

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

FINANCIAL STATEMENT AUDIT REPORT

OF

BARTHOLOMEW COUNTY, INDIANA

January 1, 2021 to December 31, 2021



FILED
08/18/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Pia O'Connor	01-01-21 to 12-31-22
County Treasurer	Barbara Hackman	01-01-21 to 12-31-22
Clerk of the Circuit Court	Jay Phelps Julie Robertson (interim) Shari Lentz	01-01-21 to 04-15-21 04-16-21 to 04-23-21 04-24-21 to 12-31-22
County Sheriff	Matthew A. Myers	01-01-21 to 12-31-22
County Recorder	Tami Hines	01-01-21 to 12-31-22
President of the Board of County Commissioners	Larry Kleinhenz Carl Lienhoop	01-01-21 to 12-31-21 01-01-22 to 12-31-22
President of the County Council	R. Scott Bonnell Greg Duke	01-01-21 to 12-31-21 01-01-22 to 12-31-22



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF BARTHOLOMEW COUNTY, INDIANA

Report on the Audit of the Financial Statements

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Bartholomew County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2021, and the related notes to the financial statement as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of December 31, 2021, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of December 31, 2021, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Management's Responsibilities for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.


Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 28, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


Beth Kelley, CPA, CFE
Deputy State Examiner

July 28, 2022

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED SUPPLEMENTARY
INFORMATION; AND OTHER INFORMATION

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

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

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

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

BARTHOLOMEW COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
Sheriff's Inmate Trust	\$ 39,432	\$ 632,765	\$ 625,113	\$ 47,084
Jail Commissary	260,334	287,913	142,104	406,143
General	18,778,144	32,744,897	29,812,715	21,710,326
Accident Report	33,838	9,916	2,033	41,721
City and Town Court Costs	6,629	18,637	25,266	-
Clerk's Records Perpetuation	130,214	49,613	52,565	127,262
Community Corrections	(54,649)	575,380	488,471	32,260
Community Transition Program	-	78,525	92,050	(13,525)
Sales Disclosure - County Share	127,421	18,688	30,570	115,539
Covered Bridge	5,550	1,850	-	7,400
Cumulative Bridge	2,702,117	1,914,665	1,129,203	3,487,579
Drug Free Community	43,819	36,426	20,875	59,370
Emergency Planning/Right To Know	53,633	7,947	1,618	59,962
Firearms Training	38,824	14,710	15,144	38,390
General Drain Improvement	254,743	392,574	422,359	224,958
Health	400,223	1,675,359	1,818,344	257,238
Identification Security Protection	181,665	16,336	3,350	194,651
Local Health Maintenance	126,874	49,420	52,006	124,288
Local Road and Street	1,078,376	1,124,714	1,350,154	852,936
Medical Care for Inmates	1,713	8,300	-	10,013
Misdemeanant	520,347	-	-	520,347
Park Nonreverting Capital	7,079	-	-	7,079
Park Nonreverting Operating	140,962	64,834	5,375	200,421
Plat Book	2,576	31	489	2,118
Rainy Day	4,512,894	1,479,388	-	5,992,282
Recorder's Records Perpetuation	579,096	277,998	100,551	756,543
COUNTY RIVERBOAT REVENUE	467,145	-	-	467,145
Sex and Violent Offender Administration	18,853	5,676	467	24,062
Storm Water Management Operating	-	63,856	63,856	-
Additional Excise Tax Judgments	4,375	-	-	4,375
Supplemental Public Defender Services	1,714	-	-	1,714
Surplus Tax	60,907	78,736	39,561	100,082
Surveyor's Corner Perpetuation	166,481	81,660	7,871	240,270
Tax Sale Fees	66,535	12,221	-	78,756
Tax Sale Redemption	(7,940)	30,500	170,029	(147,469)
Tax Sale Surplus	602,355	624,720	397,835	829,240
Local Health Department Trust Account	172,537	35,356	42,192	165,701
Vehicle Inspection	9,278	1,946	-	11,224
Guardian Ad Litem	(500)	65,501	65,501	(500)
Election and Registration	437,821	2,943	97,161	343,603
County Elected Officials Training	56,767	16,511	5,641	67,637
County Offender Transportation Fund	7,601	1,438	-	9,039
Statewide 911	(1,160,263)	3,149,045	2,163,128	(174,346)
LIT-Correctional Facility	755,005	5,799,133	4,900,346	1,653,792
Adult Probation Administrative	108,870	76,891	50,071	135,690
Juvenile Probation Administrative	278	2,960	-	3,238
Supplemental Juvenile Probation Services	5,799	3,402	6,786	2,415
Alternative Dispute Resolution	37,428	8,221	450	45,199
County User Fee	673,886	452,536	276,755	849,667
Robert Tellman Reconstruction Phase 1	(1,435)	59,870	58,435	-
Donations	147,501	22,525	32,551	137,475
Debt Service	211,961	2,556,417	1,805,000	963,378
Payroll Clearing	-	20,177,163	20,177,163	-
United Way W/H	-	1,750	1,750	-
Direct Deposit W/H	-	14,483,488	14,483,488	-
Deferred Compensation W/H	-	423,710	423,710	-
Federal Income Tax W/H	-	1,943,744	1,943,744	-
FICA W/H	-	1,552,432	1,552,432	-
Local Option Tax W/H	-	339,622	339,622	-
PERF Annuity Voluntary	-	6,889	6,889	-
State Income Tax W/H	-	636,296	636,296	-
Garnishments W/H	-	65,599	65,599	-
Settlement	-	130,460,213	130,460,213	-
CVET	-	391,308	377,850	13,458
State Welfare Excise Tax	-	3,353,111	3,353,940	(829)
Sewage Collections	1,830	34,834	36,664	-
Financial Institution Tax	-	251,205	251,205	-
State Fines and Forfeitures	780	12,835	3,121	10,494
Infraction Judgements	7,124	75,277	58,060	24,341
Special Death Benefit	245	4,100	3,280	1,065
Sales Disclosure - State Share	1,145	18,688	15,670	4,163
Coroners Training & Con't Education	1,906	13,921	13,232	2,595
Mortgage Recording Fees - State Share	2,173	12,738	12,865	2,046
Sex and Violent Offender Admin - State	32	631	649	14
Child Restraint Violations Fines	50	850	675	225
Education Plate Fees Agency	2,138	1,088	-	3,226
Riverboat Revenue Sharing	-	454,385	282,918	171,467
LIT Certified Shares	-	37,175,175	37,175,175	-
LIT Economic Development (County)	4,651,037	2,735,454	2,362,912	5,023,579
LIT Economic Development	-	7,035,594	7,035,594	-
93.563 Prosecutor PCA	30,038	102,933	25,277	107,694
93.563 Title IV-D Incentive	232,277	28,254	7,315	253,216

BARTHOLOMEW COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
93.563 Prosecutor IV-D Incentive-Post Oct '99	178,808	34,435	31,453	181,790
93.563 Clerk IV-D Incentive-Post Oct '99	133,638	28,254	31,807	130,085
CARES Provider Relief Fund	-	5,348	94,832	(89,484)
93.069 Public Health Preparedness	24,694	28,843	28,730	24,807
Alcohol and Drug Services	22,437	132,194	161,303	(6,672)
Adult Probation Service	6,213	459,590	417,247	48,556
Martin Holder Maint	-	2,792	2,792	-
Comm Corrections Juvenile	6,528	66,835	60,940	12,423
Equitable Share Prosecutor	2,637	-	-	2,637
16.593 ICJI WRAP Grant	(19,249)	70,814	70,483	(18,918)
Jury Pay Supplement	23,195	43	-	23,238
Pretrial Diversion	56,836	-	64,429	(7,593)
Informal Adj/Juv PR	1,151	5,000	3,873	2,278
Mary McQueen Drain	2,357	10	-	2,367
Strietelmeier-Wilson Maintenance	2,131	9	-	2,140
Joseph Anthony Drain	14,069	51	2,340	11,780
Edward Armuth Drain	-	4,352	4,352	-
Armuth-Schuder Maint 1	1,671	7	-	1,678
Big Tough Drain	12,894	5,994	5,496	13,392
Hardin S Linke (Brush CR)	(1)	8,003	8,003	(1)
Clifford Maint Drain	-	2,466	2,466	-
Denois Creek Drain	382,927	80,166	9,786	453,307
Opossum Creek Drain	6,543	18,804	3,677	21,670
Chambers Drain	3,655	7,695	4,608	6,742
Driftwood Drain	-	1,461	1,461	-
Clarence Hall Drain	18,797	8,730	940	26,587
Henry Loesch Drain	18,073	4,913	6,576	16,410
Charles Ross Drain	2,279	4	1,914	369
Sloan Branch Drain	6,036	12,521	18,557	-
Ellen Stobo Drain	5,224	1,388	612	6,000
Tellman Maint Drain	19,186	3,941	-	23,127
Walesboro Maint Drain	(6)	5,185	5,179	-
Little Tough Maint	11,462	37	9,843	1,656
East Clifford Drain	(322)	920	598	-
Clify Farms Main	5,540	23	-	5,563
East Clifford Drain	12,870	651	-	13,521
16.588 Stop Violence	3,356	64,435	56,384	11,407
Edith Ross Memorial	9,475	38	-	9,513
93.041 Adult Protective Services	(86,524)	255,452	264,073	(95,145)
Real Property Endorsement	88,073	40,495	21,613	106,955
Telecomm Non-Revert	905,602	106,287	25,000	986,889
Erosion and Sediment	13,310	-	-	13,310
Commissioners Certificate Sale	11,696	-	-	11,696
93.586 Court Improvement Grant	6,999	2,656	2,656	6,999
Clerk of the Circuit Court	1,495,539	6,660,478	6,455,730	1,700,287
Juvenile Alternatives to Detention Initiatives	33,332	67,561	67,417	33,476
97.042 C44P-4-344B	60,072	-	-	60,072
Cell Tower Lease Fund	95,259	38,202	-	133,461
Clifford Drain Reconstruction Line B	(1,900)	3,491	1,591	-
97.073 C44P-5-666B	999	-	-	999
CDFA 93.268 Immunization Program Fund	(3,244)	72,755	70,878	(1,367)
State Street Annex Project	22,888	-	-	22,888
Employee Trust Account (ETA)	947,604	-	-	947,604
CFDA 16.575 VOCA Grant	176,341	75,749	46,304	205,786
CFDA 20.616 OPO Grant	4,337	14,199	14,665	3,871
Pre-Trial Release Grant	58,634	139,150	173,798	23,986
Veterans Court Collections	10,129	5,560	2,221	13,468
97.047 EMC-2014-PC-0007	(6,947)	-	-	(6,947)
Veterans Court Fund	38,597	32,839	70,376	1,060
Veterans Treatment Court Grant	8,520	42,839	48,151	3,208
16.523 Incentives and Sanctions	37	-	-	37
Grant#15-GCF-LPA-02	487,092	924,440	1,315,333	96,199
Sidney Branch Regulated Drain	2,104	12,423	3,029	11,498
20.703 HM-HMP-0548-16-01-00	2,744	-	-	2,744
97.042 EMPGP	(798)	-	-	(798)
Rental Payment	126,527	101,360	46,845	181,042
Drug Seizure/Forfeitures	24,457	218,069	10,718	231,808
SIM Opioid Grant	75,720	60,000	64,602	71,118
2007 LETPP	652	-	-	652
Bartholomew Co. PreTrial II	5,305	13,576	1,341	17,540
IDHS Foundation 2017 Grant	(1,962)	-	-	(1,962)
SETS	19,013	1,041,707	1,035,409	25,311
County Treasurer	2,672,461	2,003,113	2,671,461	2,004,113
Thrive Alliance Guardianship Program	19,128	75,000	78,126	16,002
JCC Discretionary Fund	14	-	14	-
ICJI Realm	(32,831)	115,996	118,461	(35,296)
VIP Commission	680,619	1,156,175	1,288,641	548,153
LIT Public Safety/Co Share Fund	1,357,055	599,911	958,119	998,847
William Steinker Drain Maintenance	158	225	-	383
William Steinker Drain Construction	(1,550)	3,910	2,360	-
Barth Co. LHD Partners Project	1,063	-	-	1,063
97.042 EMC-2017-EP-00002-S01	70	-	-	70
City/Town Ordinance Violations Fines	395	8,565	8,960	-

BARTHOLOMEW COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
Family Recovery Court Grant 19/20	122,080	7,000	88,750	40,330
LIT/Public Safety Fund	-	1,449,783	1,449,783	-
Co Law Enf Cont. Ed Sheriff	(13,402)	17,239	3,130	707
Drug Court Fees	6,346	15,183	3,680	17,849
MVH Restricted	568,328	2,422,625	2,193,552	797,401
D.C. Elliott (R)	(6)	43,465	43,459	-
16.585 Adult Drug Treatment Court/BJA Grant	(158,017)	316,256	167,351	(9,112)
Drug Treatment Court Grant	8,172	10,000	12,985	5,187
Court Interpreter Grant	(1,623)	280	2,920	(4,263)
Public Defender Circuit Court	5,156	-	4,790	366
Public Defender Superior Court I	8,960	-	-	8,960
Public Defender Superior Court II	67,316	42,491	47,103	62,704
D.C. Elliott (M)	1,647	1,833	-	3,480
Cross Creek	-	201,830	201,830	-
Cummins Park Facility Program	9,703	-	7,619	2,084
Heavy Equipment Tax/State Welfare	209	-	-	209
Inheritance Tax	335	-	-	335
Cares Grant - Election	90	-	-	90
COVID Testing Site Grant	77,006	356,264	202,534	230,736
Cares Virus Relief Fund Reimbursement	503	-	-	503
AEI Sports Grant	1,107	-	1,107	-
Community Development Block Grant	-	13,860	13,860	-
CEDIT Homestead Credit	18,149	-	-	18,149
Bartholomew County Juvenile Court	8,877	-	5,048	3,829
Highway Bond 2019	2,401,019	96	2,401,115	-
Highway 2019 Bond Interest	266,651	479,279	482,969	262,961
Reassessment	615,880	209,375	424,294	400,961
Covid - Justice	-	-	60,585	(60,585)
Covid Grant - Clerk's Office	-	21,223	21,223	-
INNVAC Grant	-	64,475	82,543	(18,068)
Ineligible Homestead Credit	53,760	22,209	2,081	73,888
Innkeeper's Tax Collection	74,051	1,465,588	1,163,935	375,704
Jail Inmate Medical Care	50	-	-	50
97.042 C44P-3-340B	2,952	-	-	2,952
Community Corrections Adult	47,415	1,530,117	1,543,932	33,600
97.067 2015 SHSP Grant	(25,300)	-	-	(25,300)
American Rescue Plan	-	9,347,791	3,085,065	6,262,726
BC Greater Northern TIF	-	4,707	-	4,707
Nami Indiana Inc.	-	950	-	950
Cross Creek (M)	-	257	257	-
Payroll Withholding - Insurance	-	862,327	862,327	-
Supplemental Insurance Withholding	-	632,493	632,493	-
Interstate Compact State Share	-	177	177	-
Emergency Court Interpreter Grant	-	-	1,039	(1,039)
Save Grant	-	-	464	(464)
Juvenile Title II Funding	-	-	4,550	(4,550)
Highway Fund	715,052	2,786,393	2,563,654	937,791
Totals	<u>\$ 52,919,947</u>	<u>\$ 313,709,938</u>	<u>\$ 301,242,076</u>	<u>\$ 65,387,809</u>

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

BARTHOLOMEW COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

BARTHOLOMEW COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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. 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, 2021, or disbursements exceeding receipts due to the underestimation of current requirements. These deficits are to be repaid from future receipts or transfers.

BARTHOLOMEW COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. Restatements

For the year ended December 31, 2021, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2020	Prior Period Adjustment	Balance as of January 1, 2021
Jail Inmate Medical Care	\$ -	\$ 50	\$ 50
97.042 C44P-3-340B	-	2,952	2,952

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 2021 totaled \$1,805,000.

Note 10. Subsequent Events

The County received notification of funding from the American Rescue Plan Act of 2021 (ARPA). The total amount allotted to the County was \$16,273,089. The County received half of the distribution of the ARPA funding in the amount of \$8,136,545 on May 21, 2021. The balance of the allotment was received on June 28, 2022. The funds are held in a separate fund. A plan on how the County will use the ARPA funds will be prepared and approved by the Board of County Commissioners.

Note 11. 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.

REQUIRED SUPPLEMENTARY INFORMATION

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Sheriff's Inmate Trust	Jail Commissary	General	Accident Report	City and Town Court Costs	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 39,432	\$ 260,334	\$ 18,778,144	\$ 33,838	\$ 6,629	\$ 130,214
Receipts:						
Taxes	-	-	28,771,436	-	-	-
Licenses and permits	-	-	139,758	-	-	-
Intergovernmental receipts	-	-	559,200	-	-	-
Charges for services	-	-	2,253,413	-	-	-
Fines and forfeits	-	-	10,317	-	18,637	49,613
Other receipts	632,765	287,913	1,010,773	9,916	-	-
Total receipts	632,765	287,913	32,744,897	9,916	18,637	49,613
Disbursements:						
Personal services	-	-	19,048,084	-	-	52,565
Supplies	-	-	643,030	-	-	-
Other services and charges	-	-	9,282,103	-	25,266	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	839,498	-	-	-
Other disbursements	625,113	142,104	-	2,033	-	-
Total disbursements	625,113	142,104	29,812,715	2,033	25,266	52,565
Excess (deficiency) of receipts over disbursements	7,652	145,809	2,932,182	7,883	(6,629)	(2,952)
Cash and investments - ending	\$ 47,084	\$ 406,143	\$ 21,710,326	\$ 41,721	\$ -	\$ 127,262

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Community Corrections	Community Transition Program	Sales Disclosure - County Share	Covered Bridge	Cumulative Bridge	Drug Free Community
Cash and investments - beginning	\$ (54,649)	\$ -	\$ 127,421	\$ 5,550	\$ 2,702,117	\$ 43,819
Receipts:						
Taxes	-	-	-	-	1,782,961	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	9,950	-	-	-	6,955	-
Charges for services	-	-	18,688	-	72,791	-
Fines and forfeits	278,399	-	-	-	-	36,426
Other receipts	287,031	78,525	-	1,850	51,958	-
Total receipts	575,380	78,525	18,688	1,850	1,914,665	36,426
Disbursements:						
Personal services	305,841	-	-	-	191,584	-
Supplies	13,375	-	-	-	231,254	-
Other services and charges	23,389	-	30,570	-	507,273	20,875
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	199,092	-
Other disbursements	145,866	92,050	-	-	-	-
Total disbursements	488,471	92,050	30,570	-	1,129,203	20,875
Excess (deficiency) of receipts over disbursements	86,909	(13,525)	(11,882)	1,850	785,462	15,551
Cash and investments - ending	\$ 32,260	\$ (13,525)	\$ 115,539	\$ 7,400	\$ 3,487,579	\$ 59,370

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Emergency Planning/Right To Know	Firearms Training	General Drain Improvement	Health	Identification Security Protection	Local Health Maintenance
Cash and investments - beginning	\$ 53,633	\$ 38,824	\$ 254,743	\$ 400,223	\$ 181,665	\$ 126,874
Receipts:						
Taxes	-	-	392,574	1,233,322	-	-
Licenses and permits	-	14,710	-	216,546	-	-
Intergovernmental receipts	-	-	-	4,165	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	7,947	-	-	221,326	16,336	49,420
Total receipts	7,947	14,710	392,574	1,675,359	16,336	49,420
Disbursements:						
Personal services	-	-	-	1,439,441	-	40,563
Supplies	-	-	-	94,185	-	7,820
Other services and charges	1,618	-	-	72,970	3,350	2,692
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	931
Other disbursements	-	15,144	422,359	211,748	-	-
Total disbursements	1,618	15,144	422,359	1,818,344	3,350	52,006
Excess (deficiency) of receipts over disbursements	6,329	(434)	(29,785)	(142,985)	12,986	(2,586)
Cash and investments - ending	\$ 59,962	\$ 38,390	\$ 224,958	\$ 257,238	\$ 194,651	\$ 124,288

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Local Road and Street	Medical Care for Inmates	Misdemeanant	Park Nonreverting Capital	Park Nonreverting Operating	Plat Book
Cash and investments - beginning	\$ 1,078,376	\$ 1,713	\$ 520,347	\$ 7,079	\$ 140,962	\$ 2,576
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	936,407	-	-	-	-	-
Charges for services	-	-	-	-	-	31
Fines and forfeits	-	-	-	-	-	-
Other receipts	188,307	8,300	-	-	64,834	-
Total receipts	1,124,714	8,300	-	-	64,834	31
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	134,668	-	-	-	-	-
Other services and charges	4,968	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	1,027,291	-	-	-	-	-
Other disbursements	183,227	-	-	-	5,375	489
Total disbursements	1,350,154	-	-	-	5,375	489
Excess (deficiency) of receipts over disbursements	(225,440)	8,300	-	-	59,459	(458)
Cash and investments - ending	\$ 852,936	\$ 10,013	\$ 520,347	\$ 7,079	\$ 200,421	\$ 2,118

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Rainy Day	Recorder's Records Perpetuation	COUNTY RIVERBOAT REVENUE	Sex and Violent Offender Administration	Storm Water Management Operating	Additional Excise Tax Judgments
Cash and investments - beginning	\$ 4,512,894	\$ 579,096	\$ 467,145	\$ 18,853	\$ -	\$ 4,375
Receipts:						
Taxes	-	-	-	-	63,856	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	5,676	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,479,388	277,998	-	-	-	-
Total receipts	1,479,388	277,998	-	5,676	63,856	-
Disbursements:						
Personal services	-	19,065	-	-	-	-
Supplies	-	4,255	-	-	-	-
Other services and charges	-	73,319	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	3,912	-	467	63,856	-
Total disbursements	-	100,551	-	467	63,856	-
Excess (deficiency) of receipts over disbursements	1,479,388	177,447	-	5,209	-	-
Cash and investments - ending	\$ 5,992,282	\$ 756,543	\$ 467,145	\$ 24,062	\$ -	\$ 4,375

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 1,714	\$ 60,907	\$ 166,481	\$ 66,535	\$ (7,940)	\$ 602,355
Receipts:						
Taxes	-	78,736	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	81,660	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	12,221	30,500	624,720
Total receipts	-	78,736	81,660	12,221	30,500	624,720
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	2,467	-	-	-
Other services and charges	-	-	634	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	4,770	-	-	-
Other disbursements	-	39,561	-	-	170,029	397,835
Total disbursements	-	39,561	7,871	-	170,029	397,835
Excess (deficiency) of receipts over disbursements	-	39,175	73,789	12,221	(139,529)	226,885
Cash and investments - ending	\$ 1,714	\$ 100,082	\$ 240,270	\$ 78,756	\$ (147,469)	\$ 829,240

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Local Health Department Trust Account	Vehicle Inspection	Guardian Ad Litem	Election and Registration	County Elected Officials Training	County Offender Transportation Fund
Cash and investments - beginning	\$ 172,537	\$ 9,278	\$ (500)	\$ 437,821	\$ 56,767	\$ 7,601
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	65,501	1,091	-	-
Charges for services	-	1,946	-	-	16,511	1,438
Fines and forfeits	-	-	-	-	-	-
Other receipts	35,356	-	-	1,852	-	-
Total receipts	35,356	1,946	65,501	2,943	16,511	1,438
Disbursements:						
Personal services	-	-	-	66,974	-	-
Supplies	20,001	-	-	7,620	-	-
Other services and charges	18,671	-	-	22,567	5,641	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	3,520	-	-	-	-	-
Other disbursements	-	-	65,501	-	-	-
Total disbursements	42,192	-	65,501	97,161	5,641	-
Excess (deficiency) of receipts over disbursements	(6,836)	1,946	-	(94,218)	10,870	1,438
Cash and investments - ending	\$ 165,701	\$ 11,224	\$ (500)	\$ 343,603	\$ 67,637	\$ 9,039

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Statewide 911	LIT-Correctional Facility	Adult Probation Administrative	Juvenile Probation Administrative	Supplemental Juvenile Probation Services	Alternative Dispute Resolution
Cash and investments - beginning	\$ (1,160,263)	\$ 755,005	\$ 108,870	\$ 278	\$ 5,799	\$ 37,428
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,557,942	-	-	-	-	-
Charges for services	-	-	(30,584)	2,960	3,373	8,060
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,591,103	5,799,133	107,475	-	29	161
Total receipts	3,149,045	5,799,133	76,891	2,960	3,402	8,221
Disbursements:						
Personal services	2,003,601	3,534,951	(58,912)	-	6,786	-
Supplies	669	521,641	2,167	-	-	-
Other services and charges	132,674	836,997	6,273	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	26,173	6,757	-	-	-	-
Other disbursements	11	-	100,543	-	-	450
Total disbursements	2,163,128	4,900,346	50,071	-	6,786	450
Excess (deficiency) of receipts over disbursements	985,917	898,787	26,820	2,960	(3,384)	7,771
Cash and investments - ending	\$ (174,346)	\$ 1,653,792	\$ 135,690	\$ 3,238	\$ 2,415	\$ 45,199

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	County User Fee	Robert Tellman Reconstruction Phase 1	Donations	Debt Service	Payroll Clearing	United Way W/H
Cash and investments - beginning	\$ 673,886	\$ (1,435)	\$ 147,501	\$ 211,961	\$ -	\$ -
Receipts:						
Taxes	-	-	-	2,548,526	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	5,862	-	-
Charges for services	452,536	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	59,870	22,525	2,029	20,177,163	1,750
Total receipts	452,536	59,870	22,525	2,556,417	20,177,163	1,750
Disbursements:						
Personal services	-	-	-	-	20,177,163	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	1,805,000	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	276,755	58,435	32,551	-	-	1,750
Total disbursements	276,755	58,435	32,551	1,805,000	20,177,163	1,750
Excess (deficiency) of receipts over disbursements	175,781	1,435	(10,026)	751,417	-	-
Cash and investments - ending	\$ 849,667	\$ -	\$ 137,475	\$ 963,378	\$ -	\$ -

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	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	14,483,488	423,710	1,943,744	1,552,432	339,622	6,889
Total receipts	14,483,488	423,710	1,943,744	1,552,432	339,622	6,889
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	14,483,488	423,710	1,943,744	1,552,432	339,622	6,889
Total disbursements	14,483,488	423,710	1,943,744	1,552,432	339,622	6,889
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	State Income Tax W/H	Garnishments W/H	Settlement	CVET	State Welfare Excise Tax	Sewage Collections
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,830
Receipts:						
Taxes	-	-	130,446,825	-	-	34,834
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	636,296	65,599	13,388	391,308	3,353,111	-
Total receipts	636,296	65,599	130,460,213	391,308	3,353,111	34,834
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	636,296	65,599	130,460,213	377,850	3,353,940	36,664
Total disbursements	636,296	65,599	130,460,213	377,850	3,353,940	36,664
Excess (deficiency) of receipts over disbursements	-	-	-	13,458	(829)	(1,830)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 13,458	\$ (829)	\$ -

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Financial Institution Tax	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education
Cash and investments - beginning	\$ -	\$ 780	\$ 7,124	\$ 245	\$ 1,145	\$ 1,906
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	12,835	75,277	4,100	18,688	13,921
Fines and forfeits	-	-	-	-	-	-
Other receipts	251,205	-	-	-	-	-
Total receipts	251,205	12,835	75,277	4,100	18,688	13,921
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	251,205	3,121	58,060	3,280	15,670	13,232
Total disbursements	251,205	3,121	58,060	3,280	15,670	13,232
Excess (deficiency) of receipts over disbursements	-	9,714	17,217	820	3,018	689
Cash and investments - ending	\$ -	\$ 10,494	\$ 24,341	\$ 1,065	\$ 4,163	\$ 2,595

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State	Child Restraint Violations Fines	Education Plate Fees Agency	Riverboat Revenue Sharing	LIT Certified Shares
Cash and investments - beginning	\$ 2,173	\$ 32	\$ 50	\$ 2,138	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	37,175,175
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	12,738	631	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	850	1,088	454,385	-
Total receipts	12,738	631	850	1,088	454,385	37,175,175
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	12,865	649	675	-	282,918	37,175,175
Total disbursements	12,865	649	675	-	282,918	37,175,175
Excess (deficiency) of receipts over disbursements	(127)	(18)	175	1,088	171,467	-
Cash and investments - ending	\$ 2,046	\$ 14	\$ 225	\$ 3,226	\$ 171,467	\$ -

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	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	\$ 4,651,037	\$ -	\$ 30,038	\$ 232,277	\$ 178,808	\$ 133,638
Receipts:						
Taxes	-	7,035,594	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	22,889	34,435	22,889
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,735,454	-	102,933	5,365	-	5,365
Total receipts	<u>2,735,454</u>	<u>7,035,594</u>	<u>102,933</u>	<u>28,254</u>	<u>34,435</u>	<u>28,254</u>
Disbursements:						
Personal services	-	-	-	-	22,477	23,557
Supplies	-	-	-	-	214	-
Other services and charges	15,000	-	-	-	689	8,250
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	2,347,912	-	-	-	-	-
Other disbursements	-	7,035,594	25,277	7,315	8,073	-
Total disbursements	<u>2,362,912</u>	<u>7,035,594</u>	<u>25,277</u>	<u>7,315</u>	<u>31,453</u>	<u>31,807</u>
Excess (deficiency) of receipts over disbursements	<u>372,542</u>	<u>-</u>	<u>77,656</u>	<u>20,939</u>	<u>2,982</u>	<u>(3,553)</u>
Cash and investments - ending	\$ <u>5,023,579</u>	\$ <u>-</u>	\$ <u>107,694</u>	\$ <u>253,216</u>	\$ <u>181,790</u>	\$ <u>130,085</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	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	\$ -	\$ 24,694	\$ 22,437	\$ 6,213	\$ -	\$ 6,528
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	5,348	28,843	-	-	-	65,449
Charges for services	-	-	-	56,820	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	132,194	402,770	2,792	1,386
Total receipts	5,348	28,843	132,194	459,590	2,792	66,835
Disbursements:						
Personal services	6,993	18,602	103,171	-	-	60,940
Supplies	-	2,452	620	-	-	-
Other services and charges	1,550	20	26,129	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	1,941	-	-	-	-
Other disbursements	86,289	5,715	31,383	417,247	2,792	-
Total disbursements	94,832	28,730	161,303	417,247	2,792	60,940
Excess (deficiency) of receipts over disbursements	(89,484)	113	(29,109)	42,343	-	5,895
Cash and investments - ending	\$ (89,484)	\$ 24,807	\$ (6,672)	\$ 48,556	\$ -	\$ 12,423

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Equitable Share Prosecutor	16,593 ICJI WRAP Grant	Jury Pay Supplement	Pretrial Diversion	Informal Adj/Juv PR	Mary McQueen Drain
Cash and investments - beginning	\$ 2,637	\$ (19,249)	\$ 23,195	\$ 56,836	\$ 1,151	\$ 2,357
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	70,814	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	43	-	5,000	10
Total receipts	-	70,814	43	-	5,000	10
Disbursements:						
Personal services	-	67,284	-	64,429	-	-
Supplies	-	3,199	-	-	-	-
Other services and charges	-	-	-	-	3,873	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	70,483	-	64,429	3,873	-
Excess (deficiency) of receipts over disbursements	-	331	43	(64,429)	1,127	10
Cash and investments - ending	\$ 2,637	\$ (18,918)	\$ 23,238	\$ (7,593)	\$ 2,278	\$ 2,367

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Strietelmeier-Wilson Maintenance	Joseph Anthony Drain	Edward Armuth Drain	Armuth-Schuder Maint 1	Big Tough Drain	Hardin S Linke (Brush CR)
Cash and investments - beginning	\$ 2,131	\$ 14,069	\$ -	\$ 1,671	\$ 12,894	\$ (1)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	9	51	4,352	7	5,994	8,003
Total receipts	9	51	4,352	7	5,994	8,003
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	2,340	4,352	-	5,496	8,003
Total disbursements	-	2,340	4,352	-	5,496	8,003
Excess (deficiency) of receipts over disbursements	9	(2,289)	-	7	498	-
Cash and investments - ending	\$ 2,140	\$ 11,780	\$ -	\$ 1,678	\$ 13,392	\$ (1)

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Clifford Maint Drain	Denois Creek Drain	Opossum Creek Drain	Chambers Drain	Driftwood Drain	Clarence Hall Drain
Cash and investments - beginning	\$ -	\$ 382,927	\$ 6,543	\$ 3,655	\$ -	\$ 18,797
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,466	80,166	18,804	7,695	1,461	8,730
Total receipts	2,466	80,166	18,804	7,695	1,461	8,730
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,466	9,786	3,677	4,608	1,461	940
Total disbursements	2,466	9,786	3,677	4,608	1,461	940
Excess (deficiency) of receipts over disbursements	-	70,380	15,127	3,087	-	7,790
Cash and investments - ending	\$ -	\$ 453,307	\$ 21,670	\$ 6,742	\$ -	\$ 26,587

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Henry Loesch Drain	Charles Ross Drain	Sloan Branch Drain	Ellen Stobo Drain	Tellman Maint Drain	Walesboro Maint Drain
Cash and investments - beginning	\$ 18,073	\$ 2,279	\$ 6,036	\$ 5,224	\$ 19,186	\$ (6)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,913	4	12,521	1,388	3,941	5,185
Total receipts	4,913	4	12,521	1,388	3,941	5,185
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	6,576	1,914	18,557	612	-	5,179
Total disbursements	6,576	1,914	18,557	612	-	5,179
Excess (deficiency) of receipts over disbursements	(1,663)	(1,910)	(6,036)	776	3,941	6
Cash and investments - ending	\$ 16,410	\$ 369	\$ -	\$ 6,000	\$ 23,127	\$ -

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Little Tough Maint	East Clifford Drain	Clify Farms Main	East Clifford Drain	16.588 Stop Violence	Edith Ross Memorial
Cash and investments - beginning	\$ 11,462	\$ (322)	\$ 5,540	\$ 12,870	\$ 3,356	\$ 9,475
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	64,435	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	37	920	23	651	-	38
Total receipts	37	920	23	651	64,435	38
Disbursements:						
Personal services	-	-	-	-	44,986	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	11,348	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	9,843	598	-	-	50	-
Total disbursements	9,843	598	-	-	56,384	-
Excess (deficiency) of receipts over disbursements	(9,806)	322	23	651	8,051	38
Cash and investments - ending	\$ 1,656	\$ -	\$ 5,563	\$ 13,521	\$ 11,407	\$ 9,513

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	93.041 Adult Protective Services	Real Property Endorsement	Telecomm Non-Revert	Erosion and Sediment	Commissioners Certificate Sale	93.586 Court Improvement Grant
Cash and investments - beginning	\$ (86,524)	\$ 88,073	\$ 905,602	\$ 13,310	\$ 11,696	\$ 6,999
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	242,187	-	-	-	-	2,656
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	13,265	40,495	106,287	-	-	-
Total receipts	255,452	40,495	106,287	-	-	2,656
Disbursements:						
Personal services	256,053	-	-	-	-	-
Supplies	205	-	-	-	-	-
Other services and charges	7,815	-	25,000	-	-	2,656
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	21,613	-	-	-	-
Total disbursements	264,073	21,613	25,000	-	-	2,656
Excess (deficiency) of receipts over disbursements	(8,621)	18,882	81,287	-	-	-
Cash and investments - ending	\$ (95,145)	\$ 106,955	\$ 986,889	\$ 13,310	\$ 11,696	\$ 6,999

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	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	\$ 1,495,539	\$ 33,332	\$ 60,072	\$ 95,259	\$ (1,900)	\$ 999
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	67,561	-	-	-	-
Charges for services	-	-	-	38,202	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	6,660,478	-	-	-	3,491	-
Total receipts	6,660,478	67,561	-	38,202	3,491	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	9,276	-	-	-	-
Other services and charges	-	49,803	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	8,338	-	-	-	-
Other disbursements	6,455,730	-	-	-	1,591	-
Total disbursements	6,455,730	67,417	-	-	1,591	-
Excess (deficiency) of receipts over disbursements	204,748	144	-	38,202	1,900	-
Cash and investments - ending	\$ 1,700,287	\$ 33,476	\$ 60,072	\$ 133,461	\$ -	\$ 999

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	CDFA 93.268 Immunization Program Fund	State Street Annex Project	Employee Trust Account (ETA)	CFDA 16.575 VOCA Grant	CFDA 20.616 OPO Grant	Pre-Trial Release Grant
Cash and investments - beginning	\$ (3,244)	\$ 22,888	\$ 947,604	\$ 176,341	\$ 4,337	\$ 58,634
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	72,755	-	-	75,749	14,199	139,150
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	72,755	-	-	75,749	14,199	139,150
Disbursements:						
Personal services	-	-	-	44,305	14,665	127,708
Supplies	5,741	-	-	371	-	-
Other services and charges	48,898	-	-	1,628	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	1,374	-	-	-	-	-
Other disbursements	14,865	-	-	-	-	46,090
Total disbursements	70,878	-	-	46,304	14,665	173,798
Excess (deficiency) of receipts over disbursements	1,877	-	-	29,445	(466)	(34,648)
Cash and investments - ending	\$ (1,367)	\$ 22,888	\$ 947,604	\$ 205,786	\$ 3,871	\$ 23,986

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Veterans Court Collections	97.047 EMC-2014-PC-0007	Veterans Court Fund	Veterans Treatment Court Grant	16.523 Incentives and Sanctions	Grant#15-GCF-LPA-02
Cash and investments - beginning	\$ 10,129	\$ (6,947)	\$ 38,597	\$ 8,520	\$ 37	\$ 487,092
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	32,839	42,839	-	924,440
Charges for services	5,560	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>5,560</u>	<u>-</u>	<u>32,839</u>	<u>42,839</u>	<u>-</u>	<u>924,440</u>
Disbursements:						
Personal services	-	-	66,876	-	-	-
Supplies	2,221	-	-	-	-	-
Other services and charges	-	-	3,500	15,312	-	1,315,333
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	32,839	-	-
Total disbursements	<u>2,221</u>	<u>-</u>	<u>70,376</u>	<u>48,151</u>	<u>-</u>	<u>1,315,333</u>
Excess (deficiency) of receipts over disbursements	<u>3,339</u>	<u>-</u>	<u>(37,537)</u>	<u>(5,312)</u>	<u>-</u>	<u>(390,893)</u>
Cash and investments - ending	\$ <u>13,468</u>	\$ <u>(6,947)</u>	\$ <u>1,060</u>	\$ <u>3,208</u>	\$ <u>37</u>	\$ <u>96,199</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Sidney Branch Regulated Drain	20.703 HM-HMP-0548-16-01-00	97.042 EMPGP	Rental Payment	Drug Seizure/Forfeitures	SIM Opioid Grant
Cash and investments - beginning	\$ 2,104	\$ 2,744	\$ (798)	\$ 126,527	\$ 24,457	\$ 75,720
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	65,057	-	60,000
Charges for services	-	-	-	36,303	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	12,423	-	-	-	218,069	-
Total receipts	12,423	-	-	101,360	218,069	60,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	46,845	-	64,602
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	3,029	-	-	-	10,718	-
Total disbursements	3,029	-	-	46,845	10,718	64,602
Excess (deficiency) of receipts over disbursements	9,394	-	-	54,515	207,351	(4,602)
Cash and investments - ending	\$ 11,498	\$ 2,744	\$ (798)	\$ 181,042	\$ 231,808	\$ 71,118

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	2007 LETPP	Bartholomew Co. PreTrial II	IDHS Foundation 2017 Grant	ISETS	County Treasurer	Thrive Alliance Guardianship Program
Cash and investments - beginning	\$ 652	\$ 5,305	\$ (1,962)	\$ 19,013	\$ 2,672,461	\$ 19,128
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	13,576	-	-	-	75,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	1,041,707	2,003,113	-
Total receipts	-	13,576	-	1,041,707	2,003,113	75,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	62	-	-	-	-
Other services and charges	-	1,279	-	-	-	78,126
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	1,035,409	2,671,461	-
Total disbursements	-	1,341	-	1,035,409	2,671,461	78,126
Excess (deficiency) of receipts over disbursements	-	12,235	-	6,298	(668,348)	(3,126)
Cash and investments - ending	\$ 652	\$ 17,540	\$ (1,962)	\$ 25,311	\$ 2,004,113	\$ 16,002

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	JCC Discretionary Fund	ICJI Realm	VIP Commission	LIT Public Safety/Co Share Fund	William Steinker Drain Maintenance	William Steinker Drain Construction
Cash and investments - beginning	\$ 14	\$ (32,831)	\$ 680,619	\$ 1,357,055	\$ 158	\$ (1,550)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	115,996	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	1,156,175	599,911	225	3,910
Total receipts	-	115,996	1,156,175	599,911	225	3,910
Disbursements:						
Personal services	-	101,965	-	-	-	-
Supplies	14	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	16,496	1,288,641	958,119	-	2,360
Total disbursements	14	118,461	1,288,641	958,119	-	2,360
Excess (deficiency) of receipts over disbursements	(14)	(2,465)	(132,466)	(358,208)	225	1,550
Cash and investments - ending	\$ -	\$ (35,296)	\$ 548,153	\$ 998,847	\$ 383	\$ -

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Barth Co. LHD Partners Project	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
Cash and investments - beginning	\$ 1,063	\$ 70	\$ 395	\$ 122,080	\$ -	\$ (13,402)
Receipts:						
Taxes	-	-	-	-	1,449,783	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	7,000	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	8,565	-	-	17,239
Total receipts	-	-	8,565	7,000	1,449,783	17,239
Disbursements:						
Personal services	-	-	-	67,055	-	-
Supplies	-	-	-	7,551	-	-
Other services and charges	-	-	-	14,144	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	8,960	-	1,449,783	3,130
Total disbursements	-	-	8,960	88,750	1,449,783	3,130
Excess (deficiency) of receipts over disbursements	-	-	(395)	(81,750)	-	14,109
Cash and investments - ending	\$ 1,063	\$ 70	\$ -	\$ 40,330	\$ -	\$ 707

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Drug Court Fees	MVH Restricted	D.C. Elliott (R)	16,585 Adult Drug Treatment Court/BJA Grant	Drug Treatment Court Grant	Court Interpreter Grant
Cash and investments - beginning	\$ 6,346	\$ 568,328	\$ (6)	\$ (158,017)	\$ 8,172	\$ (1,623)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	2,061,420	-	316,256	10,000	280
Charges for services	-	-	-	-	-	-
Fines and forfeits	13,759	-	-	-	-	-
Other receipts	1,424	361,205	43,465	-	-	-
Total receipts	15,183	2,422,625	43,465	316,256	10,000	280
Disbursements:						
Personal services	-	-	-	95,544	-	-
Supplies	3,680	-	-	-	-	-
Other services and charges	-	-	-	20,526	12,985	2,920
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	1,651,669	-	-	-	-
Other disbursements	-	541,883	43,459	51,281	-	-
Total disbursements	3,680	2,193,552	43,459	167,351	12,985	2,920
Excess (deficiency) of receipts over disbursements	11,503	229,073	6	148,905	(2,985)	(2,640)
Cash and investments - ending	\$ 17,849	\$ 797,401	\$ -	\$ (9,112)	\$ 5,187	\$ (4,263)

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Public Defender Circuit Court	Public Defender Superior Court I	Public Defender Superior Court II	D.C. Elliott (M)	Cross Creek	Cummins Park Facility Program
Cash and investments - beginning	\$ 5,156	\$ 8,960	\$ 67,316	\$ 1,647	\$ -	\$ 9,703
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	42,491	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	1,833	201,830	-
Total receipts	-	-	42,491	1,833	201,830	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	4,790	-	47,103	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	201,830	7,619
Total disbursements	4,790	-	47,103	-	201,830	7,619
Excess (deficiency) of receipts over disbursements	(4,790)	-	(4,612)	1,833	-	(7,619)
Cash and investments - ending	\$ 366	\$ 8,960	\$ 62,704	\$ 3,480	\$ -	\$ 2,084

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Heavy Equipment Tax/State Welfare	Inheritance Tax	Cares Grant - Election	COVID Testing Site Grant	Cares Virus Relief Fund Reimbursement	AEI Sports Grant
Cash and investments - beginning	\$ 209	\$ 335	\$ 90	\$ 77,006	\$ 503	\$ 1,107
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	356,264	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	356,264	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	168	-	-
Other services and charges	-	-	-	72,374	-	1,107
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	129,992	-	-
Total disbursements	-	-	-	202,534	-	1,107
Excess (deficiency) of receipts over disbursements	-	-	-	153,730	-	(1,107)
Cash and investments - ending	\$ 209	\$ 335	\$ 90	\$ 230,736	\$ 503	\$ -

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Community Development Block Grant	CEDIT Homestead Credit	Bartholomew County Juvenile Court	Highway Bond 2019	Highway 2019 Bond Interest	Reassessment
Cash and investments - beginning	\$ -	\$ 18,149	\$ 8,877	\$ 2,401,019	\$ 266,651	\$ 615,880
Receipts:						
Taxes	-	-	-	-	-	203,204
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	13,860	-	-	-	-	2,323
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	96	479,279	3,848
Total receipts	13,860	-	-	96	479,279	209,375
Disbursements:						
Personal services	-	-	-	-	-	144,438
Supplies	-	-	2,217	-	-	-
Other services and charges	13,860	-	2,831	-	-	279,856
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	2,401,115	482,969	-
Total disbursements	13,860	-	5,048	2,401,115	482,969	424,294
Excess (deficiency) of receipts over disbursements	-	-	(5,048)	(2,401,019)	(3,690)	(214,919)
Cash and investments - ending	\$ -	\$ 18,149	\$ 3,829	\$ -	\$ 262,961	\$ 400,961

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Covid - Justice	Covid Grant - Clerk's Office	INNVAC Grant	Ineligible Homestead Credit	Innkeeper's Tax Collection	Jail Inmate Medical Care
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 53,760	\$ 74,051	\$ 50
Receipts:						
Taxes	-	-	-	-	1,465,588	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	21,223	64,475	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	22,209	-	-
Total receipts	-	21,223	64,475	22,209	1,465,588	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	102	-	2,618	-	-	-
Other services and charges	-	21,223	19,528	2,081	1,155,247	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	60,483	-	35,721	-	-	-
Other disbursements	-	-	24,676	-	8,688	-
Total disbursements	60,585	21,223	82,543	2,081	1,163,935	-
Excess (deficiency) of receipts over disbursements	(60,585)	-	(18,068)	20,128	301,653	-
Cash and investments - ending	\$ (60,585)	\$ -	\$ (18,068)	\$ 73,888	\$ 375,704	\$ 50

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	97.042 C44P-3-340B	Community Corrections Adult	97.067 2015 SHSP Grant	American Rescue Plan	BC Greater Northern TIF
Cash and investments - beginning	\$ 2,952	\$ 47,415	\$ (25,300)	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	4,707
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	1,530,117	-	9,347,791	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	1,530,117	-	9,347,791	4,707
Disbursements:					
Personal services	-	1,408,481	-	429,050	-
Supplies	-	40,750	-	11,558	-
Other services and charges	-	54,434	-	571,525	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	882,159	-
Other disbursements	-	40,267	-	1,190,773	-
Total disbursements	-	1,543,932	-	3,085,065	-
Excess (deficiency) of receipts over disbursements	-	(13,815)	-	6,262,726	4,707
Cash and investments - ending	\$ 2,952	\$ 33,600	\$ (25,300)	\$ 6,262,726	\$ 4,707

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Nami Indiana Inc.	Cross Creek (M)	Payroll Withholding - Insurance	Supplemental Insurance Withholding	Interstate Compact State Share
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	177
Fines and forfeits	-	-	-	-	-
Other receipts	950	257	862,327	632,493	-
Total receipts	950	257	862,327	632,493	177
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	257	862,327	632,493	177
Total disbursements	-	257	862,327	632,493	177
Excess (deficiency) of receipts over disbursements	950	-	-	-	-
Cash and investments - ending	\$ 950	\$ -	\$ -	\$ -	\$ -

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Emergency Court Interpreter Grant	Save Grant	Juvenile Title II Funding	Highway Fund	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 715,052	\$ 52,919,947
Receipts:					
Taxes	-	-	-	-	212,687,121
Licenses and permits	-	-	-	-	371,014
Intergovernmental receipts	-	-	-	1,905,049	21,042,237
Charges for services	-	-	-	-	3,206,242
Fines and forfeits	-	-	-	-	407,151
Other receipts	-	-	-	881,344	75,996,173
Total receipts	-	-	-	2,786,393	313,709,938
Disbursements:					
Personal services	-	464	-	1,463,453	51,460,202
Supplies	-	-	-	340,086	2,116,257
Other services and charges	-	-	4,550	449,709	15,550,299
Debt service - principal and interest	-	-	-	-	1,805,000
Capital outlay	-	-	-	75,324	7,172,953
Other disbursements	1,039	-	-	235,082	223,137,365
Total disbursements	1,039	464	4,550	2,563,654	301,242,076
Excess (deficiency) of receipts over disbursements	(1,039)	(464)	(4,550)	222,739	12,467,862
Cash and investments - ending	\$ (1,039)	\$ (464)	\$ (4,550)	\$ 937,791	\$ 65,387,809

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OTHER INFORMATION

BARTHOLOMEW COUNTY
 SCHEDULE OF LEASES AND DEBT
 For the Year Ended December 31, 2021

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Bartholomew County Building Corporation	Jail addition and renovation	\$ 1,994,000	1/15/2007	1/15/2027
Total of annual lease payments		<u>\$ 1,994,000</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	\$ 5,070,000	\$ 479,269
Total governmental activities			<u>5,070,000</u>	<u>479,269</u>
Totals			<u>\$ 5,070,000</u>	<u>\$ 479,269</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/>.