Revenue Bonds Series 2019	\$ 4,305,000	\$ 481,469
Total governmental activities		<u>\$ 4,305,000</u>	<u>\$ 481,469</u>

OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.