

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

FINANCIAL STATEMENT AUDIT REPORT

OF

BARTHOLOMEW COUNTY, INDIANA

January 1, 2019 to December 31, 2019



**FILED**  
08/14/2020



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Independent Auditor's Report .....	3-4
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	6-8
Notes to Financial Statement .....	9-14
Other Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	16-42
Schedule of Leases and Debt .....	43
Other Reports .....	44

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Pia O'Connor	01-01-19 to 12-31-20
County Treasurer	Barbara Hackman	01-01-19 to 12-31-20
Clerk of the Circuit Court	Jay Phelps	01-01-19 to 12-31-20
County Sheriff	Matt Myers	01-01-19 to 12-31-20
President of the Board of County Commissioners	Rick Flohr	01-01-19 to 12-31-20
President of the County Council	Matt Miller	01-01-19 to 12-31-20



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF BARTHOLOMEW COUNTY, INDIANA

### **Report on the Financial Statement**

We have audited the accompanying financial statement of Bartholomew County (County), which comprises the financial position and results of operations for the year ended December 31, 2019, and the related notes to the financial statement as listed in the Table of Contents.

### ***Management's Responsibility for the Financial Statement***

Management is responsible for the preparation and fair presentation of this 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 Responsibility***

Our responsibility is to express an opinion on this financial statement 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 statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Basis for 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.

***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 Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2019.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2019, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.


***Other Matters***

*Other Information*

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis and Schedule of Leases and Debt, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated June 30, 2020, 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 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.

  
Paul D. Joyce, CPA  
State Examiner

June 30, 2020

## FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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.

BARTHOLOMEW COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

Fund	Cash and Investments		Cash and Investments	
	01-01-19	Receipts	Disbursements	12-31-19
Sheriff's Inmate Trust	\$ 28,139	\$ 504,172	\$ 491,131	\$ 41,180
Jail Commissary	148,034	180,476	216,944	111,566
General	7,185,267	26,745,965	21,752,140	12,179,092
Accident Report	19,590	17,746	7,055	30,281
City and Town Court Costs	9,237	19,114	18,924	9,427
Clerk's Records Perpetuation	162,978	52,758	66,391	149,345
Community Corrections	204,682	1,310,462	1,474,874	40,270
Community Transition Program	-	70,600	70,600	-
Sales Disclosure- County Share	117,525	10,323	2,749	125,099
Covered Bridge	32,200	1,850	30,350	3,700
Cumulative Bridge	3,542,602	2,065,477	2,960,362	2,647,717
Drug Free Community	39,449	38,444	37,745	40,148
Emergency Planning/Right To Know	46,322	7,457	1,030	52,749
Firearms Training	36,317	13,500	21,484	28,333
General Drain Improvement	307,567	92,069	101,517	298,119
Health	187,618	1,667,792	1,557,439	297,971
Identification Security Protection	166,956	11,975	11,780	167,151
Local Health Maintenance	141,494	72,773	68,709	145,558
Local Road and Street	1,150,708	1,052,618	1,410,257	793,069
Medical Care for Inmates	3,646	-	-	3,646
Misdemeanant	85,653	434,693	-	520,346
Motor Vehicle Highway	840,043	2,578,011	2,849,844	568,210
Park Nonreverting Capital	7,079	-	-	7,079
Park Nonreverting Operating	101,761	32,027	34,829	98,959
Plat Book	3,452	654	1,650	2,456
Rainy Day	4,012,895	500,000	-	4,512,895
Reassessment- 2015	262,866	576,554	365,755	473,665
Recorder's Records Perpetuation	390,721	207,549	142,067	456,203
County Riverboat Revenue	151,806	143,669	-	295,475
Sex and Violent Offender Administration	9,231	5,203	150	14,284
Storm Water Management Operating	-	63,218	63,218	-
Additional Excise Tax Judgements	4,375	-	-	4,375
Supplemental Public Defender Services	105,376	35,322	44,834	95,864
Surplus Tax	66,755	15,459	36,121	46,093
Surveyor's Corner Perpetuation	106,827	59,370	35,271	130,926
Tax Sale Fees	46,762	10,569	4,180	53,151
Tax Sale Redemption	35,416	28,956	69,255	(4,883)
Tax Sale Surplus	642,116	387,181	347,429	681,868
Local Health Department Trust Account	180,710	42,654	43,873	179,491
Vehicle Inspection	6,106	1,775	-	7,881
Guardian Ad Litem	-	57,150	57,150	-
Election and Registration	225,758	354,118	161,342	418,534
County Elected Officials Training	39,035	11,975	6,120	44,890
County Offender Transportation Fund	6,351	938	-	7,289
Statewide 911	(74,961)	1,938,496	1,919,968	(56,433)
LIT - Correctional Facility	-	4,839,517	4,323,689	515,828
Adult Probation Administrative	4,519	62,211	-	66,730
Juvenile Probation Administrative	999	3,974	-	4,973
Supplemental Juvenile Probation Services	4,204	4,858	5,894	3,168
Alternative Dispute Resolution	21,465	9,450	825	30,090
County User Fee	673,800	246,980	229,991	690,789
Robert Tellman Reconstruction Phase 1	-	12,622	12,622	-
Donations	125,287	69,239	66,585	127,941
Debt Service	687,663	1,408,184	1,809,000	286,847
Payroll Clearing	-	19,924,529	19,924,529	-
Group Health Insurance	-	905,748	905,748	-
United Way W/H	-	2,219,513	2,219,513	-
Direct Deposit W/H	-	13,773,146	13,773,146	-
Deferred Compensation W/H	-	387,990	387,990	-
Federal Income Tax W/H	-	1,737,632	1,737,632	-
FICA W/H	-	1,354,100	1,354,100	-
Local Option Tax W/H	-	323,368	323,368	-
PERF Annuity Voluntary	-	4,027	4,027	-

BARTHOLOMEW COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
State Income Tax W/H	-	600,537	600,537	-
Garnishments W/H	-	76,423	76,423	-
Settlement	-	111,349,043	111,087,795	261,248
CVET	-	402,079	402,079	-
State Welfare Excise Tax	-	3,254,836	3,254,836	-
Sewage Collections	-	55,383	55,383	-
Financial Institution Tax	-	187,270	187,270	-
Homestead Credit	18,149	-	-	18,149
State Fines and Forfeitures	325	13,911	25,478	(11,242)
Infraction Judgements	4,340	72,399	71,638	5,101
Overweight Vehicle Fines	(270)	2,514	1,028	1,216
Special Death Benefit	320	3,735	3,820	235
Sales Disclosure- State Share	585	10,308	9,978	915
Coroners Training & Con't Education	959	12,242	11,270	1,931
Interstate Compact- State Share	513	1,495	2,041	(33)
Mortgage Recording Fees- State Share	628	7,975	7,900	703
Sex and Violent Offender Admin- State	10	578	580	8
Child Restraint Violations Fines	75	950	1,000	25
Education Plate Fees Agency	76	1,013	-	1,089
Riverboat Revenue Sharing	-	454,922	454,922	-
Innkeepers Tax Collections	121,368	1,608,870	1,563,911	166,327
LIT Certified Shares	-	31,441,307	31,441,307	-
LIT Economic Development (County)	2,073,381	2,470,518	1,282,071	3,261,828
LIT Economic Development	-	6,348,344	6,348,344	-
93.563 Prosecutor PCA	4,188	25,685	41	29,832
93.563 Title IV-D Incentive	190,749	20,876	6,650	204,975
93.563 Prosecutor IV-D Incentive-Post Oct '99	168,773	31,412	35,687	164,498
93.563 Clerk IV-D Incentive-Post Oct '99	134,968	121,206	127,421	128,753
93.069 Public Health Preparedness	28,544	-	1,422	27,122
Alcohol and Drug Services	1,776	145,108	134,510	12,374
Adult Probation Service	16,324	323,605	295,770	44,159
Martin Holder Maint	-	1,336	1,336	-
Comm Corrections Juvenile	10,643	63,631	66,588	7,686
Equitable Share Prosecutor	4,557	-	-	4,557
Comm Correction/ Project Income	137,579	516,531	635,677	18,433
16.593 ICJI WRAP Grant	(44,311)	76,560	77,092	(44,843)
Jury Pay Supplement	28,879	47	4,831	24,095
Pretrial Diversion	-	97,076	82,897	14,179
Informal Adj/Juv PR	459	2,073	1,349	1,183
Mary McQueen Drain	2,153	162	-	2,315
Strietelmeier- Wilson Maintenance	1,853	240	-	2,093
Joseph Anthony Drain	30,925	1,313	1,020	31,218
Edward Armuth Drain	497	27,679	28,175	1
Armuth- Schuder Main 1	3,173	135	-	3,308
Big Tough Drain	3,002	6,161	2,190	6,973
Hardin S Linke (Brush Cr)	-	8,790	8,790	-
Clifford Maint Drain	-	2,916	2,916	-
Denois Creek Drain	268,900	88,579	56,656	300,823
Opossum Creek Drain	-	19,031	19,031	-
Chambers Drain	-	7,668	7,668	-
Driftwood Drain	-	1,512	1,512	-
Clarence Hall Drain	6,936	8,797	-	15,733
Henry Loesch Drain	9,594	5,368	2,010	12,952
Charles Ross Drain	2,147	92	-	2,239
Sloan Branch Drain	-	8,921	7,199	1,722
Ellen Stobo Drain	2,279	1,489	-	3,768
Tellman Maint Drain	2,414	5,006	-	7,420
Walesboro Maint Drain	-	4,225	-	4,225
Little Tough Maint	11,621	478	840	11,259
East Clifford Drain C	-	1,144	687	457
Clifty Farms Maint M	5,221	221	-	5,442
East Clifford Drain	10,780	687	-	11,467
16.588 Stop Viloence	(9,315)	59,337	46,892	3,130
Edith Ross Memorial	8,926	379	-	9,305

BARTHOLOMEW COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
93.041 Adult Protective Services	(66,751)	228,049	248,737	(87,439)
Real Property Endorsement	70,981	20,775	273,369	(181,613)
Telecomm Non-Reverting	630,361	139,437	-	769,798
Sheriff Non-Reverting	1,266	-	855	411
Erosion and Sediment	8,075	9,850	4,800	13,125
Commissioners Certificate Sale	12,238	-	543	11,695
93.586 Court Improvement Grant	20,659	12,723	22,622	10,760
Clerk of the Circuit Court	1,230,591	9,802,874	7,765,537	3,267,928
Juvenile Alternatives to Detention Initiatives	22,049	43,629	54,335	11,343
97.042 C44P-4-344B	(30,993)	105,810	20,426	54,391
Cell Tower Lease Fund	56,627	26,126	7,560	75,193
Clifford Drain Reconstruction Line B	-	9,120	9,120	-
97.073 C44P-5-666B	999	-	-	999
93.268 Immunization Program Fund	(1,771)	48,959	52,119	(4,931)
State Street Annex Project	23,100	-	212	22,888
Employee Trust Account (ETA)	964,491	3,924,696	3,941,583	947,604
16.575 VOCA Grant	89,078	88,445	58,952	118,571
20.616 OPO Grant	2,488	17,046	15,655	3,879
Pre-Trial Release Grant	32,629	116,375	102,915	46,089
Veterans Court Collections	5,180	3,650	1,877	6,953
97.047 EMC- 2014-PC-0007	1,906	-	-	1,906
Veterans Court Fund	39,521	68,842	72,203	36,160
Veterans Treatment Court Grant	9,075	10,000	16,673	2,402
16.523 Incentives and Sanctions	37	-	-	37
Grant# 15-GCF-LPA-02	-	996,900	996,900	-
Sidney Branch Regulated Drain	1	13,163	13,163	1
20.703 HM-HMP-0548- 16-01-00	12,305	-	-	12,305
97.042 EMPGP	(5,798)	-	-	(5,798)
Rental Payment	64,086	32,218	65,803	30,501
Drug Seizure/ Forfeitures	18,722	21,123	20,140	19,705
SIM Opioid Grant	-	60,000	5,077	54,923
2007 LETPP	652	-	-	652
Bartholomew Co. PreTrial II	5,220	27,219	14,549	17,890
97.067 Active Shooter Grant	(134,014)	128,489	105,224	(110,749)
IDHS Foundation 2017 Grant	(1,962)	-	-	(1,962)
SETS	24,535	1,377,662	1,373,995	28,202
County Treasurer	2,336,995	3,715,832	2,336,995	3,715,832
Thrive Alliance Guardianship Program	20,678	50,000	70,678	-
JCC Discretionary Fund	2,200	11,185	12,440	945
ICJI Realm	(7,377)	77,893	131,257	(60,741)
VIP Commission	607,328	1,575,361	1,440,150	742,539
LIT Public Safety/Co Share Fund	456,560	505,027	374,025	587,562
William Steinker Drain Maintenance	-	3,151	3,151	-
William Steinker Drain Construction	-	2,911	2,911	-
Barth Co. LHD Partners Project	1,063	-	-	1,063
97.042 EMC- 2017-EP- 00002-S01	70	-	-	70
City/Town Ordinance Violations Fines	340	8,590	8,318	612
Family Recovery Court Grant 19/20	-	130,610	14,968	115,642
LIT/Public Safety Fund	-	1,523,637	1,523,637	-
Co Law Enf Cont Ed Sheriff	392	1,128	8,759	(7,239)
Drug Court Fees	-	1,115	965	150
MVH Restricted	-	2,212,880	1,839,512	373,368
Hardin Linke Brush Creek Drain (Maint)II	-	14	14	-
D.C. Elliott (R)	-	77,896	77,896	-
16.585 Adult Drug Treatment Court/BJA Grant	-	25,693	72,075	(46,382)
Drug Treatment Court Grant	-	10,000	3,268	6,732
Barth Co. Lead & Healthy Homes Grant	-	9,989	9,989	-
Court Interpreter Grant	-	457	974	(517)
Totals	<u>\$ 32,092,926</u>	<u>\$ 276,046,877</u>	<u>\$ 265,306,590</u>	<u>\$ 42,833,213</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, certified shares (local option tax), property tax replacement credit (local option tax), county option 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).

*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.

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

*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.

BARTHOLOMEW COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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.

**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.

BARTHOLOMEW COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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.

*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.

BARTHOLOMEW COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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.

*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 posting errors being corrected in the subsequent reporting period, as well as funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2019.

**Note 8. Restatements**

For the year ended December 31, 2019, certain changes have been made to the beginning balance of the Dunn & Associates fund on the financial statement of the County. The reason for the restatement is because the fund was for self-insurance, which is a trust, and therefore, should not be included on the County financial statements. The following schedule presents a summary of restated beginning balances:

BARTHOLOMEW COUNTY  
 NOTES TO FINANCIAL STATEMENT  
 (Continued)

Fund	December 31, 2018	Prior Period Adjustment	January 1, 2019
Dunn & Associates Insurance	\$ 708,157	\$ (708,157)	\$ -

**Note 9. 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 ending December 31, 2019, totaled \$1,809,000.

**Note 10. Other Postemployment Benefits**

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

#### OTHER INFORMATION - UNAUDITED

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, 2019

	Sheriff's Inmate Trust	Jail Commissary	General	Accident Report	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections
Cash and investments - beginning	\$ 28,139	\$ 148,034	\$ 7,185,267	\$ 19,590	\$ 9,237	\$ 162,978	\$ 204,682
Receipts:							
Taxes	-	-	14,524,429	-	-	-	-
Licenses and permits	-	-	165,594	-	-	-	-
Intergovernmental receipts	-	-	6,597,500	-	-	-	1,307,685
Charges for services	-	-	1,902,272	-	-	-	-
Fines and forfeits	-	-	702,627	-	19,114	-	-
Other receipts	504,172	180,476	2,853,543	17,746	-	52,758	2,777
Total receipts	504,172	180,476	26,745,965	17,746	19,114	52,758	1,310,462
Disbursements:							
Personal services	-	-	13,894,509	-	-	59,314	1,298,585
Supplies	-	-	603,647	-	-	-	47,831
Other services and charges	-	-	4,492,941	-	-	7,077	80,284
Capital outlay	-	-	1,214,454	-	-	-	20,652
Other disbursements	491,131	216,944	1,546,589	7,055	18,924	-	27,522
Total disbursements	491,131	216,944	21,752,140	7,055	18,924	66,391	1,474,874
Excess (deficiency) of receipts over disbursements	13,041	(36,468)	4,993,825	10,691	190	(13,633)	(164,412)
Cash and investments - ending	\$ 41,180	\$ 111,566	\$ 12,179,092	\$ 30,281	\$ 9,427	\$ 149,345	\$ 40,270

BARTHOLOMEW COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

	Community Transition Program	Sales Disclosure- County Share	Covered Bridge	Cumulative Bridge	Drug Free Community	Emergency Planning/Right To Know	Firearms Training
Cash and investments - beginning	\$ -	\$ 117,525	\$ 32,200	\$ 3,542,602	\$ 39,449	\$ 46,322	\$ 36,317
Receipts:							
Taxes	-	-	-	1,680,678	-	-	-
Licenses and permits	-	-	-	-	-	-	13,500
Intergovernmental receipts	-	-	-	5,953	-	-	-
Charges for services	-	10,323	-	-	-	-	-
Fines and forfeits	-	-	-	-	38,444	-	-
Other receipts	70,600	-	1,850	378,846	-	7,457	-
Total receipts	70,600	10,323	1,850	2,065,477	38,444	7,457	13,500
Disbursements:							
Personal services	-	-	-	185,003	-	-	-
Supplies	-	-	-	621,187	-	-	-
Other services and charges	-	2,749	30,350	574,837	37,745	1,030	-
Capital outlay	-	-	-	1,579,335	-	-	-
Other disbursements	70,600	-	-	-	-	-	21,484
Total disbursements	70,600	2,749	30,350	2,960,362	37,745	1,030	21,484
Excess (deficiency) of receipts over disbursements	-	7,574	(28,500)	(894,885)	699	6,427	(7,984)
Cash and investments - ending	\$ -	\$ 125,099	\$ 3,700	\$ 2,647,717	\$ 40,148	\$ 52,749	\$ 28,333

BARTHOLOMEW COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

	General Drain Improvement	Health	Identification Security Protection	Local Health Maintenance	Local Road and Street	Medical Care for Inmates	Misdemeanant
Cash and investments - beginning	\$ 307,567	\$ 187,618	\$ 166,956	\$ 141,494	\$ 1,150,708	\$ 3,646	\$ 85,653
Receipts:							
Taxes	-	1,009,770	-	-	-	-	-
Licenses and permits	-	328,823	-	-	-	-	-
Intergovernmental receipts	-	303,557	-	-	815,542	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	92,069	25,642	11,975	72,773	237,076	-	434,693
Total receipts	92,069	1,667,792	11,975	72,773	1,052,618	-	434,693
Disbursements:							
Personal services	-	1,328,163	-	38,806	-	-	-
Supplies	-	162,564	-	5,051	207,187	-	-
Other services and charges	-	66,136	11,780	7,179	870,058	-	-
Capital outlay	-	208	-	355	333,012	-	-
Other disbursements	101,517	368	-	17,318	-	-	-
Total disbursements	101,517	1,557,439	11,780	68,709	1,410,257	-	-
Excess (deficiency) of receipts over disbursements	(9,448)	110,353	195	4,064	(357,639)	-	434,693
Cash and investments - ending	\$ 298,119	\$ 297,971	\$ 167,151	\$ 145,558	\$ 793,069	\$ 3,646	\$ 520,346

BARTHOLOMEW COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

	Motor Vehicle Highway	Park Nonreverting Capital	Park Nonreverting Operating	Plat Book	Rainy Day	Reassessment- 2015	Recorder's Records Perpetuation
Cash and investments - beginning	\$ 840,043	\$ 7,079	\$ 101,761	\$ 3,452	\$ 4,012,895	\$ 262,866	\$ 390,721
Receipts:							
Taxes	-	-	-	-	-	563,178	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	2,341,845	-	-	-	-	1,985	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	236,166	-	32,027	654	500,000	11,391	207,549
Total receipts	2,578,011	-	32,027	654	500,000	576,554	207,549
Disbursements:							
Personal services	1,409,073	-	-	-	-	88,522	15,088
Supplies	316,267	-	-	-	-	14	220
Other services and charges	424,743	-	-	-	-	277,219	67,500
Capital outlay	613,173	-	-	-	-	-	-
Other disbursements	86,588	-	34,829	1,650	-	-	59,259
Total disbursements	2,849,844	-	34,829	1,650	-	365,755	142,067
Excess (deficiency) of receipts over disbursements	(271,833)	-	(2,802)	(996)	500,000	210,799	65,482
Cash and investments - ending	\$ 568,210	\$ 7,079	\$ 98,959	\$ 2,456	\$ 4,512,895	\$ 473,665	\$ 456,203

BARTHOLOMEW COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

	County Riverboat Revenue	Sex and Violent Offender Administration	Storm Water Management Operating	Additional Excise Tax Judgements	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 151,806	\$ 9,231	\$ -	\$ 4,375	\$ 105,376	\$ 66,755	\$ 106,827
Receipts:							
Taxes	-	-	63,218	-	-	15,279	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	59,370
Fines and forfeits	-	-	-	-	35,322	-	-
Other receipts	143,669	5,203	-	-	-	180	-
Total receipts	143,669	5,203	63,218	-	35,322	15,459	59,370
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	1,158
Other services and charges	-	-	-	-	-	-	2,667
Capital outlay	-	-	-	-	-	-	31,446
Other disbursements	-	150	63,218	-	44,834	36,121	-
Total disbursements	-	150	63,218	-	44,834	36,121	35,271
Excess (deficiency) of receipts over disbursements	143,669	5,053	-	-	(9,512)	(20,662)	24,099
Cash and investments - ending	\$ 295,475	\$ 14,284	\$ -	\$ 4,375	\$ 95,864	\$ 46,093	\$ 130,926

BARTHOLOMEW COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Vehicle Inspection	Guardian Ad Litem	Election and Registration
Cash and investments - beginning	\$ 46,762	\$ 35,416	\$ 642,116	\$ 180,710	\$ 6,106	\$ -	\$ 225,758
Receipts:							
Taxes	-	-	-	-	-	-	264,713
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	934
Charges for services	-	-	-	-	1,775	-	-
Fines and forfeits	-	-	-	-	-	42,369	-
Other receipts	10,569	28,956	387,181	42,654	-	14,781	88,471
Total receipts	10,569	28,956	387,181	42,654	1,775	57,150	354,118
Disbursements:							
Personal services	-	-	-	-	-	-	101,925
Supplies	-	-	-	19,607	-	-	14,109
Other services and charges	4,180	-	-	22,043	-	-	45,308
Capital outlay	-	-	-	2,223	-	-	-
Other disbursements	-	69,255	347,429	-	-	57,150	-
Total disbursements	4,180	69,255	347,429	43,873	-	57,150	161,342
Excess (deficiency) of receipts over disbursements	6,389	(40,299)	39,752	(1,219)	1,775	-	192,776
Cash and investments - ending	\$ 53,151	\$ (4,883)	\$ 681,868	\$ 179,491	\$ 7,881	\$ -	\$ 418,534

BARTHOLOMEW COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

	County Elected Officials Training	County Offender Transportation Fund	Statewide 911	LIT - Correctional Facility	Adult Probation Administrative	Juvenile Probation Administrative	Supplemental Juvenile Probation Services
Cash and investments - beginning	\$ 39,035	\$ 6,351	\$ (74,961)	\$ -	\$ 4,519	\$ 999	\$ 4,204
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,136,211	-	-	-	-
Charges for services	11,975	-	-	-	62,211	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	938	802,285	4,839,517	-	3,974	4,858
Total receipts	11,975	938	1,938,496	4,839,517	62,211	3,974	4,858
Disbursements:							
Personal services	-	-	1,750,161	2,665,313	-	-	5,894
Supplies	-	-	1,023	514,910	-	-	-
Other services and charges	6,120	-	167,789	769,116	-	-	-
Capital outlay	-	-	995	374,350	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	6,120	-	1,919,968	4,323,689	-	-	5,894
Excess (deficiency) of receipts over disbursements	5,855	938	18,528	515,828	62,211	3,974	(1,036)
Cash and investments - ending	\$ 44,890	\$ 7,289	\$ (56,433)	\$ 515,828	\$ 66,730	\$ 4,973	\$ 3,168

BARTHOLOMEW COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

	Alternative Dispute Resolution	County User Fee	Robert Tellman Reconstruction Phase 1	Donations	Debt Service	Payroll Clearing	Group Health Insurance
Cash and investments - beginning	\$ 21,465	\$ 673,800	\$ -	\$ 125,287	\$ 687,663	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	1,376,485	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	5,239	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	8,390	-	-	-	-	-	-
Other receipts	1,060	246,980	12,622	69,239	26,460	19,924,529	905,748
Total receipts	9,450	246,980	12,622	69,239	1,408,184	19,924,529	905,748
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	825	229,991	12,622	66,585	1,809,000	19,924,529	905,748
Total disbursements	825	229,991	12,622	66,585	1,809,000	19,924,529	905,748
Excess (deficiency) of receipts over disbursements	8,625	16,989	-	2,654	(400,816)	-	-
Cash and investments - ending	\$ 30,090	\$ 690,789	\$ -	\$ 127,941	\$ 286,847	\$ -	\$ -

BARTHOLOMEW COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

	United Way W/H	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	2,219,513	13,773,146	387,990	1,737,632	1,354,100	323,368	4,027
Total receipts	2,219,513	13,773,146	387,990	1,737,632	1,354,100	323,368	4,027
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,219,513	13,773,146	387,990	1,737,632	1,354,100	323,368	4,027
Total disbursements	2,219,513	13,773,146	387,990	1,737,632	1,354,100	323,368	4,027
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

BARTHOLOMEW COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

	State Income Tax W/H	Garnishments W/H	Settlement	CVET	State Welfare Excise Tax	Sewage Collections	Financial Institution Tax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	111,349,043	-	-	55,383	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	187,270
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	600,537	76,423	-	402,079	3,254,836	-	-
Total receipts	600,537	76,423	111,349,043	402,079	3,254,836	55,383	187,270
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	600,537	76,423	111,087,795	402,079	3,254,836	55,383	187,270
Total disbursements	600,537	76,423	111,087,795	402,079	3,254,836	55,383	187,270
Excess (deficiency) of receipts over disbursements	-	-	261,248	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 261,248	\$ -	\$ -	\$ -	\$ -

BARTHOLOMEW COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

	Homestead Credit	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure- State Share	Coroners Training & Con't Education
Cash and investments - beginning	\$ 18,149	\$ 325	\$ 4,340	\$ (270)	\$ 320	\$ 585	\$ 959
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	10,308	12,242
Fines and forfeits	-	13,911	72,399	2,514	3,735	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	13,911	72,399	2,514	3,735	10,308	12,242
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	25,478	71,638	1,028	3,820	9,978	11,270
Total disbursements	-	25,478	71,638	1,028	3,820	9,978	11,270
Excess (deficiency) of receipts over disbursements	-	(11,567)	761	1,486	(85)	330	972
Cash and investments - ending	\$ 18,149	\$ (11,242)	\$ 5,101	\$ 1,216	\$ 235	\$ 915	\$ 1,931

BARTHOLOMEW COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

	Interstate Compact- State Share	Mortgage Recording Fees- State Share	Sex and Violent Offender Admin- State	Child Restraint Violations Fines	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections
Cash and investments - beginning	\$ 513	\$ 628	\$ 10	\$ 75	\$ 76	\$ -	\$ 121,368
Receipts:							
Taxes	-	-	-	-	-	-	1,608,870
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	454,922	-
Charges for services	-	7,975	578	-	-	-	-
Fines and forfeits	1,495	-	-	950	-	-	-
Other receipts	-	-	-	-	1,013	-	-
Total receipts	1,495	7,975	578	950	1,013	454,922	1,608,870
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	1,563,911
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,041	7,900	580	1,000	-	454,922	-
Total disbursements	2,041	7,900	580	1,000	-	454,922	1,563,911
Excess (deficiency) of receipts over disbursements	(546)	75	(2)	(50)	1,013	-	44,959
Cash and investments - ending	\$ (33)	\$ 703	\$ 8	\$ 25	\$ 1,089	\$ -	\$ 166,327

BARTHOLOMEW COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

	LIT Certified Shares	LIT Economic Development (County)	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
Cash and investments - beginning	\$ -	\$ 2,073,381	\$ -	\$ 4,188	\$ 190,749	\$ 168,773	\$ 134,968
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	31,441,307	-	6,348,344	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	2,470,518	-	25,685	20,876	31,412	121,206
Total receipts	31,441,307	2,470,518	6,348,344	25,685	20,876	31,412	121,206
Disbursements:							
Personal services	-	-	-	-	-	23,061	18,077
Supplies	-	-	-	-	-	-	-
Other services and charges	-	15,000	-	-	-	12,497	9,014
Capital outlay	-	1,267,071	-	-	-	-	-
Other disbursements	31,441,307	-	6,348,344	41	6,650	129	100,330
Total disbursements	31,441,307	1,282,071	6,348,344	41	6,650	35,687	127,421
Excess (deficiency) of receipts over disbursements	-	1,188,447	-	25,644	14,226	(4,275)	(6,215)
Cash and investments - ending	\$ -	\$ 3,261,828	\$ -	\$ 29,832	\$ 204,975	\$ 164,498	\$ 128,753

BARTHOLOMEW COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

	93.069 Public Health Preparedness	Alcohol and Drug Services	Adult Probation Service	Martin Holder Maint	Comm Corrections Juvenile	Equitable Share Prosecutor	Comm Correction/ Project Income
Cash and investments - beginning	\$ 28,544	\$ 1,776	\$ 16,324	\$ -	\$ 10,643	\$ 4,557	\$ 137,579
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	63,631	-	81,385
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	13,976	317,649	-	-	-	377,221
Other receipts	-	131,132	5,956	1,336	-	-	57,925
Total receipts	-	145,108	323,605	1,336	63,631	-	516,531
Disbursements:							
Personal services	1,422	90,937	283,728	-	64,797	-	557,435
Supplies	-	698	2,847	-	-	-	23,698
Other services and charges	-	42,875	9,195	-	-	-	47,719
Capital outlay	-	-	-	-	-	-	6,825
Other disbursements	-	-	-	1,336	1,791	-	-
Total disbursements	1,422	134,510	295,770	1,336	66,588	-	635,677
Excess (deficiency) of receipts over disbursements	(1,422)	10,598	27,835	-	(2,957)	-	(119,146)
Cash and investments - ending	\$ 27,122	\$ 12,374	\$ 44,159	\$ -	\$ 7,686	\$ 4,557	\$ 18,433

BARTHOLOMEW COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

	16.593 ICJI WRAP Grant	Jury Pay Supplement	Pretrial Diversion	Informal Adj/Juv PR	Mary McQueen Drain	Strietelmeier- Wilson Maintenance	Joseph Anthony Drain
Cash and investments - beginning	\$ (44,311)	\$ 28,879	\$ -	\$ 459	\$ 2,153	\$ 1,853	\$ 30,925
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	76,560	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	47	97,076	2,073	162	240	1,313
Total receipts	76,560	47	97,076	2,073	162	240	1,313
Disbursements:							
Personal services	68,854	-	82,897	287	-	-	-
Supplies	1,598	-	-	-	-	-	-
Other services and charges	-	-	-	775	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	6,640	4,831	-	287	-	-	1,020
Total disbursements	77,092	4,831	82,897	1,349	-	-	1,020
Excess (deficiency) of receipts over disbursements	(532)	(4,784)	14,179	724	162	240	293
Cash and investments - ending	\$ (44,843)	\$ 24,095	\$ 14,179	\$ 1,183	\$ 2,315	\$ 2,093	\$ 31,218

BARTHOLOMEW COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

	Edward Armuth Drain	Armuth- Schuder Main 1	Big Tough Drain	Hardin S Linke (Brush Cr)	Clifford Maint Drain	Denois Creek Drain	Opossum Creek Drain
Cash and investments - beginning	\$ 497	\$ 3,173	\$ 3,002	\$ -	\$ -	\$ 268,900	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	27,679	135	6,161	8,790	2,916	88,579	19,031
Total receipts	27,679	135	6,161	8,790	2,916	88,579	19,031
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	28,175	-	2,190	8,790	2,916	56,656	19,031
Total disbursements	28,175	-	2,190	8,790	2,916	56,656	19,031
Excess (deficiency) of receipts over disbursements	(496)	135	3,971	-	-	31,923	-
Cash and investments - ending	\$ 1	\$ 3,308	\$ 6,973	\$ -	\$ -	\$ 300,823	\$ -

BARTHOLOMEW COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

	Chambers Drain	Driftwood Drain	Clarence Hall Drain	Henry Loesch Drain	Charles Ross Drain	Sloan Branch Drain	Ellen Stobo Drain
Cash and investments - beginning	\$ -	\$ -	\$ 6,936	\$ 9,594	\$ 2,147	\$ -	\$ 2,279
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	7,668	1,512	8,797	5,368	92	8,921	1,489
Total receipts	7,668	1,512	8,797	5,368	92	8,921	1,489
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	7,668	1,512	-	2,010	-	7,199	-
Total disbursements	7,668	1,512	-	2,010	-	7,199	-
Excess (deficiency) of receipts over disbursements	-	-	8,797	3,358	92	1,722	1,489
Cash and investments - ending	\$ -	\$ -	\$ 15,733	\$ 12,952	\$ 2,239	\$ 1,722	\$ 3,768

BARTHOLOMEW COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

	Tellman Maint Drain	Walesboro Maint Drain	Little Tough Maint	East Clifford Drain C	Clifty Farms Maint M	East Clifford Drain	16.588 Stop Violence
Cash and investments - beginning	\$ 2,414	\$ -	\$ 11,621	\$ -	\$ 5,221	\$ 10,780	\$ (9,315)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	59,337
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	5,006	4,225	478	1,144	221	687	-
Total receipts	5,006	4,225	478	1,144	221	687	59,337
Disbursements:							
Personal services	-	-	-	-	-	-	42,985
Supplies	-	-	-	-	-	-	200
Other services and charges	-	-	-	-	-	-	2,543
Capital outlay	-	-	-	-	-	-	1,164
Other disbursements	-	-	840	687	-	-	-
Total disbursements	-	-	840	687	-	-	46,892
Excess (deficiency) of receipts over disbursements	5,006	4,225	(362)	457	221	687	12,445
Cash and investments - ending	\$ 7,420	\$ 4,225	\$ 11,259	\$ 457	\$ 5,442	\$ 11,467	\$ 3,130

BARTHOLOMEW COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

	Edith Ross Memorial	93,041 Adult Protective Services	Real Property Endorsement	Telecomm Non-Reverting	Sheriff Non-Reverting	Erosion and Sediment	Commissioners Certificate Sale
Cash and investments - beginning	\$ 8,926	\$ (66,751)	\$ 70,981	\$ 630,361	\$ 1,266	\$ 8,075	\$ 12,238
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	228,049	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	379	-	20,775	139,437	-	9,850	-
Total receipts	379	228,049	20,775	139,437	-	9,850	-
Disbursements:							
Personal services	-	236,831	-	-	-	-	-
Supplies	-	409	-	-	-	-	-
Other services and charges	-	11,497	-	-	-	4,800	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	273,369	-	855	-	543
Total disbursements	-	248,737	273,369	-	855	4,800	543
Excess (deficiency) of receipts over disbursements	379	(20,688)	(252,594)	139,437	(855)	5,050	(543)
Cash and investments - ending	\$ 9,305	\$ (87,439)	\$ (181,613)	\$ 769,798	\$ 411	\$ 13,125	\$ 11,695

BARTHOLOMEW COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

	93.586 Court Improvement Grant	Clerk of the Circuit Court	Juvenile Alternatives to Detention Initiatives	97.042 C44P-4-344B	Cell Tower Lease Fund	Clifford Drain Reconstruction Line B	97.073 C44P-5-666B
Cash and investments - beginning	\$ 20,659	\$ 1,230,591	\$ 22,049	\$ (30,993)	\$ 56,627	\$ -	\$ 999
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	12,723	-	43,629	105,810	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	9,802,874	-	-	26,126	9,120	-
Total receipts	12,723	9,802,874	43,629	105,810	26,126	9,120	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	1	-	-	-	-
Other services and charges	20,353	-	53,623	-	7,560	-	-
Capital outlay	-	-	711	-	-	-	-
Other disbursements	2,269	7,765,537	-	20,426	-	9,120	-
Total disbursements	22,622	7,765,537	54,335	20,426	7,560	9,120	-
Excess (deficiency) of receipts over disbursements	(9,899)	2,037,337	(10,706)	85,384	18,566	-	-
Cash and investments - ending	\$ 10,760	\$ 3,267,928	\$ 11,343	\$ 54,391	\$ 75,193	\$ -	\$ 999

BARTHOLOMEW COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

	93.268 Immunization Program Fund	State Street Annex Project	Employee Trust Account (ETA)	16.575 VOCA Grant	20.616 OPO Grant	Pre-Trial Release Grant	Veterans Court Collections
Cash and investments - beginning	\$ (1,771)	\$ 23,100	\$ 964,491	\$ 89,078	\$ 2,488	\$ 32,629	\$ 5,180
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	28,374	-	-	88,445	17,046	116,375	-
Charges for services	20,585	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	3,650
Other receipts	-	-	3,924,696	-	-	-	-
Total receipts	48,959	-	3,924,696	88,445	17,046	116,375	3,650
Disbursements:							
Personal services	-	-	-	57,130	15,595	96,821	-
Supplies	9,204	-	3,941,583	-	-	-	850
Other services and charges	42,915	-	-	1,762	-	2,912	1,027
Capital outlay	-	-	-	-	-	3,000	-
Other disbursements	-	212	-	60	60	182	-
Total disbursements	52,119	212	3,941,583	58,952	15,655	102,915	1,877
Excess (deficiency) of receipts over disbursements	(3,160)	(212)	(16,887)	29,493	1,391	13,460	1,773
Cash and investments - ending	\$ (4,931)	\$ 22,888	\$ 947,604	\$ 118,571	\$ 3,879	\$ 46,089	\$ 6,953

BARTHOLOMEW COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

	97.047 EMC- 2014-PC-0007	Veterans Court Fund	Veterans Treatment Court Grant	16.523 Incentives and Sanctions	Grant# 15-GCF-LPA-02	Sidney Branch Regulated Drain	20.703 HM-HMP-0548- 16-01-00
Cash and investments - beginning	\$ 1,906	\$ 39,521	\$ 9,075	\$ 37	\$ -	\$ 1	\$ 12,305
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	68,842	10,000	-	996,900	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	13,163	-
Total receipts	-	68,842	10,000	-	996,900	13,163	-
Disbursements:							
Personal services	-	64,222	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	7,859	16,673	-	996,900	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	122	-	-	-	13,163	-
Total disbursements	-	72,203	16,673	-	996,900	13,163	-
Excess (deficiency) of receipts over disbursements	-	(3,361)	(6,673)	-	-	-	-
Cash and investments - ending	\$ 1,906	\$ 36,160	\$ 2,402	\$ 37	\$ -	\$ 1	\$ 12,305

BARTHOLOMEW COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

	97.042 EMPGP	Rental Payment	Drug Seizure/ Forfeitures	SIM Opioid Grant	2007 LETPP	Bartholomew Co. PreTrial II	97.067 Active Shooter Grant
Cash and investments - beginning	\$ (5,798)	\$ 64,086	\$ 18,722	\$ -	\$ 652	\$ 5,220	\$ (134,014)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	60,000	-	27,219	128,489
Charges for services	-	30,925	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	1,293	21,123	-	-	-	-
Total receipts	-	32,218	21,123	60,000	-	27,219	128,489
Disbursements:							
Personal services	-	-	-	-	-	7,798	-
Supplies	-	-	-	-	-	419	-
Other services and charges	-	65,803	-	5,077	-	5,453	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	20,140	-	-	879	105,224
Total disbursements	-	65,803	20,140	5,077	-	14,549	105,224
Excess (deficiency) of receipts over disbursements	-	(33,585)	983	54,923	-	12,670	23,265
Cash and investments - ending	\$ (5,798)	\$ 30,501	\$ 19,705	\$ 54,923	\$ 652	\$ 17,890	\$ (110,749)

BARTHOLOMEW COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

	IDHS Foundation 2017 Grant	ISETS	County Treasurer	Thrive Alliance Guardianship Program	JCC Discretionary Fund	ICJI Realm	VIP Commission
Cash and investments - beginning	\$ (1,962)	\$ 24,535	\$ 2,336,995	\$ 20,678	\$ 2,200	\$ (7,377)	\$ 607,328
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	25,000	11,185	77,893	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	1,377,662	3,715,832	25,000	-	-	1,575,361
Total receipts	-	1,377,662	3,715,832	50,000	11,185	77,893	1,575,361
Disbursements:							
Personal services	-	-	-	-	-	85,783	-
Supplies	-	-	-	-	2,625	3,834	-
Other services and charges	-	-	-	70,678	1,861	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	1,373,995	2,336,995	-	7,954	41,640	1,440,150
Total disbursements	-	1,373,995	2,336,995	70,678	12,440	131,257	1,440,150
Excess (deficiency) of receipts over disbursements	-	3,667	1,378,837	(20,678)	(1,255)	(53,364)	135,211
Cash and investments - ending	\$ (1,962)	\$ 28,202	\$ 3,715,832	\$ -	\$ 945	\$ (60,741)	\$ 742,539

BARTHOLOMEW COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

	LIT Public Safety/Co Share Fund	William Steinker Drain Maintenance	William Steinker Drain Construction	Barth Co. LHD Partners Project	97.042 EMC- 2017-EP- 00002-S01	City/Town Ordinance Violations Fines	Family Recovery Court Grant 19/20
Cash and investments - beginning	\$ 456,560	\$ -	\$ -	\$ 1,063	\$ 70	\$ 340	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	130,610
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	505,027	3,151	2,911	-	-	8,590	-
Total receipts	505,027	3,151	2,911	-	-	8,590	130,610
Disbursements:							
Personal services	-	-	-	-	-	-	11,569
Supplies	-	-	-	-	-	-	3,253
Other services and charges	-	-	-	-	-	-	146
Capital outlay	-	-	-	-	-	-	-
Other disbursements	374,025	3,151	2,911	-	-	8,318	-
Total disbursements	374,025	3,151	2,911	-	-	8,318	14,968
Excess (deficiency) of receipts over disbursements	131,002	-	-	-	-	272	115,642
Cash and investments - ending	\$ 587,562	\$ -	\$ -	\$ 1,063	\$ 70	\$ 612	\$ 115,642

BARTHOLOMEW COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

	LIT/Public Safety Fund	Co Law Enf Cont Ed Sheriff	Drug Court Fees	MVH Restricted	Hardin Linke Brush Creek Drain (Maint)II	D.C. Elliott (R)	16.585 Adult Drug Treatment Court/BJA Grant
Cash and investments - beginning	\$ -	\$ 392	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	1,523,637	-	-	1,947,475	-	-	25,693
Charges for services	-	-	1,115	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	1,128	-	265,405	14	77,896	-
<b>Total receipts</b>	<b>1,523,637</b>	<b>1,128</b>	<b>1,115</b>	<b>2,212,880</b>	<b>14</b>	<b>77,896</b>	<b>25,693</b>
Disbursements:							
Personal services	-	-	-	-	-	-	46,567
Supplies	-	-	327	-	-	-	-
Other services and charges	-	8,759	-	-	-	-	20,676
Capital outlay	-	-	-	1,574,107	-	-	4,832
Other disbursements	1,523,637	-	638	265,405	14	77,896	-
<b>Total disbursements</b>	<b>1,523,637</b>	<b>8,759</b>	<b>965</b>	<b>1,839,512</b>	<b>14</b>	<b>77,896</b>	<b>72,075</b>
Excess (deficiency) of receipts over disbursements	-	(7,631)	150	373,368	-	-	(46,382)
Cash and investments - ending	\$ -	\$ (7,239)	\$ 150	\$ 373,368	\$ -	\$ -	\$ (46,382)

BARTHOLOMEW COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

	Drug Treatment Court Grant	Barth Co. Lead & Healthy Homes Grant	Court Interpreter Grant	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 32,092,926
Receipts:				
Taxes	-	-	-	132,511,046
Licenses and permits	-	-	-	507,917
Intergovernmental receipts	10,000	9,989	457	56,923,047
Charges for services	-	-	-	2,131,654
Fines and forfeits	-	-	-	1,653,766
Other receipts	-	-	-	82,319,447
Total receipts	10,000	9,989	457	276,046,877
Disbursements:				
Personal services	-	-	-	24,697,152
Supplies	-	5,289	-	6,511,610
Other services and charges	3,268	4,700	974	11,027,656
Capital outlay	-	-	-	7,027,913
Other disbursements	-	-	-	216,042,259
Total disbursements	3,268	9,989	974	265,306,590
Excess (deficiency) of receipts over disbursements	6,732	-	(517)	10,740,287
Cash and investments - ending	\$ 6,732	\$ -	\$ (517)	\$ 42,833,213

BARTHOLOMEW COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2019

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Motorola Solutions, Inc	Radio Consoles	\$ 67,664	12/1/2016	12/1/2021
Bartholomew County Building Corporation	2006 Refunding, Series 2015	<u>1,809,500</u>	7/15/2015	1/15/2027
Total of annual lease payments		<u>\$ 1,877,164</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities: General obligation bonds	Local Income Tax Revenue Bonds Series 2019	<u>\$ 6,000,000</u>	<u>\$ 478,380</u>
Total governmental activities		<u>6,000,000</u>	<u>478,380</u>
Totals		<u>\$ 6,000,000</u>	<u>\$ 478,380</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/>.