

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

FINANCIAL STATEMENT AUDIT REPORT

OF

BARTHOLOMEW COUNTY, INDIANA

January 1, 2020 to December 31, 2020



FILED
11/10/2021

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	6-9
Notes to Financial Statement	10-15
Other Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	18-51
Schedule of Leases and Debt	52
Other Reports	53

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Pia O'Connor	01-01-20 to 12-31-21
County Treasurer	Barbara Hackman	01-01-20 to 12-31-21
Clerk of the Circuit Court	Jay Phelps Julie Robertson (interim) Shari Lentz	01-01-20 to 04-15-21 04-16-21 to 04-23-21 04-24-21 to 12-31-21
County Sheriff	Matthew A. Myers	01-01-20 to 12-31-21
President of the Board of County Commissioners	Rick Flohr Larry Kleinhenz	01-01-20 to 12-31-20 01-01-21 to 12-31-21
President of the County Council	Matt Miller R. Scott Bonnell	01-01-20 to 12-31-20 01-01-21 to 12-31-21



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, 2020, 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, 2020.

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, 2020, 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 the 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 October 25, 2021, 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

October 25, 2021

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, 2020

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-20			12-31-20
Sheriff's Inmate Trust	\$ 41,180	\$ 455,267	\$ 457,015	\$ 39,432
Jail Commissary	111,566	248,249	99,481	260,334
General	12,179,092	34,344,568	27,745,516	18,778,144
Accident Report	30,280	8,975	5,417	33,838
City and Town Court Costs	9,427	14,333	17,131	6,629
Clerk's Records Perpetuation	149,345	39,059	58,190	130,214
Community Corrections	40,267	1,540,378	1,533,230	47,415
Community Transition Program	-	51,475	51,475	-
Sales Disclosure - County Share	125,097	10,452	8,128	127,421
Covered Bridge	3,700	1,850	-	5,550
Cumulative Bridge	2,647,717	1,915,139	1,860,739	2,702,117
Drug Free Community	40,147	29,189	25,517	43,819
Emergency Planning/Right To Know	52,748	8,396	7,511	53,633
Firearms Training	28,334	25,042	14,552	38,824
General Drain Improvement	298,119	102,689	146,065	254,743
Health	297,971	1,625,769	1,523,517	400,223
Identification Security Protection	167,150	14,515	-	181,665
Local Health Maintenance	145,556	51,680	70,362	126,874
Local Road and Street	793,069	869,430	584,123	1,078,376
Medical Care for Inmates	3,646	-	1,933	1,713
Misdemeanant	520,347	-	-	520,347
Motor Vehicle Highway	568,211	2,399,957	2,253,116	715,052
Park Nonreverting Capital	7,079	-	-	7,079
Park Nonreverting Operating	98,959	48,596	6,593	140,962
Plat Book	2,456	120	-	2,576
Rainy Day	4,512,894	-	-	4,512,894
Reassessment - 2015	473,665	515,534	373,319	615,880
Recorder's Records Perpetuation	456,205	247,614	124,723	579,096
COUNTY RIVERBOAT REVENUE	295,476	171,669	-	467,145
Sex and Violent Offender Administration	14,283	5,102	532	18,853
Storm Water Management Operating	-	55,369	55,369	-
Additional Excise Tax Judgments	4,375	-	-	4,375
Supplemental Public Defender Services	1,714	-	-	1,714
Surplus Tax	46,092	61,104	46,289	60,907
Surveyor's Corner Perpetuation	130,926	71,985	36,430	166,481
Tax Sale Fees	53,152	13,383	-	66,535
Tax Sale Redemption	(4,884)	27,516	30,572	(7,940)
Tax Sale Surplus	681,868	438,758	518,271	602,355
Local Health Department Trust Account	179,491	38,066	45,020	172,537
Vehicle Inspection	7,881	1,397	-	9,278
Guardian Ad Litem	-	46,983	47,483	(500)
Election and Registration	418,535	265,079	245,793	437,821
County Elected Officials Training	44,889	14,515	2,637	56,767
County Offender Transportation Fund	7,288	313	-	7,601
Statewide 911	(56,431)	1,677,439	2,781,271	(1,160,263)
LIT-Correctional Facility	515,830	5,040,691	4,801,516	755,005
Adult Probation Administrative	66,730	42,140	-	108,870
Juvenile Probation Administrative	4,973	2,305	7,000	278
Supplemental Juvenile Probation Services	3,169	9,432	6,802	5,799
Alternative Dispute Resolution	30,090	7,338	-	37,428
County User Fee	690,789	43,097	60,000	673,886
Robert Tellman Reconstruction Phase 1	-	7,376	8,811	(1,435)
Donations	127,942	23,160	3,601	147,501
Debt Service	286,847	1,732,114	1,807,000	211,961

BARTHOLOMEW COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
Payroll Clearing	-	20,454,716	20,454,716	-
Group Health Insurance	-	1,001,482	1,001,482	-
United Way W/H	-	1,880	1,880	-
Direct Deposit W/H	-	14,712,274	14,712,274	-
Deferred Compensation W/H	-	377,162	377,162	-
Federal Income Tax W/H	-	1,867,893	1,867,893	-
FICA W/H	-	1,499,863	1,499,863	-
Local Option Tax W/H	-	434,967	434,967	-
PERF Annuity Voluntary	-	11,071	11,071	-
State Income Tax W/H	-	737,614	737,614	-
Garnishments W/H	-	69,769	69,769	-
Settlement	261,248	115,017,437	115,278,685	-
CVET	-	382,385	382,385	-
State Welfare Excise Tax	-	3,239,455	3,239,455	-
Sewage Collections	-	40,821	38,991	1,830
Financial Institution Tax	-	203,346	203,346	-
Ineligible Homestead Credit	-	53,760	-	53,760
State Fines and Forfeitures	(11,241)	15,932	3,911	780
Infraction Judgements	5,101	61,099	59,076	7,124
Overweight Vehicle Fines	1,216	38	1,254	-
Special Death Benefit	235	3,200	3,190	245
Sales Disclosure - State Share	915	10,452	10,222	1,145
Coroners Training & Con't Education	1,931	12,526	12,551	1,906
Mortgage Recording Fees - State Share	703	11,378	9,908	2,173
Sex and Violent Offender Admin - State	9	530	507	32
Child Restraint Violations Fines	25	575	550	50
Education Plate Fees Agency	1,088	1,050	-	2,138
Riverboat Revenue Sharing	-	454,922	454,922	-
Innkeepers Tax Collections	166,328	940,968	1,033,245	74,051
LIT Certified Shares	-	34,252,497	34,252,497	-
LIT Economic Development (County)	3,261,828	2,586,244	1,197,035	4,651,037
LIT Economic Development	-	6,849,104	6,849,104	-
93.563 Prosecutor PCA	29,832	521	315	30,038
93.563 Title IV-D Incentive	204,975	33,952	6,650	232,277
93.563 Prosecutor IV-D Incentive-Post Oct '99	164,498	51,081	36,771	178,808
93.563 Clerk IV-D Incentive-Post Oct '99	128,754	33,952	29,068	133,638
CARES Provider Relief Fund	-	672,008	672,008	-
93.069 Public Health Preparedness	27,121	25,335	27,762	24,694
Alcohol and Drug Services	12,372	135,905	125,840	22,437
Adult Probation Service	44,159	246,338	284,284	6,213
Martin Holder Maint	-	662	662	-
Comm Corrections Juvenile	7,686	64,831	65,989	6,528
Equitable Share Prosecutor	4,557	-	1,920	2,637
Comm Correction/Project Income	18,433	370,645	443,727	(54,649)
16.593 ICJI WRAP Grant	(44,841)	104,826	79,234	(19,249)
JURY PAY SUPPLEMENT	24,096	-	901	23,195
PRETRIAL DIVERSION	14,179	102,288	59,631	56,836
INFORMAL ADJ/JUV PR	1,183	-	32	1,151
MARY MCQUEEN DRAIN	2,315	42	-	2,357
STRIETELMEIER-WILSON MAINTENANCE	2,093	38	-	2,131

BARTHOLOMEW COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
JOSEPH ANTHONY DRAIN	31,217	402	17,550	14,069
EDWARD ARMUTH DRAIN	-	30,467	30,467	-
ARMUTH-SCHUDER MAINT 1	3,308	57	1,694	1,671
BIG TOUGH DRAIN	6,973	5,921	-	12,894
HARDIN S LINKE (BRUSH CR)	-	18,562	18,563	(1)
CLIFFORD MAINT DRAIN	-	9,626	9,626	-
DENOIS CREEK DRAIN	300,822	83,094	989	382,927
OPOSSUM CREEK DRAIN	-	18,985	12,442	6,543
CHAMBERS DRAIN	-	7,364	3,709	3,655
DRIFTWOOD DRAIN	-	1,458	1,458	-
CLARENCE HALL DRAIN	15,734	8,813	5,750	18,797
HENRY LOESCH DRAIN	12,953	5,120	-	18,073
CHARLES ROSS DRAIN	2,239	40	-	2,279
SLOAN BRANCH DRAIN	1,722	8,843	4,529	6,036
ELLEN STOBO DRAIN	3,768	1,456	-	5,224
TELLMAN MAINT DRAIN	7,420	12,546	780	19,186
WALESBORO MAINT DRAIN	4,225	10,605	14,836	(6)
LITTLE TOUGH MAINT	11,258	204	-	11,462
EAST CLIFFORD DRAIN - C	457	407	1,186	(322)
CLIFTY FARMS MAINT	5,442	98	-	5,540
EAST CLIFFORD DRAIN - M	11,467	1,403	-	12,870
16.588 STOP VIOLENC	3,132	63,050	62,826	3,356
EDITH ROSS MEMORIAL	9,306	169	-	9,475
93.041 ADULT PROTECTIVE SERVICES	(87,439)	251,652	250,737	(86,524)
REAL PROPERTY ENDORSEMENT	(181,613)	286,786	17,100	88,073
TELECOMM NON-REVERT	769,797	135,805	-	905,602
SHERIFF NON-REVERTI	411	-	411	-
EROSION AND SEDIMEN	13,125	2,000	1,815	13,310
COMMISSIONERS CERTIFICATE SALE	11,696	-	-	11,696
93.586 COURT IMPROVEMENT GRANT	10,760	1,239	5,000	6,999
Clerk of the Circuit Court	3,267,928	7,054,102	8,826,491	1,495,539
Juvenile Alternatives to Detention Initiatives	11,343	68,486	46,497	33,332
97.042 C44P-4-344B	54,391	17,367	11,686	60,072
Cell Tower Lease Fund	75,193	20,066	-	95,259
Clifford Drain Reconstruction Line B	-	2,697	4,597	(1,900)
97.073 C44P-5-666B	999	-	-	999
CDFA 93.268 Immunization Program Fund	(4,932)	73,722	72,034	(3,244)
State Street Annex Project	22,888	-	-	22,888
Employee Trust Account (ETA)	947,604	-	-	947,604
CFDA 16.575 VOCA Grant	118,574	121,561	63,794	176,341
CFDA 20.616 OPO Grant	3,878	11,744	11,285	4,337
Pre-Trial Release Grant	46,090	139,150	126,606	58,634
Veterans Court Collections	6,955	4,975	1,801	10,129
97.047 EMC-2014-PC-0007	1,907	-	8,854	(6,947)
Veterans Court Fund	36,159	70,803	68,365	38,597
Veterans Treatment Court Grant	2,403	10,000	3,883	8,520
16.523 Incentives and Sanctions	37	-	-	37
Grant#15-GCF-LPA-02	-	1,433,188	946,096	487,092
Sidney Branch Regulated Drain	-	5,969	3,865	2,104
20.703 HM-HMP-0548-16-01-00	12,305	-	9,561	2,744
97.042 EMPGP	(5,798)	5,000	-	(798)

BARTHOLOMEW COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
Rental Payment	30,501	117,626	21,600	126,527
Drug Seizure/Forfeitures	19,705	22,914	18,162	24,457
SIM Opioid Grant	54,923	60,000	39,203	75,720
2007 LETPP	652	-	-	652
Bartholomew Co. PreTrial II	17,890	15,000	27,585	5,305
97.067 Active Shooter Grant	(110,750)	128,557	43,107	(25,300)
IDHS Foundation 2017 Grant	(1,962)	-	-	(1,962)
ISETS	28,203	978,582	987,772	19,013
County Treasurer	3,715,832	2,672,461	3,715,832	2,672,461
Thrive Alliance Guardianship Program	-	74,820	55,692	19,128
JCC Discretionary Fund	946	-	932	14
ICJI Realm	(60,743)	180,761	152,849	(32,831)
VIP Commission	742,539	1,038,023	1,099,943	680,619
LIT Public Safety/Co Share Fund	587,561	769,494	-	1,357,055
William Steinker Drain Maintenance	-	224	66	158
William Steinker Drain Construction	-	26,784	28,334	(1,550)
Barth Co. LHD Partners Project	1,063	-	-	1,063
97.042 EMC-2017-EP-00002-S01	70	-	-	70
City/Town Ordinance Violations Fines	613	8,270	8,488	395
Family Recovery Court Grant 19/20	115,643	96,778	90,341	122,080
LIT/Public Safety Fund	-	1,842,274	1,842,274	-
Co Law Enf Cont Ed Sheriff	(7,240)	-	6,162	(13,402)
Drug Court Fees	151	12,543	6,348	6,346
MVH Restricted	373,368	1,851,765	1,656,805	568,328
D.C. Elliott (R)	-	26,587	26,593	(6)
16.585 Adult Drug Treatment Court/BJA Grant	(46,382)	-	111,635	(158,017)
Drug Treatment Court Grant	6,732	10,000	8,560	8,172
Court Interpreter Grant	(517)	-	1,106	(1,623)
Public Defender Circuit Court	2,540	4,238	1,622	5,156
Public Defender Superior Court I	8,613	347	-	8,960
Public Defender Superior Court II	82,998	30,497	46,179	67,316
D.C. Elliott (M)	-	1,647	-	1,647
Cross Creek	-	98,579	98,579	-
Cummins Park Facility Program	-	22,757	13,054	9,703
Heavy Equipment Tax/State Welfare	-	146,696	146,487	209
Inheritance Tax	-	335	-	335
Cares Grant - Election	-	31,842	31,752	90
COVID Testing Site Grant	-	200,000	122,994	77,006
Cares Virus Relief Fund Reimbursement	-	503	-	503
AEI Sports Grant	-	1,500	393	1,107
Community Development Block Grant	-	20,790	20,790	-
CEDIT Homestead Credit	18,149	-	-	18,149
Bartholomew County Juvenile Court	-	8,877	-	8,877
Highway Bond 2019	5,937,412	21,974	3,558,367	2,401,019
ONB Local Income Tax Revenue Bond Series 2019	24,549	893,580	651,478	266,651
Totals	\$ 48,795,213	\$ 282,936,068	\$ 278,814,336	\$ 52,916,945

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.

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.

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

BARTHOLOMEW COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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

BARTHOLOMEW COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Contributions

Members' contributions are set by state statute at 3 percent of compensation for the defined contribution component of PERF Hybrid.. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid. 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.

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, 2020, or disbursements exceeding receipts due to the underestimation of current requirements. These deficits are to be repaid from future receipts.

BARTHOLOMEW COUNTY
 NOTES TO FINANCIAL STATEMENT
 (Continued)

Note 8. Restatement

For the year ended December 31, 2020, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. Cash transactions and balances from a trust account, which were not reported on the County's financial records, were added to the financial statement. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2019	Prior Period Adjustment	Balance as of January 1, 2020
Highway Bond 2019	\$	-	\$ 5,937,412
ONB Local Income Tax Revenue Bond Series 2019		-	24,549

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 2020 totaled \$1,807,000.

Note 10. Other Postemployment Benefits

The County provides to eligible retirees the following benefits: health, dental, and vision. 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.

Note 11. Combined Funds

Funds related to public defender services were reported individually in the current financial statement, but were combined into one fund for the prior financial statement.

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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
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Sheriff's Inmate Trust	Jail Commissary	General	Accident Report	City and Town Court Costs	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 41,180	\$ 111,566	\$ 12,179,092	\$ 30,280	\$ 9,427	\$ 149,345
Receipts:						
Taxes	-	-	15,201,781	-	-	-
Licenses and permits	-	-	100,477	-	-	-
Intergovernmental receipts	-	-	12,426,799	-	-	-
Charges for services	-	-	2,440,012	8,975	-	-
Fines and forfeits	-	-	164,687	-	14,333	-
Other receipts	455,267	248,249	4,010,812	-	-	39,059
Total receipts	455,267	248,249	34,344,568	8,975	14,333	39,059
Disbursements:						
Personal services	-	-	18,622,428	-	-	57,440
Supplies	-	-	517,883	-	-	-
Other services and charges	-	-	5,122,112	-	-	750
Debt Service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	1,536,072	-	-	-
Other disbursements	457,015	99,481	1,947,021	5,417	17,131	-
Total disbursements	457,015	99,481	27,745,516	5,417	17,131	58,190
Excess (deficiency) of receipts over disbursements	(1,748)	148,768	6,599,052	3,558	(2,798)	(19,131)
Cash and investments - ending	\$ 39,432	\$ 260,334	\$ 18,778,144	\$ 33,838	\$ 6,629	\$ 130,214

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Community Corrections	Community Transition Program	Sales Disclosure - County Share	Covered Bridge	Cumulative Bridge	Drug Free Community
Cash and investments - beginning	\$ 40,267	\$ -	\$ 125,097	\$ 3,700	\$ 2,647,717	\$ 40,147
Receipts:						
Taxes	-	-	-	-	1,711,529	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,540,378	-	-	-	111,256	-
Charges for services	-	-	10,452	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	51,475	-	1,850	92,354	29,189
Total receipts	<u>1,540,378</u>	<u>51,475</u>	<u>10,452</u>	<u>1,850</u>	<u>1,915,139</u>	<u>29,189</u>
Disbursements:						
Personal services	1,428,778	-	-	-	190,106	-
Supplies	40,000	-	-	-	716,092	-
Other services and charges	64,452	-	8,128	-	895,176	-
Debt Service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	59,365	-
Other disbursements	-	51,475	-	-	-	25,517
Total disbursements	<u>1,533,230</u>	<u>51,475</u>	<u>8,128</u>	<u>-</u>	<u>1,860,739</u>	<u>25,517</u>
Excess (deficiency) of receipts over disbursements	<u>7,148</u>	<u>-</u>	<u>2,324</u>	<u>1,850</u>	<u>54,400</u>	<u>3,672</u>
Cash and investments - ending	<u>\$ 47,415</u>	<u>\$ -</u>	<u>\$ 127,421</u>	<u>\$ 5,550</u>	<u>\$ 2,702,117</u>	<u>\$ 43,819</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Emergency Planning/Right To Know	Firearms Training	General Drain Improvement	Health	Identification Security Protection	Local Health Maintenance
Cash and investments - beginning	\$ 52,748	\$ 28,334	\$ 298,119	\$ 297,971	\$ 167,150	\$ 145,556
Receipts:						
Taxes	-	-	102,689	1,343,065	-	-
Licenses and permits	-	-	-	276,916	-	-
Intergovernmental receipts	-	-	-	3,782	-	-
Charges for services	-	25,042	-	161	14,515	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	8,396	-	-	1,845	-	51,680
Total receipts	8,396	25,042	102,689	1,625,769	14,515	51,680
Disbursements:						
Personal services	-	-	-	1,373,926	-	40,438
Supplies	-	-	-	79,471	-	3,905
Other services and charges	7,511	-	-	70,120	-	1,136
Debt Service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	24,883
Other disbursements	-	14,552	146,065	-	-	-
Total disbursements	7,511	14,552	146,065	1,523,517	-	70,362
Excess (deficiency) of receipts over disbursements	885	10,490	(43,376)	102,252	14,515	(18,682)
Cash and investments - ending	\$ 53,633	\$ 38,824	\$ 254,743	\$ 400,223	\$ 181,665	\$ 126,874

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Local Road and Street	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Park Nonreverting Capital	Park Nonreverting Operating
Cash and investments - beginning	\$ 793,069	\$ 3,646	\$ 520,347	\$ 568,211	\$ 7,079	\$ 98,959
Receipts:						
Taxes	-	-	-	110,516	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	853,409	-	-	1,851,341	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	16,021	-	-	438,100	-	48,596
Total receipts	869,430	-	-	2,399,957	-	48,596
Disbursements:						
Personal services	-	-	-	1,437,669	-	-
Supplies	255,767	-	-	239,150	-	-
Other services and charges	118,125	-	-	481,157	-	-
Debt Service - principal and interest	-	-	-	-	-	-
Capital outlay	210,000	-	-	95,111	-	-
Other disbursements	231	1,933	-	29	-	6,593
Total disbursements	584,123	1,933	-	2,253,116	-	6,593
Excess (deficiency) of receipts over disbursements	285,307	(1,933)	-	146,841	-	42,003
Cash and investments - ending	\$ 1,078,376	\$ 1,713	\$ 520,347	\$ 715,052	\$ 7,079	\$ 140,962

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Plat Book	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation	COUNTY RIVERBOAT REVENUE	Sex and Violent Offender Administration
Cash and investments - beginning	\$ 2,456	\$ 4,512,894	\$ 473,665	\$ 456,205	\$ 295,476	\$ 14,283
Receipts:						
Taxes	-	-	505,649	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	2,109	-	-	-
Charges for services	120	-	-	247,339	-	4,860
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	7,776	275	171,669	242
Total receipts	120	-	515,534	247,614	171,669	5,102
Disbursements:						
Personal services	-	-	144,895	17,355	-	-
Supplies	-	-	39	1,301	-	-
Other services and charges	-	-	228,385	41,203	-	-
Debt Service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	64,864	-	532
Total disbursements	-	-	373,319	124,723	-	532
Excess (deficiency) of receipts over disbursements	120	-	142,215	122,891	171,669	4,570
Cash and investments - ending	\$ 2,576	\$ 4,512,894	\$ 615,880	\$ 579,096	\$ 467,145	\$ 18,853

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Storm Water Management Operating	Additional Excise Tax Judgments	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees
Cash and investments - beginning	\$ -	\$ 4,375	\$ 1,714	\$ 46,092	\$ 130,926	\$ 53,152
Receipts:						
Taxes	55,369	-	-	60,959	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	71,985	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	145	-	13,383
Total receipts	<u>55,369</u>	<u>-</u>	<u>-</u>	<u>61,104</u>	<u>71,985</u>	<u>13,383</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	868	-
Other services and charges	-	-	-	-	2,734	-
Debt Service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	32,828	-
Other disbursements	<u>55,369</u>	<u>-</u>	<u>-</u>	<u>46,289</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>55,369</u>	<u>-</u>	<u>-</u>	<u>46,289</u>	<u>36,430</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,815</u>	<u>35,555</u>	<u>13,383</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 4,375</u>	<u>\$ 1,714</u>	<u>\$ 60,907</u>	<u>\$ 166,481</u>	<u>\$ 66,535</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Vehicle Inspection	Guardian Ad Litem	Election and Registration
Cash and investments - beginning	\$ (4,884)	\$ 681,868	\$ 179,491	\$ 7,881	\$ -	\$ 418,535
Receipts:						
Taxes	-	-	-	-	-	249,457
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	46,983	991
Charges for services	-	-	-	1,397	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	27,516	438,758	38,066	-	-	14,631
Total receipts	27,516	438,758	38,066	1,397	46,983	265,079
Disbursements:						
Personal services	-	-	-	-	-	156,699
Supplies	-	-	20,442	-	-	22,646
Other services and charges	-	-	18,390	-	-	66,448
Debt Service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	6,188	-	-	-
Other disbursements	30,572	518,271	-	-	47,483	-
Total disbursements	30,572	518,271	45,020	-	47,483	245,793
Excess (deficiency) of receipts over disbursements	(3,056)	(79,513)	(6,954)	1,397	(500)	19,286
Cash and investments - ending	\$ (7,940)	\$ 602,355	\$ 172,537	\$ 9,278	\$ (500)	\$ 437,821

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	County Elected Officials Training	County Offender Transportation Fund	Statewide 911	LIT-Correctional Facility	Adult Probation Administrative	Juvenile Probation Administrative
Cash and investments - beginning	\$ 44,889	\$ 7,288	\$ (56,431)	\$ 515,830	\$ 66,730	\$ 4,973
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	14,515	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	313	1,677,439	5,040,691	42,140	2,305
Total receipts	14,515	313	1,677,439	5,040,691	42,140	2,305
Disbursements:						
Personal services	-	-	1,847,141	3,407,300	-	-
Supplies	-	-	1,752	528,947	-	-
Other services and charges	2,637	-	147,384	859,361	-	-
Debt Service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	784,994	5,908	-	-
Other disbursements	-	-	-	-	-	7,000
Total disbursements	2,637	-	2,781,271	4,801,516	-	7,000
Excess (deficiency) of receipts over disbursements	11,878	313	(1,103,832)	239,175	42,140	(4,695)
Cash and investments - ending	\$ 56,767	\$ 7,601	\$ (1,160,263)	\$ 755,005	\$ 108,870	\$ 278

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Supplemental Juvenile Probation Services	Alternative Dispute Resolution	County User Fee	Robert Tellman Reconstruction Phase 1	Donations	Debt Service
Cash and investments - beginning	\$ 3,169	\$ 30,090	\$ 690,789	\$ -	\$ 127,942	\$ 286,847
Receipts:						
Taxes	-	-	-	-	-	1,721,963
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	5,275
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	9,432	7,338	43,097	7,376	23,160	4,876
Total receipts	9,432	7,338	43,097	7,376	23,160	1,732,114
Disbursements:						
Personal services	6,802	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt Service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	60,000	8,811	3,601	1,807,000
Total disbursements	6,802	-	60,000	8,811	3,601	1,807,000
Excess (deficiency) of receipts over disbursements	2,630	7,338	(16,903)	(1,435)	19,559	(74,886)
Cash and investments - ending	\$ 5,799	\$ 37,428	\$ 673,886	\$ (1,435)	\$ 147,501	\$ 211,961

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Payroll Clearing	Group Health Insurance	United Way W/H	Direct Deposit W/H	Deferred Compensation W/H	Federal Income Tax W/H
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	20,454,716	1,001,482	1,880	14,712,274	377,162	1,867,893
Total receipts	<u>20,454,716</u>	<u>1,001,482</u>	<u>1,880</u>	<u>14,712,274</u>	<u>377,162</u>	<u>1,867,893</u>
Disbursements:						
Personal services	20,454,716	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt Service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	1,001,482	1,880	14,712,274	377,162	1,867,893
Total disbursements	<u>20,454,716</u>	<u>1,001,482</u>	<u>1,880</u>	<u>14,712,274</u>	<u>377,162</u>	<u>1,867,893</u>
Excess (deficiency) of receipts over 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, 2020

	FICA W/H	Local Option Tax W/H	PERF Annuity Voluntary	State Income Tax W/H	Garnishments W/H	Settlement
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 261,248
Receipts:						
Taxes	-	-	-	-	-	115,017,437
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,499,863	434,967	11,071	737,614	69,769	-
Total receipts	1,499,863	434,967	11,071	737,614	69,769	115,017,437
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt Service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,499,863	434,967	11,071	737,614	69,769	115,278,685
Total disbursements	1,499,863	434,967	11,071	737,614	69,769	115,278,685
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(261,248)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	CVET	State Welfare Excise Tax	Sewage Collections	Financial Institution Tax	Ineligible Homestead Credit	State Fines and Forfeitures
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (11,241)
Receipts:						
Taxes	-	-	40,821	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	382,385	-	-	203,346	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	53,760	-
Other receipts	-	3,239,455	-	-	-	15,932
Total receipts	<u>382,385</u>	<u>3,239,455</u>	<u>40,821</u>	<u>203,346</u>	<u>53,760</u>	<u>15,932</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt Service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	382,385	3,239,455	38,991	203,346	-	3,911
Total disbursements	<u>382,385</u>	<u>3,239,455</u>	<u>38,991</u>	<u>203,346</u>	<u>-</u>	<u>3,911</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>1,830</u>	<u>-</u>	<u>53,760</u>	<u>12,021</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,830</u>	<u>\$ -</u>	<u>\$ 53,760</u>	<u>\$ 780</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Mortgage Recording Fees - State Share
Cash and investments - beginning	\$ 5,101	\$ 1,216	\$ 235	\$ 915	\$ 1,931	\$ 703
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	10,452	-	11,378
Fines and forfeits	-	-	-	-	-	-
Other receipts	61,099	38	3,200	-	12,526	-
Total receipts	61,099	38	3,200	10,452	12,526	11,378
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt Service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	59,076	1,254	3,190	10,222	12,551	9,908
Total disbursements	59,076	1,254	3,190	10,222	12,551	9,908
Excess (deficiency) of receipts over disbursements	2,023	(1,216)	10	230	(25)	1,470
Cash and investments - ending	\$ 7,124	\$ -	\$ 245	\$ 1,145	\$ 1,906	\$ 2,173

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Sex and Violent Offender Admin - State	Child Restraint Violations Fines	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	LIT Certified Shares
Cash and investments - beginning	\$ 9	\$ 25	\$ 1,088	\$ -	\$ 166,328	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	34,252,497
Charges for services	530	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	575	1,050	454,922	940,968	-
Total receipts	530	575	1,050	454,922	940,968	34,252,497
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	536,728	-
Debt Service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	507	550	-	454,922	496,517	34,252,497
Total disbursements	507	550	-	454,922	1,033,245	34,252,497
Excess (deficiency) of receipts over disbursements	23	25	1,050	-	(92,277)	-
Cash and investments - ending	\$ 32	\$ 50	\$ 2,138	\$ -	\$ 74,051	\$ -

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	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	\$ 3,261,828	\$ -	\$ 29,832	\$ 204,975	\$ 164,498	\$ 128,754
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	6,849,104	-	-	-	28,183
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,586,244	-	521	33,952	51,081	5,769
Total receipts	<u>2,586,244</u>	<u>6,849,104</u>	<u>521</u>	<u>33,952</u>	<u>51,081</u>	<u>33,952</u>
Disbursements:						
Personal services	-	-	-	-	22,846	20,034
Supplies	-	-	-	-	-	-
Other services and charges	203,415	-	-	-	13,898	9,034
Debt Service - principal and interest	-	-	-	-	-	-
Capital outlay	993,620	-	-	-	-	-
Other disbursements	-	6,849,104	315	6,650	27	-
Total disbursements	<u>1,197,035</u>	<u>6,849,104</u>	<u>315</u>	<u>6,650</u>	<u>36,771</u>	<u>29,068</u>
Excess (deficiency) of receipts over disbursements	<u>1,389,209</u>	<u>-</u>	<u>206</u>	<u>27,302</u>	<u>14,310</u>	<u>4,884</u>
Cash and investments - ending	<u>\$ 4,651,037</u>	<u>\$ -</u>	<u>\$ 30,038</u>	<u>\$ 232,277</u>	<u>\$ 178,808</u>	<u>\$ 133,638</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	CARES Provider Relief Fund	93.069 Public Health Preparedness	Alcohol and Drug Services	Adult Probation Service	Martin Holder Maint	Comm Corrections Juvenile
Cash and investments - beginning	\$ -	\$ 27,121	\$ 12,372	\$ 44,159	\$ -	\$ 7,686
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	25,145	-	-	-	64,831
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	672,008	190	135,905	246,338	662	-
Total receipts	672,008	25,335	135,905	246,338	662	64,831
Disbursements:						
Personal services	10,528	22,439	90,644	-	-	65,989
Supplies	112,308	1,842	122	-	-	-
Other services and charges	40,677	667	34,894	284,284	-	-
Debt Service - principal and interest	-	-	-	-	-	-
Capital outlay	376,553	2,814	180	-	-	-
Other disbursements	131,942	-	-	-	662	-
Total disbursements	672,008	27,762	125,840	284,284	662	65,989
Excess (deficiency) of receipts over disbursements	-	(2,427)	10,065	(37,946)	-	(1,158)
Cash and investments - ending	\$ -	\$ 24,694	\$ 22,437	\$ 6,213	\$ -	\$ 6,528

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Equitable Share Prosecutor	Comm Correction/Project Income	16,593 ICJI WRAP Grant	JURY PAY SUPPLEMENT	PRETRIAL DIVERSION	INFORMAL ADJ/JUV PR
Cash and investments - beginning	\$ 4,557	\$ 18,433	\$ (44,841)	\$ 24,096	\$ 14,179	\$ 1,183
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	104,826	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	370,645	-	-	102,288	-
Total receipts	-	370,645	104,826	-	102,288	-
Disbursements:						
Personal services	-	411,299	69,501	-	57,260	-
Supplies	-	5,340	-	-	-	-
Other services and charges	-	18,449	1,597	-	-	-
Debt Service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,920	8,639	8,136	901	2,371	32
Total disbursements	1,920	443,727	79,234	901	59,631	32
Excess (deficiency) of receipts over disbursements	(1,920)	(73,082)	25,592	(901)	42,657	(32)
Cash and investments - ending	\$ 2,637	\$ (54,649)	\$ (19,249)	\$ 23,195	\$ 56,836	\$ 1,151

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	MARY MCQUEEN DRAIN	STRIETELMEIER-WILSON MAINTENANCE	JOSEPH ANTHONY DRAIN	EDWARD ARMUTH DRAIN	ARMUTH-SCHUDER MAINT 1
Cash and investments - beginning	\$ 2,315	\$ 2,093	\$ 31,217	\$ -	\$ 3,308
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	42	38	402	30,467	57
Total receipts	42	38	402	30,467	57
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt Service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	17,550	30,467	1,694
Total disbursements	-	-	17,550	30,467	1,694
Excess (deficiency) of receipts over disbursements	42	38	(17,148)	-	(1,637)
Cash and investments - ending	\$ 2,357	\$ 2,131	\$ 14,069	\$ -	\$ 1,671

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	BIG TOUGH DRAIN	HARDIN S LINKE (BRUSH CR)	CLIFFORD MAINT DRAIN	DENOIS CREEK DRAIN	OPOSSUM CREEK DRAIN	CHAMBERS DRAIN
Cash and investments - beginning	\$ 6,973	\$ -	\$ -	\$ 300,822	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	5,921	18,562	9,626	83,094	18,985	7,364
Total receipts	5,921	18,562	9,626	83,094	18,985	7,364
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt Service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	18,563	9,626	989	12,442	3,709
Total disbursements	-	18,563	9,626	989	12,442	3,709
Excess (deficiency) of receipts over disbursements	5,921	(1)	-	82,105	6,543	3,655
Cash and investments - ending	\$ 12,894	\$ (1)	\$ -	\$ 382,927	\$ 6,543	\$ 3,655

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	DRIFTWOOD DRAIN	CLARENCE HALL DRAIN	HENRY LOESCH DRAIN	CHARLES ROSS DRAIN	SLOAN BRANCH DRAIN	ELLEN STOBO DRAIN
Cash and investments - beginning	\$ -	\$ 15,734	\$ 12,953	\$ 2,239	\$ 1,722	\$ 3,768
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,458	8,813	5,120	40	8,843	1,456
Total receipts	1,458	8,813	5,120	40	8,843	1,456
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt Service - principal and interest	-	-	-	-	-	-
Capital outlay	-	5,750	-	-	-	-
Other disbursements	1,458	-	-	-	4,529	-
Total disbursements	1,458	5,750	-	-	4,529	-
Excess (deficiency) of receipts over disbursements	-	3,063	5,120	40	4,314	1,456
Cash and investments - ending	\$ -	\$ 18,797	\$ 18,073	\$ 2,279	\$ 6,036	\$ 5,224

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	TELLMAN MAINT DRAIN	WALESBORO MAINT DRAIN	LITTLE TOUGH MAINT	EAST CLIFFORD DRAIN - C	CLIFTY FARMS MAINT	EAST CLIFFORD DRAIN - M
Cash and investments - beginning	\$ 7,420	\$ 4,225	\$ 11,258	\$ 457	\$ 5,442	\$ 11,467
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	12,546	10,605	204	407	98	1,403
Total receipts	12,546	10,605	204	407	98	1,403
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt Service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	780	14,836	-	1,186	-	-
Total disbursements	780	14,836	-	1,186	-	-
Excess (deficiency) of receipts over disbursements	11,766	(4,231)	204	(779)	98	1,403
Cash and investments - ending	\$ 19,186	\$ (6)	\$ 11,462	\$ (322)	\$ 5,540	\$ 12,870

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	16.588 STOP VIOLENC	EDITH ROSS MEMORIAL	93.041 ADULT PROTECTIVE SERVICES	REAL PROPERTY ENDORSEMENT	TELECOMM NON-REVERT	SHERIFF NON-REVERTI
Cash and investments - beginning	\$ 3,132	\$ 9,306	\$ (87,439)	\$ (181,613)	\$ 769,797	\$ 411
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	63,050	-	251,652	-	-	-
Charges for services	-	-	-	286,786	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	169	-	-	135,805	-
Total receipts	63,050	169	251,652	286,786	135,805	-
Disbursements:						
Personal services	43,958	-	243,329	-	-	-
Supplies	150	-	314	-	-	-
Other services and charges	363	-	7,094	-	-	-
Debt Service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	18,355	-	-	17,100	-	411
Total disbursements	62,826	-	250,737	17,100	-	411
Excess (deficiency) of receipts over disbursements	224	169	915	269,686	135,805	(411)
Cash and investments - ending	\$ 3,356	\$ 9,475	\$ (86,524)	\$ 88,073	\$ 905,602	\$ -

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	EROSION AND SEDIMENT	COMMISSIONERS CERTIFICATE SALE	93,586 COURT IMPROVEMENT GRANT	Clerk of the Circuit Court	Juvenile Alternatives to Detention Initiatives	97.042 C44P-4-344B
Cash and investments - beginning	\$ 13,125	\$ 11,696	\$ 10,760	\$ 3,267,928	\$ 11,343	\$ 54,391
Receipts:						
Taxes	-	-	-	-	68,486	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	17,367
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,000	-	1,239	7,054,102	-	-
Total receipts	2,000	-	1,239	7,054,102	68,486	17,367
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	3,330	-
Other services and charges	-	-	5,000	-	39,539	-
Debt Service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	3,628	-
Other disbursements	1,815	-	-	8,826,491	-	11,686
Total disbursements	1,815	-	5,000	8,826,491	46,497	11,686
Excess (deficiency) of receipts over disbursements	185	-	(3,761)	(1,772,389)	21,989	5,681
Cash and investments - ending	\$ 13,310	\$ 11,696	\$ 6,999	\$ 1,495,539	\$ 33,332	\$ 60,072

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Cell Tower Lease Fund	Clifford Drain Reconstruction Line B	97.073 C44P-5-666B	CDA 93.268 Immunization Program Fund	State Street Annex Project	Employee Trust Account (ETA)
Cash and investments - beginning	\$ 75,193	\$ -	\$ 999	\$ (4,932)	\$ 22,888	\$ 947,604
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	72,538	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	20,066	2,697	-	1,184	-	-
Total receipts	20,066	2,697	-	73,722	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	10,806	-	-
Other services and charges	-	-	-	54,232	-	-
Debt Service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	4,448	-	-
Other disbursements	-	4,597	-	2,548	-	-
Total disbursements	-	4,597	-	72,034	-	-
Excess (deficiency) of receipts over disbursements	20,066	(1,900)	-	1,688	-	-
Cash and investments - ending	\$ 95,259	\$ (1,900)	\$ 999	\$ (3,244)	\$ 22,888	\$ 947,604

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	CFDA 16.575 VOCA Grant	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	\$ 118,574	\$ 3,878	\$ 46,090	\$ 6,955	\$ 1,907	\$ 36,159
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	121,561	11,744	139,150	-	-	70,803
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	4,975	-	-
Total receipts	<u>121,561</u>	<u>11,744</u>	<u>139,150</u>	<u>4,975</u>	<u>-</u>	<u>70,803</u>
Disbursements:						
Personal services	58,419	11,285	117,578	-	-	65,342
Supplies	554	-	-	1,801	-	-
Other services and charges	3,117	-	9,028	-	-	-
Debt Service - principal and interest	-	-	-	-	-	-
Capital outlay	188	-	-	-	-	-
Other disbursements	1,516	-	-	-	8,854	3,023
Total disbursements	<u>63,794</u>	<u>11,285</u>	<u>126,606</u>	<u>1,801</u>	<u>8,854</u>	<u>68,365</u>
Excess (deficiency) of receipts over disbursements	<u>57,767</u>	<u>459</u>	<u>12,544</u>	<u>3,174</u>	<u>(8,854)</u>	<u>2,438</u>
Cash and investments - ending	<u>\$ 176,341</u>	<u>\$ 4,337</u>	<u>\$ 58,634</u>	<u>\$ 10,129</u>	<u>\$ (6,947)</u>	<u>\$ 38,597</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	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	\$ 2,403	\$ 37	\$ -	\$ -	\$ 12,305
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	10,000	-	1,433,188	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	5,969	-
Total receipts	10,000	-	1,433,188	5,969	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	3,883	-	946,096	-	-
Debt Service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	3,865	9,561
Total disbursements	3,883	-	946,096	3,865	9,561
Excess (deficiency) of receipts over disbursements	6,117	-	487,092	2,104	(9,561)
Cash and investments - ending	\$ 8,520	\$ 37	\$ 487,092	\$ 2,104	\$ 2,744

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	97.042 EMPGP	Rental Payment	Drug Seizure/Forfeitures	SIM Opioid Grant	2007 LETPP	Bartholomew Co. PreTrial II
Cash and investments - beginning	\$ (5,798)	\$ 30,501	\$ 19,705	\$ 54,923	\$ 652	\$ 17,890
Receipts:						
Taxes	5,000	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	60,000	-	15,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	117,626	22,914	-	-	-
Total receipts	5,000	117,626	22,914	60,000	-	15,000
Disbursements:						
Personal services	-	-	-	-	-	26,216
Supplies	-	-	-	-	-	-
Other services and charges	-	21,600	-	39,203	-	1,369
Debt Service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	18,162	-	-	-
Total disbursements	-	21,600	18,162	39,203	-	27,585
Excess (deficiency) of receipts over disbursements	5,000	96,026	4,752	20,797	-	(12,585)
Cash and investments - ending	\$ (798)	\$ 126,527	\$ 24,457	\$ 75,720	\$ 652	\$ 5,305

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	97.067 Active Shooter Grant	IDHS Foundation 2017 Grant	ISETS	County Treasurer	Thrive Alliance Guardianship Program	JCC Discretionary Fund
Cash and investments - beginning	\$ (110,750)	\$ (1,962)	\$ 28,203	\$ 3,715,832	\$ -	\$ 946
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	128,557	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	978,582	2,672,461	74,820	-
Total receipts	128,557	-	978,582	2,672,461	74,820	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	515
Other services and charges	-	-	-	-	55,692	417
Debt Service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	43,107	-	987,772	3,715,832	-	-
Total disbursements	43,107	-	987,772	3,715,832	55,692	932
Excess (deficiency) of receipts over disbursements	85,450	-	(9,190)	(1,043,371)	19,128	(932)
Cash and investments - ending	\$ (25,300)	\$ (1,962)	\$ 19,013	\$ 2,672,461	\$ 19,128	\$ 14

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	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	\$ (60,743)	\$ 742,539	\$ 587,561	\$ -	\$ -	\$ 1,063
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	180,761	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,038,023	769,494	224	26,784	-
Total receipts	180,761	1,038,023	769,494	224	26,784	-
Disbursements:						
Personal services	95,619	-	-	-	-	-
Supplies	4,079	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt Service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	53,151	1,099,943	-	66	28,334	-
Total disbursements	152,849	1,099,943	-	66	28,334	-
Excess (deficiency) of receipts over disbursements	27,912	(61,920)	769,494	158	(1,550)	-
Cash and investments - ending	\$ (32,831)	\$ 680,619	\$ 1,357,055	\$ 158	\$ (1,550)	\$ 1,063

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	97.042 EMC-2017-EP-00002-S01	City/Town Ordinance Violations Fines	Family Recovery Court Grant 19/20	LIT/Public Safety Fund	Co Law Enf Cont Ed Sheriff	Drug Court Fees
Cash and investments - beginning	\$ 70	\$ 613	\$ 115,643	\$ -	\$ (7,240)	\$ 151
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	96,778	1,842,274	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	8,270	-	-	-	12,543
Total receipts	-	8,270	96,778	1,842,274	-	12,543
Disbursements:						
Personal services	-	-	65,148	-	-	-
Supplies	-	-	9,722	-	-	6,348
Other services and charges	-	-	15,471	-	-	-
Debt Service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	8,488	-	1,842,274	6,162	-
Total disbursements	-	8,488	90,341	1,842,274	6,162	6,348
Excess (deficiency) of receipts over disbursements	-	(218)	6,437	-	(6,162)	6,195
Cash and investments - ending	\$ 70	\$ 395	\$ 122,080	\$ -	\$ (13,402)	\$ 6,346

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	MVH Restricted	D.C. Elliott (R)	16,585 Adult Drug Treatment Court/BJA Grant	Drug Treatment Court Grant	Court Interpreter Grant	Public Defender Circuit Court
Cash and investments - beginning	\$ 373,368	\$ -	\$ (46,382)	\$ 6,732	\$ (517)	\$ 2,540
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,769,138	-	-	10,000	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	82,627	26,587	-	-	-	4,238
Total receipts	1,851,765	26,587	-	10,000	-	4,238
Disbursements:						
Personal services	-	-	90,670	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	20,965	8,560	1,106	1,622
Debt Service - principal and interest	-	-	-	-	-	-
Capital outlay	1,235,447	-	-	-	-	-
Other disbursements	421,358	26,593	-	-	-	-
Total disbursements	1,656,805	26,593	111,635	8,560	1,106	1,622
Excess (deficiency) of receipts over disbursements	194,960	(6)	(111,635)	1,440	(1,106)	2,616
Cash and investments - ending	\$ 568,328	\$ (6)	\$ (158,017)	\$ 8,172	\$ (1,623)	\$ 5,156

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Public Defender Superior Court I	Public Defender Superior Court II	D.C. Elliott (M)	Cross Creek	Cummins Park Facility Program	Heavy Equipment Tax/State Welfare
Cash and investments - beginning	\$ 8,613	\$ 82,998	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	22,757	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	347	30,497	1,647	98,579	-	146,696
Total receipts	347	30,497	1,647	98,579	22,757	146,696
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	46,179	-	-	-	-
Debt Service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	98,579	13,054	146,487
Total disbursements	-	46,179	-	98,579	13,054	146,487
Excess (deficiency) of receipts over disbursements	347	(15,682)	1,647	-	9,703	209
Cash and investments - ending	\$ 8,960	\$ 67,316	\$ 1,647	\$ -	\$ 9,703	\$ 209

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Inheritance Tax	Cares Grant - Election	COVID Testing Site Grant	Cares Virus Relief Fund Reimbursement	AEI Sports Grant	Community Development Block Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	20,790
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	335	31,842	200,000	503	1,500	-
Total receipts	335	31,842	200,000	503	1,500	20,790
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	5,910	332	-	-	-
Other services and charges	-	25,842	122,662	-	393	20,790
Debt Service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	31,752	122,994	-	393	20,790
Excess (deficiency) of receipts over disbursements	335	90	77,006	503	1,107	-
Cash and investments - ending	\$ 335	\$ 90	\$ 77,006	\$ 503	\$ 1,107	\$ -

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	CEDIT Homestead Credit	Bartholomew County Juvenile Court	Highway Bond 2019	ONB Local Income Tax Revenue Bond Series 2019	Totals
Cash and investments - beginning	\$ 18,149	\$ -	\$ 5,937,412	\$ 24,549	\$ 48,795,213
Receipts:					
Taxes	-	-	-	-	136,194,721
Licenses and permits	-	-	-	-	377,393
Intergovernmental receipts	-	8,877	-	-	65,075,868
Charges for services	-	-	-	-	3,171,276
Fines and forfeits	-	-	-	-	232,780
Other receipts	-	-	21,974	893,580	77,884,030
Total receipts	-	8,877	21,974	893,580	282,936,068
Disbursements:					
Personal services	-	-	-	-	50,773,797
Supplies	-	-	-	-	2,591,736
Other services and charges	-	-	-	-	10,729,075
Debt Service - principal and interest	-	-	-	478,380	478,380
Capital outlay	-	-	3,385,669	172,698	8,936,344
Other disbursements	-	-	172,698	400	205,305,004
Total disbursements	-	-	3,558,367	651,478	278,814,336
Excess (deficiency) of receipts over disbursements	-	8,877	(3,536,393)	242,102	4,121,732
Cash and investments - ending	\$ 18,149	\$ 8,877	\$ 2,401,019	\$ 266,651	\$ 52,916,945

BARTHOLOMEW COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2020

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Bartholomew County Building Corporation Motorola Solutions, Inc.	Jail addition and renovation Radio Consoles	\$ 1,809,500 <u>67,664</u>	12/1/2016 12/1/2016	1/15/2027 12/1/2021
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	\$ 5,440,000	\$ 481,619
Total governmental activities		<u>5,440,000</u>	<u>481,619</u>
Totals		<u>\$ 5,440,000</u>	<u>\$ 481,619</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/>.