

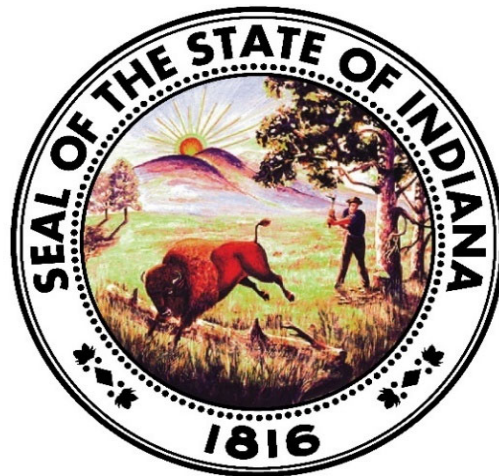
STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENT AUDIT REPORT

OF

BARTHOLOMEW COUNTY, INDIANA

January 1, 2022 to December 31, 2022



FILED
06/19/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Pia O'Connor	01-01-22 to 12-31-23
County Treasurer	Barbara Hackman	01-01-22 to 12-31-23
Clerk of the Circuit Court	Shari Lentz	01-01-22 to 12-31-23
County Sheriff	Matthew A. Myers Chris Lane	01-01-22 to 12-31-22 01-01-23 to 12-31-23
County Recorder	Tami Hines	01-01-22 to 12-31-23
President of the Board of County Commissioners	Carl Lienhoop Tony London	01-01-22 to 12-31-22 01-01-23 to 12-31-23
President of the County Council	Greg Duke Jorge R. Morales	01-01-22 to 12-31-22 01-01-23 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF BARTHOLOMEW COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Bartholomew County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2022, and the related notes to the financial statement as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of and for the year ended December 31, 2022, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of and for the year ended December 31, 2022, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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 do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 1, 2023, 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

June 1, 2023

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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, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
Sheriff's Inmate Trust	\$ 47,084	\$ 569,077	\$ 584,267	\$ 31,894
Jail Commissary	406,143	325,000	268,430	462,713
General	21,710,326	31,512,775	31,932,633	21,290,468
Accident Report	41,721	9,757	37,859	13,619
City and Town Court Costs	-	16,650	15,438	1,212
Clerk's Records Perpetuation	127,262	45,260	54,309	118,213
Community Corrections Project Income	32,260	466,982	464,899	34,343
Community Transition Program	(13,525)	348,921	335,396	-
Sales Disclosure - County Share	115,539	19,195	13,062	121,672
Covered Bridge	7,400	1,850	-	9,250
Cumulative Bridge	3,487,579	2,116,462	2,237,000	3,367,041
Drug Free Community	59,370	31,774	65,401	25,743
Emergency Planning/Right To Know	59,962	8,981	2,085	66,858
Firearms Training	38,390	49,744	20,754	67,380
General Drain Improvement	224,958	302,493	340,512	186,939
Health	257,238	2,675,343	1,701,792	1,230,789
Identification Security Protection	194,651	12,520	4,686	202,485
Local Health Maintenance	124,288	53,908	91,430	86,766
Local Road and Street	852,936	956,756	915,584	894,108
Medical Care for Inmates	10,013	14,041	-	24,054
Misdemeanant	520,347	-	-	520,347
Park Nonreverting Capital	7,079	-	-	7,079
Park Nonreverting Operating	200,421	55,120	24,784	230,757
Plat Book	2,118	-	-	2,118
Rainy Day	5,992,282	4,230,193	-	10,222,475
Recorder's Records Perpetuation	756,543	225,990	109,833	872,700
COUNTY RIVERBOAT REVENUE	467,145	330,390	-	797,535
Sex and Violent Offender Administration	24,062	5,356	70	29,348
Storm Water Management Operating	-	57,045	57,045	-
Additional Excise Tax Judgments	4,375	-	-	4,375
Supplemental Public Defender Services	1,714	-	-	1,714
Surplus Tax	100,082	111,167	102,320	108,929
Surveyor's Corner Perpetuation	240,270	62,600	5,639	297,231
Tax Sale Fees	78,756	9,387	156,288	(68,145)
Tax Sale Redemption	(147,469)	163,764	146,285	(129,990)
Tax Sale Surplus	829,240	718,945	408,059	1,140,126
Local Health Department Trust Account	165,701	37,287	53,944	149,044
Vehicle Inspection	11,224	1,305	-	12,529
Guardian Ad Litem	(500)	84,823	84,823	(500)
Election and Registration	343,603	109,712	262,731	190,584
County Elected Officials Training	67,637	12,520	10,122	70,035
County Offender Transportation Fund	9,039	1,001	-	10,040
Statewide 911	(174,346)	2,478,119	2,033,747	270,026
LIT-Correctional Facility	1,653,792	5,400,175	6,192,102	861,865
Adult Probation Administrative	135,690	46,614	-	182,304
Juvenile Probation Administrative	3,238	3,445	-	6,683
Supplemental Juvenile Probation Services	2,415	3,560	-	5,975
Alternative Dispute Resolution	45,199	7,920	-	53,119
County User Fee	849,667	114,683	50,000	914,350
Robert Tellman Reconstruction Phase 1	-	24	24	-
Donations	137,475	12,496	14,143	135,828
Debt Service	963,378	1,811,778	1,807,000	968,156
Payroll Clearing	-	18,552,448	18,552,448	-
United Way W/H	-	1,417	1,417	-
Direct Deposit W/H	-	13,364,891	13,364,891	-
Deferred Compensation W/H	-	283,430	283,430	-
Federal Income Tax W/H	-	1,780,431	1,780,431	-
FICA W/H	-	1,366,327	1,366,327	-
Local Option Tax W/H	-	311,662	311,662	-
PERF Annuity Voluntary	-	7,892	7,892	-
State Income Tax W/H	-	584,964	584,964	-
Garnishments W/H	-	56,932	56,932	-
Settlement	-	133,067,977	133,067,977	-
CVET	13,458	404,496	404,496	13,458
State Welfare Excise Tax	(829)	3,147,383	3,147,383	(829)
Sewage Collections	-	48,883	47,905	978
Financial Institution Tax	-	283,865	283,865	-
State Fines and Forfeitures	10,494	10,786	16,894	4,386
Infraction Judgements	24,341	63,558	79,339	8,560
Special Death Benefit	1,065	3,065	3,695	435
Sales Disclosure - State Share	4,163	19,195	20,413	2,945
Coroners Training & Con't Education	2,595	10,523	12,769	349
Mortgage Recording Fees - State Share	2,046	8,743	9,623	1,166
Sex and Violent Offender Admin - State	14	595	580	29
Child Restraint Violations Fines	225	400	525	100
Education Plate Fees Agency	3,226	1,125	4,406	(55)
Riverboat Revenue Sharing	171,467	462,820	634,287	-

BARTHOLOMEW COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
LIT Certified Shares	-	33,747,029	33,747,029	-
LIT Economic Development (County)	5,023,579	2,557,633	1,003,849	6,577,363
LIT Economic Development	-	6,749,406	6,749,406	-
93.563 Prosecutor PCA	107,694	687	617	107,764
93.563 Title IV-D Incentive	253,216	29,710	7,315	275,611
93.563 Prosecutor IV-D Incentive-Post Oct '99	181,790	52,769	44,664	189,895
93.563 Clerk IV-D Incentive-Post Oct '99	130,085	29,710	35,443	124,352
CARES Provider Relief Fund	(89,484)	-	420	(89,904)
93.069 Public Health Preparedness	24,807	12,113	12,112	24,808
Alcohol and Drug Services	(6,672)	139,615	118,807	14,136
Adult Probation Service	48,556	267,396	312,727	3,225
Martin Holder Maint	-	890	663	227
Comm Corrections Juvenile	12,423	88,099	51,626	48,896
Equitable Share Prosecutor	2,637	-	-	2,637
16.593 ICJI WRAP Grant	(18,918)	41,285	91,508	(69,141)
JURY PAY SUPPLEMENT	23,238	99	4,048	19,289
PRETRIAL DIVERSION	(7,593)	-	44,997	(52,590)
INFORMAL ADJ/JUV PR	2,278	-	4,832	(2,554)
MCQUEEN CONNOR DRAIN	2,367	30	-	2,397
STRIETELMEIER-WILSON MAINTENANCE	2,140	27	-	2,167
JOSEPH ANTHONY DRAIN	11,780	135	164	11,751
EDWARD ARMUTH DRAIN	-	8,454	6,858	1,596
ARMUTH-SCHUDER MAINT 1	1,678	21	-	1,699
BIG TOUGH DRAIN	13,392	10,506	18,576	5,322
HARDIN S LINKE (BRUSH CR)	(1)	116,083	113,429	2,653
CLIFFORD MAINT DRAIN	-	7,640	138	7,502
DENOIS CREEK DRAIN	453,307	8,356	4,613	457,050
OPOSSUM CREEK DRAIN	21,670	21,523	-	43,193
CHAMBERS DRAIN	6,742	10,439	542	16,639
DRIFTWOOD DRAIN	-	1,988	1,464	524
CLARENCE HALL DRAIN	26,587	11,118	3,037	34,668
HENRY LOESCH DRAIN	16,410	6,193	15,119	7,484
CHARLES ROSS DRAIN	369	105	-	474
SLOAN BRANCH DRAIN	-	24,845	22,774	2,071
ELLEN STOBO DRAIN	6,000	1,723	374	7,349
ROBERT TELLMAN DRAIN	23,127	5,132	4,589	23,670
WALESBORO MAINT DRAIN	-	7,451	5,881	1,570
LITTLE TOUGH MAINT	1,656	3,056	-	4,712
CLIFTY FARMS MAINT	5,563	70	-	5,633
EAST CLIFFORD DRAIN	13,521	172	-	13,693
16.588 STOP VIOLENC	11,407	17,955	91,890	(62,528)
EDITH ROSS MEMORIAL	9,513	118	-	9,631
93.041 ADULT PROTECTIVE SERVICES	(95,145)	206,051	281,682	(170,776)
REAL PROPERTY ENDORSEMENT	106,955	41,680	3,764	144,871
TELECOMM NON-REVERT	986,889	173,608	26,724	1,133,773
EROSION AND SEDIMEN	13,310	-	-	13,310
COMMISSIONERS CERTIFICATE SALE	11,696	-	-	11,696
93.586 COURT IMPROVEMENT GRANT	6,999	-	-	6,999
Clerk of the Circuit Court	1,700,287	9,606,128	9,699,093	1,607,322
Juvenile Alternatives to Detention Initiatives	33,476	7,617	45,827	(4,734)
97.042 C44P-4-344B	60,072	-	-	60,072
Cell Tower Lease Fund	133,461	30,898	-	164,359
Clifford Drain Reconstruction Line B	-	12,774	6,387	6,387
97.073 C44P-5-666B	999	-	-	999
CDFA 93.268 Immunization Program Fund	(1,367)	96,298	154,103	(59,172)
State Street Annex Project	22,888	-	-	22,888
Employee Trust Account (ETA)	947,604	-	-	947,604
CFDA 16.575 VOCA Grant	205,786	149,227	73,976	281,037
CFDA 20.616 OPO Grant	3,871	16,206	20,075	2
Pre-Trial Release Grant	23,986	20,911	393,074	(348,177)
Veterans Court Collections	13,468	975	8,271	6,172
97.047 EMC-2014-PC-0007	(6,947)	-	-	(6,947)
Veterans Court Fund	1,060	85,646	71,882	14,824
Veterans Treatment Court Grant	3,208	-	8,109	(4,901)
16.523 Incentives and Sanctions	37	-	-	37
Grant#15-GCF-LPA-02	96,199	1,137,211	1,233,410	-
Sidney Branch Regulated Drain	11,498	7,584	1,851	17,231
20.703 HM-HMP-0548-16-01-00	2,744	9,561	-	12,305
97.042 EMPGP	(798)	-	-	(798)
Rental Payment	181,042	79,783	12,799	248,026
Drug Seizure/Forfeitures	231,808	728,380	98,549	861,639
SIM Opioid Grant	71,118	5,000	69,764	6,354
2007 LETPP	652	-	-	652
Bartholomew Co. PreTrial II	17,540	37,193	27,323	27,410
IDHS Foundation 2017 Grant	(1,962)	-	-	(1,962)
SETS	25,311	1,260,046	1,251,164	34,193
County Treasurer	2,004,113	2,287,235	2,003,682	2,287,666

BARTHOLOMEW COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
Thrive Alliance Guardianship Program	16,002	75,000	84,041	6,961
ICJI Realm	(35,296)	88,063	110,182	(57,415)
VIP Commission	548,153	2,089,404	1,904,041	733,516
LIT Public Safety/Co Share Fund	998,847	541,640	839,637	700,850
William Steinker Drain Maintenance	383	2,976	-	3,359
William Steinker Drain Construction	-	4,221	3,592	629
Barth Co. LHD Partners Project	1,063	-	-	1,063
97.042 EMC-2017-EP-00002-S01	70	-	-	70
City Electrical License	-	8,325	8,275	50
Family Recovery Court Grant 19/20	40,330	145,392	98,344	87,378
LIT/Public Safety Fund	-	1,349,881	1,349,881	-
Co Law Enf Cont Ed Sheriff	707	5,000	4,116	1,591
Drug Court Fees	17,849	21,004	19,953	18,900
MVH Restricted	797,401	2,371,291	2,849,199	319,493
D.C. Elliott (R)	-	6,845	6,845	-
16.585 Adult Drug Treatment Court/BJA Grant	(9,112)	117,318	126,612	(18,406)
Drug Treatment Court Grant	5,187	8,000	8,062	5,125
Court Interpreter Grant	(4,263)	8,486	1,189	3,034
Public Defender Circuit Court	366	25,664	18,640	7,390
Public Defender Superior Court I	8,960	1,256	-	10,216
Public Defender Superior Court II	62,704	24,673	57,717	29,660
D.C. Elliott (M)	3,480	2,422	968	4,934
Cross Creek	-	119,558	102,456	17,102
Cummins Park Facility Program	2,084	-	507	1,577
Heavy Equipment Tax/State Welfare	209	-	-	209
Cares Grant - Election	90	-	-	90
COVID Testing Site Grant	230,736	268,966	463,308	36,394
Cares Virus Relief Fund Reimbursement	503	-	-	503
CEDIT Homestead Credit	18,149	-	-	18,149
Bartholomew County Juvenile Court	3,829	-	3,914	(85)
Highway 2019 Bond Interest	262,961	482,096	481,371	263,686
Reassessment	400,961	216,252	404,464	212,749
Covid - Justice	(60,585)	180,341	119,756	-
INNVAC Grant	(18,068)	136,565	94,458	24,039
Ineligible Homestead Credit	73,888	43,709	9,406	108,191
Innkeeper's Tax Collection	375,704	1,677,467	1,912,097	141,074
Jail Inmate Medical Care	50	-	-	50
97.042 C44P-3-340B	2,952	-	-	2,952
Community Corrections Adult	33,600	1,540,025	1,456,079	117,546
97.067 2015 SHSP Grant	(25,300)	-	11,675	(36,975)
American Rescue Plan	6,262,726	8,240,791	3,824,786	10,678,731
BC Greater Northern TIF	4,707	105,998	-	110,705
Nami Indiana Inc.	950	-	-	950
Cross Creek (M)	-	1,826	671	1,155
Payroll Withholding - Insurance	-	739,120	739,120	-
Supplemental Insurance Withholding	-	56,389	56,389	-
Interstate Compact State Share	-	-	177	(177)
Emergency Court Interpreter Grant	(1,039)	-	-	(1,039)
Save Grant	(464)	-	261	(725)
Juvenile Title II Funding	(4,550)	50	-	(4,500)
Highway Fund	937,791	2,665,392	2,496,990	1,106,193
Inheritance Tax	335	-	-	335
Opioid Restricted Fund	-	445,452	-	445,452
Opioid Unrestricted Fund	-	190,696	-	190,696
Title II Grant	-	4,500	-	4,500
Overweight Vehicle Fund	-	36	36	-
Workforce Supplemental School Liaison Grant	-	495,000	144,244	350,756
Court Reform Grant	-	4,350	11,846	(7,496)
Railroad Repairs Grant	-	34,800	34,800	-
2022 Wellness Grant	-	6,420	6,420	-
Community Preparedness -OEP	-	3,200	-	3,200
CFDA 16.738 JAG Grant	-	1,415	-	1,415
YSC Discretionary Grant	-	24,468	20,523	3,945
LEAD Health Issues/Challenges Grant	-	4,520	1,318	3,202
MHMP Hazard Mitigation Act	-	-	11,674	(11,674)
Community Corrections Juvenile	-	-	10,634	(10,634)
Indiana Local Body Camera	-	-	960	(960)
Totals	<u>\$ 65,387,809</u>	<u>\$ 314,042,572</u>	<u>\$ 302,571,701</u>	<u>\$ 76,858,680</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, 2022, 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. *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 2022 totaled \$1,807,000.

Note 9. *Other Postemployment Benefits*

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

REQUIRED SUPPLEMENTARY INFORMATION

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Sheriff's Inmate Trust	Jail Commissary	General	Accident Report	City and Town Court Costs	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 47,084	\$ 406,143	\$ 21,710,326	\$ 41,721	\$ -	\$ 127,262
Receipts:						
Taxes	-	-	27,253,328	-	-	-
Licenses and permits	-	-	141,807	-	-	-
Intergovernmental receipts	-	-	735,899	-	-	-
Charges for services	-	-	655,250	9,757	-	-
Fines and forfeits	-	-	193,171	-	16,650	45,260
Other receipts	569,077	325,000	2,533,320	-	-	-
Total receipts	569,077	325,000	31,512,775	9,757	16,650	45,260
Disbursements:						
Personal services	-	-	18,442,619	-	-	54,309
Supplies	-	-	756,453	-	-	-
Other services and charges	-	-	10,060,825	37,859	15,438	-
Capital outlay	-	-	2,672,736	-	-	-
Other disbursements	584,267	268,430	-	-	-	-
Total disbursements	584,267	268,430	31,932,633	37,859	15,438	54,309
Excess (deficiency) of receipts over disbursements	(15,190)	56,570	(419,858)	(28,102)	1,212	(9,049)
Cash and investments - ending	\$ 31,894	\$ 462,713	\$ 21,290,468	\$ 13,619	\$ 1,212	\$ 118,213

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Community Corrections Project Income	Community Transition Program	Sales Disclosure - County Share	Covered Bridge	Cumulative Bridge	Drug Free Community
Cash and investments - beginning	\$ 32,260	\$ (13,525)	\$ 115,539	\$ 7,400	\$ 3,487,579	\$ 59,370
Receipts:						
Taxes	-	-	-	-	1,891,412	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	18,925	-	-	-	139,172	-
Charges for services	38,107	-	19,195	-	-	-
Fines and forfeits	350,950	348,921	-	-	-	-
Other receipts	59,000	-	-	1,850	85,878	31,774
Total receipts	<u>466,982</u>	<u>348,921</u>	<u>19,195</u>	<u>1,850</u>	<u>2,116,462</u>	<u>31,774</u>
Disbursements:						
Personal services	420,324	-	-	-	162,454	-
Supplies	6,984	-	-	-	157,683	-
Other services and charges	18,143	-	13,062	-	245,737	65,401
Capital outlay	-	-	-	-	1,671,126	-
Other disbursements	19,448	335,396	-	-	-	-
Total disbursements	<u>464,899</u>	<u>335,396</u>	<u>13,062</u>	<u>-</u>	<u>2,237,000</u>	<u>65,401</u>
Excess (deficiency) of receipts over disbursements	<u>2,083</u>	<u>13,525</u>	<u>6,133</u>	<u>1,850</u>	<u>(120,538)</u>	<u>(33,627)</u>
Cash and investments - ending	<u>\$ 34,343</u>	<u>\$ -</u>	<u>\$ 121,672</u>	<u>\$ 9,250</u>	<u>\$ 3,367,041</u>	<u>\$ 25,743</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Emergency Planning/Right To Know	Firearms Training	General Drain Improvement	Health	Identification Security Protection	Local Health Maintenance
Cash and investments - beginning	\$ 59,962	\$ 38,390	\$ 224,958	\$ 257,238	\$ 194,651	\$ 124,288
Receipts:						
Taxes	-	-	302,493	1,921,682	-	-
Licenses and permits	-	-	-	293,978	-	-
Intergovernmental receipts	-	-	-	7,641	-	-
Charges for services	-	49,744	-	425,918	-	-
Fines and forfeits	-	-	-	-	12,520	-
Other receipts	8,981	-	-	26,124	-	53,908
Total receipts	8,981	49,744	302,493	2,675,343	12,520	53,908
Disbursements:						
Personal services	-	-	-	1,460,811	-	38,207
Supplies	-	-	-	161,275	-	3,126
Other services and charges	2,085	-	-	78,433	4,686	45,252
Capital outlay	-	-	-	1,076	-	4,845
Other disbursements	-	20,754	340,512	197	-	-
Total disbursements	2,085	20,754	340,512	1,701,792	4,686	91,430
Excess (deficiency) of receipts over disbursements	6,896	28,990	(38,019)	973,551	7,834	(37,522)
Cash and investments - ending	\$ 66,858	\$ 67,380	\$ 186,939	\$ 1,230,789	\$ 202,485	\$ 86,766

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Local Road and Street	Medical Care for Inmates	Misdemeanant	Park Nonreverting Capital	Park Nonreverting Operating	Plat Book
Cash and investments - beginning	\$ 852,936	\$ 10,013	\$ 520,347	\$ 7,079	\$ 200,421	\$ 2,118
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	941,515	-	-	-	-	-
Charges for services	-	14,041	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	15,241	-	-	-	55,120	-
Total receipts	956,756	14,041	-	-	55,120	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	283,636	-	-	-	-	-
Other services and charges	2,924	-	-	-	-	-
Capital outlay	629,024	-	-	-	-	-
Other disbursements	-	-	-	-	24,784	-
Total disbursements	915,584	-	-	-	24,784	-
Excess (deficiency) of receipts over disbursements	41,172	14,041	-	-	30,336	-
Cash and investments - ending	\$ 894,108	\$ 24,054	\$ 520,347	\$ 7,079	\$ 230,757	\$ 2,118

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	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	\$ 5,992,282	\$ 756,543	\$ 467,145	\$ 24,062	\$ -	\$ 4,375
Receipts:						
Taxes	-	-	-	-	57,045	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	225,990	-	5,356	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,230,193	-	330,390	-	-	-
Total receipts	4,230,193	225,990	330,390	5,356	57,045	-
Disbursements:						
Personal services	-	22,179	-	-	-	-
Supplies	-	2,418	-	-	-	-
Other services and charges	-	80,000	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	5,236	-	70	57,045	-
Total disbursements	-	109,833	-	70	57,045	-
Excess (deficiency) of receipts over disbursements	4,230,193	116,157	330,390	5,286	-	-
Cash and investments - ending	\$ 10,222,475	\$ 872,700	\$ 797,535	\$ 29,348	\$ -	\$ 4,375

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	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	\$ 100,082	\$ 240,270	\$ 78,756	\$ (147,469)	\$ 829,240
Receipts:						
Taxes	-	75,060	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	62,600	-	-	-
Fines and forfeits	-	-	-	9,387	-	-
Other receipts	-	36,107	-	-	163,764	718,945
Total receipts	-	111,167	62,600	9,387	163,764	718,945
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	2,534	-	-	-
Other services and charges	-	-	1,506	-	-	-
Capital outlay	-	-	1,599	-	-	-
Other disbursements	-	102,320	-	156,288	146,285	408,059
Total disbursements	-	102,320	5,639	156,288	146,285	408,059
Excess (deficiency) of receipts over disbursements	-	8,847	56,961	(146,901)	17,479	310,886
Cash and investments - ending	\$ 1,714	\$ 108,929	\$ 297,231	\$ (68,145)	\$ (129,990)	\$ 1,140,126

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	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	\$ 165,701	\$ 11,224	\$ (500)	\$ 343,603	\$ 67,637	\$ 9,039
Receipts:						
Taxes	-	-	-	106,151	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	35,200	-	84,823	420	-	-
Charges for services	-	1,305	-	-	12,520	-
Fines and forfeits	-	-	-	-	-	1,001
Other receipts	2,087	-	-	3,141	-	-
Total receipts	<u>37,287</u>	<u>1,305</u>	<u>84,823</u>	<u>109,712</u>	<u>12,520</u>	<u>1,001</u>
Disbursements:						
Personal services	-	-	-	190,977	-	-
Supplies	24,580	-	-	6,547	-	-
Other services and charges	29,364	-	-	65,207	10,122	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	84,823	-	-	-
Total disbursements	<u>53,944</u>	<u>-</u>	<u>84,823</u>	<u>262,731</u>	<u>10,122</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(16,657)</u>	<u>1,305</u>	<u>-</u>	<u>(153,019)</u>	<u>2,398</u>	<u>1,001</u>
Cash and investments - ending	<u>\$ 149,044</u>	<u>\$ 12,529</u>	<u>\$ (500)</u>	<u>\$ 190,584</u>	<u>\$ 70,035</u>	<u>\$ 10,040</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Statewide 911	LIT-Correctional Facility	Adult Probation Administrative	Juvenile Probation Administrative	Supplemental Juvenile Probation Services	Alternative Dispute Resolution
Cash and investments - beginning	\$ (174,346)	\$ 1,653,792	\$ 135,690	\$ 3,238	\$ 2,415	\$ 45,199
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,107,181	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	46,614	3,445	3,499	7,280
Other receipts	1,370,938	5,400,175	-	-	61	640
Total receipts	2,478,119	5,400,175	46,614	3,445	3,560	7,920
Disbursements:						
Personal services	1,949,559	4,463,556	-	-	-	-
Supplies	2,231	606,884	-	-	-	-
Other services and charges	80,044	1,113,563	-	-	-	-
Capital outlay	1,913	8,099	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	2,033,747	6,192,102	-	-	-	-
Excess (deficiency) of receipts over disbursements	444,372	(791,927)	46,614	3,445	3,560	7,920
Cash and investments - ending	\$ 270,026	\$ 861,865	\$ 182,304	\$ 6,683	\$ 5,975	\$ 53,119

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	County User Fee	Robert Tellman Reconstruction Phase 1	Donations	Debt Service	Payroll Clearing	United Way W/H
Cash and investments - beginning	\$ 849,667	\$ -	\$ 137,475	\$ 963,378	\$ -	\$ -
Receipts:						
Taxes	-	-	-	1,791,857	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	6,681	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	114,683	24	12,496	13,240	18,552,448	1,417
Total receipts	114,683	24	12,496	1,811,778	18,552,448	1,417
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	50,000	24	14,143	1,807,000	18,552,448	1,417
Total disbursements	50,000	24	14,143	1,807,000	18,552,448	1,417
Excess (deficiency) of receipts over disbursements	64,683	-	(1,647)	4,778	-	-
Cash and investments - ending	\$ 914,350	\$ -	\$ 135,828	\$ 968,156	\$ -	\$ -

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	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	13,364,891	283,430	1,780,431	1,366,327	311,662	7,892
Total receipts	<u>13,364,891</u>	<u>283,430</u>	<u>1,780,431</u>	<u>1,366,327</u>	<u>311,662</u>	<u>7,892</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	13,364,891	283,430	1,780,431	1,366,327	311,662	7,892
Total disbursements	<u>13,364,891</u>	<u>283,430</u>	<u>1,780,431</u>	<u>1,366,327</u>	<u>311,662</u>	<u>7,892</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, 2022

	State Income Tax W/H	Garnishments W/H	Settlement	CVET	State Welfare Excise Tax	Sewage Collections
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 13,458	\$ (829)	\$ -
Receipts:						
Taxes	-	-	133,067,977	-	3,147,383	15,499
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	404,496	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	584,964	56,932	-	-	-	33,384
Total receipts	584,964	56,932	133,067,977	404,496	3,147,383	48,883
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	584,964	56,932	133,067,977	404,496	3,147,383	47,905
Total disbursements	584,964	56,932	133,067,977	404,496	3,147,383	47,905
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	978
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 13,458	\$ (829)	\$ 978

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	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	\$ -	\$ 10,494	\$ 24,341	\$ 1,065	\$ 4,163	\$ 2,595
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	283,865	-	-	-	-	-
Charges for services	-	-	-	-	19,195	10,523
Fines and forfeits	-	10,786	63,558	3,065	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>283,865</u>	<u>10,786</u>	<u>63,558</u>	<u>3,065</u>	<u>19,195</u>	<u>10,523</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	283,865	16,894	79,339	3,695	20,413	12,769
Total disbursements	<u>283,865</u>	<u>16,894</u>	<u>79,339</u>	<u>3,695</u>	<u>20,413</u>	<u>12,769</u>
Excess (deficiency) of receipts over disbursements	-	(6,108)	(15,781)	(630)	(1,218)	(2,246)
Cash and investments - ending	<u>\$ -</u>	<u>\$ 4,386</u>	<u>\$ 8,560</u>	<u>\$ 435</u>	<u>\$ 2,945</u>	<u>\$ 349</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	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	\$ 2,046	\$ 14	\$ 225	\$ 3,226	\$ 171,467	\$ -
Receipts:						
Taxes	-	-	-	-	-	33,747,029
Licenses and permits	-	-	-	1,125	-	-
Intergovernmental receipts	-	-	-	-	462,820	-
Charges for services	8,743	595	-	-	-	-
Fines and forfeits	-	-	400	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	8,743	595	400	1,125	462,820	33,747,029
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	9,623	580	525	4,406	634,287	33,747,029
Total disbursements	9,623	580	525	4,406	634,287	33,747,029
Excess (deficiency) of receipts over disbursements	(880)	15	(125)	(3,281)	(171,467)	-
Cash and investments - ending	\$ 1,166	\$ 29	\$ 100	\$ (55)	\$ -	\$ -

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	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	\$ 5,023,579	\$ -	\$ 107,694	\$ 253,216	\$ 181,790	\$ 130,085
Receipts:						
Taxes	-	6,749,406	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,557,633	-	687	29,710	52,769	29,710
Total receipts	<u>2,557,633</u>	<u>6,749,406</u>	<u>687</u>	<u>29,710</u>	<u>52,769</u>	<u>29,710</u>
Disbursements:						
Personal services	-	-	-	-	30,743	25,541
Supplies	-	-	-	-	-	-
Other services and charges	15,000	-	-	-	13,921	9,902
Capital outlay	988,849	-	-	-	-	-
Other disbursements	-	6,749,406	617	7,315	-	-
Total disbursements	<u>1,003,849</u>	<u>6,749,406</u>	<u>617</u>	<u>7,315</u>	<u>44,664</u>	<u>35,443</u>
Excess (deficiency) of receipts over disbursements	<u>1,553,784</u>	<u>-</u>	<u>70</u>	<u>22,395</u>	<u>8,105</u>	<u>(5,733)</u>
Cash and investments - ending	<u>\$ 6,577,363</u>	<u>\$ -</u>	<u>\$ 107,764</u>	<u>\$ 275,611</u>	<u>\$ 189,895</u>	<u>\$ 124,352</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	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	\$ (89,484)	\$ 24,807	\$ (6,672)	\$ 48,556	\$ -	\$ 12,423
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	12,113	-	-	-	88,099
Charges for services	-	-	19,610	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	120,005	267,396	890	-
Total receipts	-	12,113	139,615	267,396	890	88,099
Disbursements:						
Personal services	-	9,263	77,956	305,304	-	32,219
Supplies	-	2,449	148	2,394	-	-
Other services and charges	-	400	40,703	5,029	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	420	-	-	-	663	19,407
Total disbursements	420	12,112	118,807	312,727	663	51,626
Excess (deficiency) of receipts over disbursements	(420)	1	20,808	(45,331)	227	36,473
Cash and investments - ending	\$ (89,904)	\$ 24,808	\$ 14,136	\$ 3,225	\$ 227	\$ 48,896

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Equitable Share Prosecutor	16,593 ICJI WRAP Grant	JURY PAY SUPPLEMENT	PRETRIAL DIVERSION	INFORMAL ADJ/JUV PR	MCQUEEN CONNOR DRAIN
Cash and investments - beginning	\$ 2,637	\$ (18,918)	\$ 23,238	\$ (7,593)	\$ 2,278	\$ 2,367
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	41,285	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	99	-	-	30
Total receipts	-	41,285	99	-	-	30
Disbursements:						
Personal services	-	63,542	-	44,997	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	4,048	-	4,832	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	27,966	-	-	-	-
Total disbursements	-	91,508	4,048	44,997	4,832	-
Excess (deficiency) of receipts over disbursements	-	(50,223)	(3,949)	(44,997)	(4,832)	30
Cash and investments - ending	\$ 2,637	\$ (69,141)	\$ 19,289	\$ (52,590)	\$ (2,554)	\$ 2,397

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	STRIETELMEIER-WILSON MAINTENANCE	JOSEPH ANTHONY DRAIN	EDWARD ARMUTH DRAIN	ARMUTH-SCHUDER MAINT 1	BIG TOUGH DRAIN
Cash and investments - beginning	\$ 2,140	\$ 11,780	\$ -	\$ 1,678	\$ 13,392
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	27	135	8,454	21	10,506
Total receipts	27	135	8,454	21	10,506
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	164	6,858	-	18,576
Total disbursements	-	164	6,858	-	18,576
Excess (deficiency) of receipts over disbursements	27	(29)	1,596	21	(8,070)
Cash and investments - ending	\$ 2,167	\$ 11,751	\$ 1,596	\$ 1,699	\$ 5,322

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	HARDIN S LINKE (BRUSH CR)	CLIFFORD MAINT DRAIN	DENOIS CREEK DRAIN	OPOSSUM CREEK DRAIN	CHAMBERS DRAIN	DRIFTWOOD DRAIN
Cash and investments - beginning	\$ (1)	\$ -	\$ 453,307	\$ 21,670	\$ 6,742	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	116,083	7,640	8,356	21,523	10,439	1,988
Total receipts	<u>116,083</u>	<u>7,640</u>	<u>8,356</u>	<u>21,523</u>	<u>10,439</u>	<u>1,988</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	113,429	138	4,613	-	542	1,464
Total disbursements	<u>113,429</u>	<u>138</u>	<u>4,613</u>	<u>-</u>	<u>542</u>	<u>1,464</u>
Excess (deficiency) of receipts over disbursements	<u>2,654</u>	<u>7,502</u>	<u>3,743</u>	<u>21,523</u>	<u>9,897</u>	<u>524</u>
Cash and investments - ending	<u>\$ 2,653</u>	<u>\$ 7,502</u>	<u>\$ 457,050</u>	<u>\$ 43,193</u>	<u>\$ 16,639</u>	<u>\$ 524</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	CLARENCE HALL DRAIN	HENRY LOESCH DRAIN	CHARLES ROSS DRAIN	SLOAN BRANCH DRAIN	ELLEN STOBO DRAIN	ROBERT TELLMAN DRAIN
Cash and investments - beginning	\$ 26,587	\$ 16,410	\$ 369	\$ -	\$ 6,000	\$ 23,127
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	11,118	6,193	105	24,845	1,723	5,132
Total receipts	11,118	6,193	105	24,845	1,723	5,132
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	3,037	15,119	-	22,774	374	4,589
Total disbursements	3,037	15,119	-	22,774	374	4,589
Excess (deficiency) of receipts over disbursements	8,081	(8,926)	105	2,071	1,349	543
Cash and investments - ending	\$ 34,668	\$ 7,484	\$ 474	\$ 2,071	\$ 7,349	\$ 23,670

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	WALESBORO MAINT DRAIN	LITTLE TOUGH MAINT	CLIFTY FARMS MAINT	EAST CLIFFORD DRAIN	16,588 STOP VIOLENC	EDITH ROSS MEMORIAL
Cash and investments - beginning	\$ -	\$ 1,656	\$ 5,563	\$ 13,521	\$ 11,407	\$ 9,513
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	17,955	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	7,451	3,056	70	172	-	118
Total receipts	<u>7,451</u>	<u>3,056</u>	<u>70</u>	<u>172</u>	<u>17,955</u>	<u>118</u>
Disbursements:						
Personal services	-	-	-	-	50,757	-
Supplies	-	-	-	-	969	-
Other services and charges	-	-	-	-	2,793	-
Capital outlay	-	-	-	-	1,014	-
Other disbursements	5,881	-	-	-	36,357	-
Total disbursements	<u>5,881</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>91,890</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>1,570</u>	<u>3,056</u>	<u>70</u>	<u>172</u>	<u>(73,935)</u>	<u>118</u>
Cash and investments - ending	<u>\$ 1,570</u>	<u>\$ 4,712</u>	<u>\$ 5,633</u>	<u>\$ 13,693</u>	<u>\$ (62,528)</u>	<u>\$ 9,631</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	93.041 ADULT PROTECTIVE SERVICES	REAL PROPERTY ENDORSEMENT	TELECOMM NON-REVERT	EROSION AND SEDIMEN	COMMISSIONERS CERTIFICATE SALE
Cash and investments - beginning	\$ (95,145)	\$ 106,955	\$ 986,889	\$ 13,310	\$ 11,696
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	206,051	-	-	-	-
Charges for services	-	-	173,608	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	41,680	-	-	-
Total receipts	<u>206,051</u>	<u>41,680</u>	<u>173,608</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	276,201	-	-	-	-
Supplies	41	-	-	-	-
Other services and charges	5,440	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	3,764	26,724	-	-
Total disbursements	<u>281,682</u>	<u>3,764</u>	<u>26,724</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(75,631)</u>	<u>37,916</u>	<u>146,884</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ (170,776)</u>	<u>\$ 144,871</u>	<u>\$ 1,133,773</u>	<u>\$ 13,310</u>	<u>\$ 11,696</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	93.586 COURT IMPROVEMENT GRANT	Clerk of the Circuit Court	Juvenile Alternatives to Detention Initiatives	97.042 C44P-4-344B	Cell Tower Lease Fund	Clifford Drain Reconstruction Line B
Cash and investments - beginning	\$ 6,999	\$ 1,700,287	\$ 33,476	\$ 60,072	\$ 133,461	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	30,898	-
Fines and forfeits	-	9,606,128	-	-	-	-
Other receipts	-	-	7,617	-	-	12,774
Total receipts	-	9,606,128	7,617	-	30,898	12,774
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	36,418	-	-	-
Other services and charges	-	-	2,077	-	-	-
Capital outlay	-	-	7,332	-	-	-
Other disbursements	-	9,699,093	-	-	-	6,387
Total disbursements	-	9,699,093	45,827	-	-	6,387
Excess (deficiency) of receipts over disbursements	-	(92,965)	(38,210)	-	30,898	6,387
Cash and investments - ending	\$ 6,999	\$ 1,607,322	\$ (4,734)	\$ 60,072	\$ 164,359	\$ 6,387

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	97.073 C44P-5-666B	CDFA 93.268 Immunization Program Fund	State Street Annex Project	Employee Trust Account (ETA)	CFDA 16.575 VOCA Grant	CFDA 20.616 OPO Grant
Cash and investments - beginning	\$ 999	\$ (1,367)	\$ 22,888	\$ 947,604	\$ 205,786	\$ 3,871
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	96,298	-	-	149,227	16,206
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	96,298	-	-	149,227	16,206
Disbursements:						
Personal services	-	-	-	-	64,409	20,075
Supplies	-	11,996	-	-	1,242	-
Other services and charges	-	81,472	-	-	4,578	-
Capital outlay	-	20,143	-	-	3,747	-
Other disbursements	-	40,492	-	-	-	-
Total disbursements	-	154,103	-	-	73,976	20,075
Excess (deficiency) of receipts over disbursements	-	(57,805)	-	-	75,251	(3,869)
Cash and investments - ending	\$ 999	\$ (59,172)	\$ 22,888	\$ 947,604	\$ 281,037	\$ 2

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Pre-Trial Release Grant	Veterans Court Collections	97.047 EMC-2014-PC-0007	Veterans Court Fund	Veterans Treatment Court Grant	16.523 Incentives and Sanctions
Cash and investments - beginning	\$ 23,986	\$ 13,468	\$ (6,947)	\$ 1,060	\$ 3,208	\$ 37
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	20,911	-	-	85,646	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	975	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	20,911	975	-	85,646	-	-
Disbursements:						
Personal services	124,252	-	-	69,397	-	-
Supplies	-	3,438	-	-	-	-
Other services and charges	9,925	4,833	-	2,485	8,109	-
Capital outlay	-	-	-	-	-	-
Other disbursements	258,897	-	-	-	-	-
Total disbursements	393,074	8,271	-	71,882	8,109	-
Excess (deficiency) of receipts over disbursements	(372,163)	(7,296)	-	13,764	(8,109)	-
Cash and investments - ending	\$ (348,177)	\$ 6,172	\$ (6,947)	\$ 14,824	\$ (4,901)	\$ 37

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Grant#15-GCF-LPA-02	Sidney Branch Regulated Drain	20.703 HM-HMP-0548-16-01-00	97.042 EMPGP	Rental Payment
Cash and investments - beginning	\$ 96,199	\$ 11,498	\$ 2,744	\$ (798)	\$ 181,042
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,137,211	-	9,561	-	-
Charges for services	-	-	-	-	79,783
Fines and forfeits	-	-	-	-	-
Other receipts	-	7,584	-	-	-
Total receipts	<u>1,137,211</u>	<u>7,584</u>	<u>9,561</u>	<u>-</u>	<u>79,783</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	1,233,410	-	-	-	12,799
Capital outlay	-	-	-	-	-
Other disbursements	-	1,851	-	-	-
Total disbursements	<u>1,233,410</u>	<u>1,851</u>	<u>-</u>	<u>-</u>	<u>12,799</u>
Excess (deficiency) of receipts over disbursements	<u>(96,199)</u>	<u>5,733</u>	<u>9,561</u>	<u>-</u>	<u>66,984</u>
Cash and investments - ending	\$ -	\$ 17,231	\$ 12,305	\$ (798)	\$ 248,026

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Drug Seizure/Forfeitures	SIM Opioid Grant	2007 LETPP	Bartholomew Co. PreTrial II	IDHS Foundation 2017 Grant	ISETS
Cash and investments - beginning	\$ 231,808	\$ 71,118	\$ 652	\$ 17,540	\$ (1,962)	\$ 25,311
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	5,000	-	37,193	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	1,260,046
Other receipts	728,380	-	-	-	-	-
Total receipts	728,380	5,000	-	37,193	-	1,260,046
Disbursements:						
Personal services	-	-	-	12,783	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	69,764	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	98,549	-	-	14,540	-	1,251,164
Total disbursements	98,549	69,764	-	27,323	-	1,251,164
Excess (deficiency) of receipts over disbursements	629,831	(64,764)	-	9,870	-	8,882
Cash and investments - ending	\$ 861,639	\$ 6,354	\$ 652	\$ 27,410	\$ (1,962)	\$ 34,193

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	County Treasurer	Thrive Alliance Guardianship Program	ICJI Realm	VIP Commission	LIT Public Safety/Co Share Fund	William Steinker Drain Maintenance
Cash and investments - beginning	\$ 2,004,113	\$ 16,002	\$ (35,296)	\$ 548,153	\$ 998,847	\$ 383
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	75,000	88,063	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,287,235	-	-	2,089,404	541,640	2,976
Total receipts	2,287,235	75,000	88,063	2,089,404	541,640	2,976
Disbursements:						
Personal services	-	-	106,120	-	-	-
Supplies	-	-	4,062	-	-	-
Other services and charges	-	84,041	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,003,682	-	-	1,904,041	839,637	-
Total disbursements	2,003,682	84,041	110,182	1,904,041	839,637	-
Excess (deficiency) of receipts over disbursements	283,553	(9,041)	(22,119)	185,363	(297,997)	2,976
Cash and investments - ending	\$ 2,287,666	\$ 6,961	\$ (57,415)	\$ 733,516	\$ 700,850	\$ 3,359

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	William Steinker Drain Construction	Barth Co. LHD Partners Project	97.042 EMC-2017-EP-00002-S01	City Electrical License	Family Recovery Court Grant 19/20
Cash and investments - beginning	\$ -	\$ 1,063	\$ 70	\$ -	\$ 40,330
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	145,392
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	4,221	-	-	8,325	-
Total receipts	4,221	-	-	8,325	145,392
Disbursements:					
Personal services	-	-	-	-	79,204
Supplies	-	-	-	-	9,114
Other services and charges	-	-	-	-	10,026
Capital outlay	-	-	-	-	-
Other disbursements	3,592	-	-	8,275	-
Total disbursements	3,592	-	-	8,275	98,344
Excess (deficiency) of receipts over disbursements	629	-	-	50	47,048
Cash and investments - ending	\$ 629	\$ 1,063	\$ 70	\$ 50	\$ 87,378

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	LIT/Public Safety Fund	Co Law Enf Cont Ed Sheriff	Drug Court Fees	MVH Restricted	D.C. Elliott (R)	16.585 Adult Drug Treatment Court/BJA Grant
Cash and investments - beginning	\$ -	\$ 707	\$ 17,849	\$ 797,401	\$ -	\$ (9,112)
Receipts:						
Taxes	1,349,881	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	2,364,148	-	117,318
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	5,000	21,004	7,143	6,845	-
Total receipts	1,349,881	5,000	21,004	2,371,291	6,845	117,318
Disbursements:						
Personal services	-	-	-	-	-	97,778
Supplies	-	-	3,748	-	-	-
Other services and charges	-	4,116	4,981	-	-	28,834
Capital outlay	-	-	-	2,226,555	-	-
Other disbursements	1,349,881	-	11,224	622,644	6,845	-
Total disbursements	1,349,881	4,116	19,953	2,849,199	6,845	126,612
Excess (deficiency) of receipts over disbursements	-	884	1,051	(477,908)	-	(9,294)
Cash and investments - ending	\$ -	\$ 1,591	\$ 18,900	\$ 319,493	\$ -	\$ (18,406)

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Drug Treatment Court Grant	Court Interpreter Grant	Public Defender Circuit Court	Public Defender Superior Court I	Public Defender Superior Court II	D.C. Elliott (M)
Cash and investments - beginning	\$ 5,187	\$ (4,263)	\$ 366	\$ 8,960	\$ 62,704	\$ 3,480
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	8,000	8,486	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	25,664	1,256	24,673	-
Other receipts	-	-	-	-	-	2,422
Total receipts	8,000	8,486	25,664	1,256	24,673	2,422
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	8,062	1,189	18,640	-	57,717	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	968
Total disbursements	8,062	1,189	18,640	-	57,717	968
Excess (deficiency) of receipts over disbursements	(62)	7,297	7,024	1,256	(33,044)	1,454
Cash and investments - ending	\$ 5,125	\$ 3,034	\$ 7,390	\$ 10,216	\$ 29,660	\$ 4,934

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Cross Creek	Cummins Park Facility Program	Heavy Equipment Tax/State Welfare	Cares Grant - Election	COVID Testing Site Grant	Cares Virus Relief Fund Reimbursement
Cash and investments - beginning	\$ -	\$ 2,084	\$ 209	\$ 90	\$ 230,736	\$ 503
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	268,966	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	119,558	-	-	-	-	-
Total receipts	119,558	-	-	-	268,966	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	43,394	-
Capital outlay	-	-	-	-	419,914	-
Other disbursements	102,456	507	-	-	-	-
Total disbursements	102,456	507	-	-	463,308	-
Excess (deficiency) of receipts over disbursements	17,102	(507)	-	-	(194,342)	-
Cash and investments - ending	\$ 17,102	\$ 1,577	\$ 209	\$ 90	\$ 36,394	\$ 503

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	CEDIT Homestead Credit	Bartholomew County Juvenile Court	Highway 2019 Bond Interest	Reassessment	Covid - Justice	INNVAC Grant
Cash and investments - beginning	\$ 18,149	\$ 3,829	\$ 262,961	\$ 400,961	\$ (60,585)	\$ (18,068)
Receipts:						
Taxes	-	-	-	212,339	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	840	180,341	136,565
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	482,096	3,073	-	-
Total receipts	-	-	482,096	216,252	180,341	136,565
Disbursements:						
Personal services	-	-	-	155,758	-	-
Supplies	-	120	-	-	65,560	28,196
Other services and charges	-	3,794	-	248,706	-	65,912
Capital outlay	-	-	-	-	54,196	350
Other disbursements	-	-	481,371	-	-	-
Total disbursements	-	3,914	481,371	404,464	119,756	94,458
Excess (deficiency) of receipts over disbursements	-	(3,914)	725	(188,212)	60,585	42,107
Cash and investments - ending	\$ 18,149	\$ (85)	\$ 263,686	\$ 212,749	\$ -	\$ 24,039

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Ineligible Homestead Credit	Innkeeper's Tax Collection	Jail Inmate Medical Care	97.042 C44P-3-340B	Community Corrections Adult	97.067 2015 SHSP Grant
Cash and investments - beginning	\$ 73,888	\$ 375,704	\$ 50	\$ 2,952	\$ 33,600	\$ (25,300)
Receipts:						
Taxes	43,709	1,677,467	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,540,025	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>43,709</u>	<u>1,677,467</u>	<u>-</u>	<u>-</u>	<u>1,540,025</u>	<u>-</u>
Disbursements:						
Personal services	3,825	-	-	-	1,352,625	-
Supplies	-	-	-	-	41,260	-
Other services and charges	5,581	1,912,097	-	-	53,338	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	8,856	11,675
Total disbursements	<u>9,406</u>	<u>1,912,097</u>	<u>-</u>	<u>-</u>	<u>1,456,079</u>	<u>11,675</u>
Excess (deficiency) of receipts over disbursements	<u>34,303</u>	<u>(234,630)</u>	<u>-</u>	<u>-</u>	<u>83,946</u>	<u>(11,675)</u>
Cash and investments - ending	<u>\$ 108,191</u>	<u>\$ 141,074</u>	<u>\$ 50</u>	<u>\$ 2,952</u>	<u>\$ 117,546</u>	<u>\$ (36,975)</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	American Rescue Plan	BC Greater Northern TIF	Nami Indiana Inc.	Cross Creek (M)	Payroll Withholding - Insurance	Supplemental Insurance Withholding
Cash and investments - beginning	\$ 6,262,726	\$ 4,707	\$ 950	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	105,998	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	8,240,791	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	1,826	739,120	56,389
Total receipts	<u>8,240,791</u>	<u>105,998</u>	<u>-</u>	<u>1,826</u>	<u>739,120</u>	<u>56,389</u>
Disbursements:						
Personal services	37,861	-	-	-	-	-
Supplies	86,511	-	-	-	-	-
Other services and charges	3,484,157	-	-	-	-	-
Capital outlay	123,707	-	-	-	-	-
Other disbursements	92,550	-	-	671	739,120	56,389
Total disbursements	<u>3,824,786</u>	<u>-</u>	<u>-</u>	<u>671</u>	<u>739,120</u>	<u>56,389</u>
Excess (deficiency) of receipts over disbursements	<u>4,416,005</u>	<u>105,998</u>	<u>-</u>	<u>1,155</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 10,678,731</u>	<u>\$ 110,705</u>	<u>\$ 950</u>	<u>\$ 1,155</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, 2022

	Interstate Compact State Share	Emergency Court Interpreter Grant	Save Grant	Juvenile Title II Funding	Highway Fund	Inheritance Tax
Cash and investments - beginning	\$ -	\$ (1,039)	\$ (464)	\$ (4,550)	\$ 937,791	\$ 335
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	50	2,159,037	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	506,355	-
Total receipts	-	-	-	50	2,665,392	-
Disbursements:						
Personal services	-	-	261	-	1,454,944	-
Supplies	-	-	-	-	456,369	-
Other services and charges	-	-	-	-	516,236	-
Capital outlay	-	-	-	-	29,411	-
Other disbursements	177	-	-	-	40,030	-
Total disbursements	177	-	261	-	2,496,990	-
Excess (deficiency) of receipts over disbursements	(177)	-	(261)	50	168,402	-
Cash and investments - ending	\$ (177)	\$ (1,039)	\$ (725)	\$ (4,500)	\$ 1,106,193	\$ 335

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Opioid Restricted Fund	Opioid Unrestricted Fund	Title II Grant	Overweight Vehicle Fund	Workforce Supplemental School Liaison Grant	Court Reform Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	445,452	190,696	-	-	495,000	4,350
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	36	-	-
Other receipts	-	-	4,500	-	-	-
Total receipts	445,452	190,696	4,500	36	495,000	4,350
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	1,500	-
Other services and charges	-	-	-	-	135,439	-
Capital outlay	-	-	-	-	7,305	11,846
Other disbursements	-	-	-	36	-	-
Total disbursements	-	-	-	36	144,244	11,846
Excess (deficiency) of receipts over disbursements	445,452	190,696	4,500	-	350,756	(7,496)
Cash and investments - ending	\$ 445,452	\$ 190,696	\$ 4,500	\$ -	\$ 350,756	\$ (7,496)

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Railroad Repairs Grant	2022 Wellness Grant	Community Preparedness -OEP	CFDA 16.738 JAG Grant	YSC Discretionary Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	34,800	6,420	3,200	1,415	24,468
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>34,800</u>	<u>6,420</u>	<u>3,200</u>	<u>1,415</u>	<u>24,468</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	7,133
Other services and charges	34,800	-	-	-	3,921
Capital outlay	-	-	-	-	9,469
Other disbursements	-	6,420	-	-	-
Total disbursements	<u>34,800</u>	<u>6,420</u>	<u>-</u>	<u>-</u>	<u>20,523</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>3,200</u>	<u>1,415</u>	<u>3,945</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,200</u>	<u>\$ 1,415</u>	<u>\$ 3,945</u>

BARTHOLOMEW COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	LEAD Health Issues/Challenges Grant	MHMP Hazard Mitigation Act	Community Corrections Juvenile	Indiana Local Body Camera	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 65,387,809
Receipts:					
Taxes	-	-	-	-	213,515,716
Licenses and permits	-	-	-	-	436,910
Intergovernmental receipts	4,520	-	-	-	22,694,737
Charges for services	-	-	-	-	1,862,738
Fines and forfeits	-	-	-	-	12,035,285
Other receipts	-	-	-	-	63,497,186
Total receipts	4,520	-	-	-	314,042,572
Disbursements:					
Personal services	-	-	10,634	-	31,711,444
Supplies	1,318	-	-	-	2,778,337
Other services and charges	-	-	-	960	20,227,112
Capital outlay	-	-	-	-	8,894,256
Other disbursements	-	11,674	-	-	238,960,552
Total disbursements	1,318	11,674	10,634	960	302,571,701
Excess (deficiency) of receipts over disbursements	3,202	(11,674)	(10,634)	(960)	11,470,871
Cash and investments - ending	\$ 3,202	\$ (11,674)	\$ (10,634)	\$ (960)	\$ 76,858,680

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OTHER INFORMATION

BARTHOLOMEW COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Bartholomew County Building Corporation	Jail addition and renovation	<u>\$ 1,994,000</u>	1/15/2007	1/15/2027

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities: General obligation bonds	Local Income Tax Revenue Bonds Series 2019	<u>\$ 4,690,000</u>	<u>\$ 479,219</u>
Totals		<u>\$ 4,690,000</u>	<u>\$ 479,219</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/>.