
From: OAKES, GLYNDA
Sent: Tuesday, May 28, 2024 9:19 AM
To: 'jshaw@rs-corp.com'
Cc: 'heather.siesel@bartholomew.in.gov'; JEAN, RUTH
Subject: FW: Bartholomew County SWMD Financial Assurance Update
Attachments: 2024 BCSWMD FA Submittal.pdf

Thank you for your submittal, we'll be in contact if additional information is needed.



Glynda Oakes

IDEM, OLQ, Hazardous Waste Permit
100 N. Senate Ave, Rm 1101, Indianapolis, IN 46204
(317) 233-1052 goakes@idem.in.gov



www.idem.IN.gov

Scan the QR code to leave your feedback.

We appreciate your input!



From: John Shaw <jshaw@rs-corp.com>
Sent: Thursday, May 23, 2024 11:27 AM
To: Fracetti, Juliana <JFracett@idem.IN.gov>
Cc: Heather Siesel <heather.siesel@bartholomew.in.gov>
Subject: Bartholomew County SWMD Financial Assurance Update

****** This is an EXTERNAL email. Exercise caution. DO NOT open attachments or click links from unknown senders or unexpected email. ******

Ms. Fracetti:

Attached please find the Annual Financial Assurance Update for Bartholomew County SWMD which includes three (3) sites (Bartholomew County Landfill I (FP #3-3), Bartholomew County Landfill II (FP #3-8), and City Garage Construction Demolition Site (FP #3-6)).

If you have any questions or concerns, please do not hesitate to contact me.

Sincerely,
John Shaw
Regional Services Corp
317-604-7279

Submitted Electronically

May 20, 2024

Ms. Juliana Fracetti
Solid Waste Permit Section
Office of Land Quality
Indiana Department of Environmental Management
100 N. Senate Avenue
Mail Code 65-45
Indianapolis, IN 46204-2251

Re: 2024-2025 Closure/Post-Closure
Financial Assurance Update
Bartholomew County SWMD

Dear Ms. Fracetti:

Submitted herewith on behalf of Bartholomew County Solid Waste Management District (BCSWMD) is one (1) copy of the 2024-2025 Closure/Post-Closure Financial Assurance cost estimates for the below sites.

- Bartholomew County Landfill I (FP #3-3)
- Bartholomew County Landfill II (FP #3-8)
- City Garage Construction Demolition Site (FP #3-6)

Cost estimates are summarized on the attached Schedule A. The existing contour map with the waste boundaries delineated are enclosed.

Bartholomew County SWMD continues to use the "local government financial test option" to satisfy financial responsibilities (closure and post-closure). Attached are Financial Assurance documents.

Please call me or Ms. Heather Siesel (812-376-2614) if you have any questions.

Sincerely,



John Shaw, P.E.
Project Engineer

cc: Ms. Heather Siesel, BCSWMD

**ANNUAL CLOSURE/POST CLOSURE
FINANCIAL ASSURANCE UPDATE
(2024-2025)**

Bartholomew County SWMD



Indiana Department of Environmental Management
Office of Land Quality, Permits Branch
100 North Senate Ave.
Indianapolis, IN 46204

I am the chief financial officer of **Bartholomew County, Indiana**.

This letter is in support of **Bartholomew County, Indiana** use of the financial test to demonstrate financial assurance, as specified in 329 IAC 10-39-2(a)(6). **Bartholomew County, Indiana** is the owner or operator of the following facilities for which financial assurance for closure, post-closure care, and/or corrective action is demonstrated through the financial test specified in 329 IAC 10-39-2(a)(6).

Part I (BCLF I)

Provide the current closure, post-closure, corrective action cost estimates, and any other environmental obligations provided for by a financial test. List additional facilities separately.

Solid Waste Facility Name: **Bartholomew County Landfill I**

Facility Permit Number: **FP 03-03**

Type of unit: **Closed MSW Landfill**

Facility Address:

County: **Bartholomew**

Closure Cost Estimate: **\$ Closed in 1999**

Post-Closure Cost Estimate: **\$ 468,777**

Corrective Action Cost Estimate: **\$ ---**

Other Environmental Obligations: **\$ ---**

Focused on providing accurate information, maintaining and enhancing government transparency, and delivering great customer service to Bartholomew County.

Not a State Form

Government Office Building, Suite 102 • 440 1/2 Third Street, Columbus, Indiana 47201-6798
Ph. 812-379-1510 • Fax 812-379-5321 • pia.oconnor@bartholomew.in.gov • dpattinill@bartholomew.in.gov

Part I (C/D Site)

Provide the current closure, post-closure, corrective action cost estimates, and any other environmental obligations provided for by a financial test. List additional facilities separately.

Solid Waste Facility Name: **City Garage Construction Demolition Site**

Facility Permit Number: **FP 03-06**

Type of unit: **Construction/Demolition Site**

Facility Address:

County: **Bartholomew**

Closure Cost Estimate: **\$ 542,000**

Post-Closure Cost Estimate: **\$ 224,469**

Corrective Action Cost Estimate: **\$ ---**

Other Environmental Obligations: **\$ ---**

Part I (BCLF II)

Provide the current closure, post-closure, corrective action cost estimates, and any other environmental obligations provided for by a financial test. List additional facilities separately.

Solid Waste Facility Name: **Bartholomew County Landfill II**

Facility Permit Number: **FP 03-08**

Type of unit: **MSW Landfill**

Facility Address: **811 East CR 450 South, Columbus**

County: **Bartholomew**

Closure Cost Estimate: **\$ 3,905,008**

Post-Closure Cost Estimate: **\$ 1,449,121**

Corrective Action Cost Estimate: **\$ ---**

Other Environmental Obligations: **\$ ---**

Part II

Does **Bartholomew County, Indiana** have outstanding, rated general obligation bonds that are not secured by insurance, a letter of credit, or other collateral or guarantee? Yes X No

If yes, the bond rating must be investment grade as issued by Moody's or Standard and Poor's.

Current bond rating: A+ Name of rating service: Standard and Poor's

Date of issuance of bond: 2/26/2015 Date of maturity of bond: 1/15/2027

Part III

The fiscal year for **Bartholomew County, Indiana** ends on: **December 31**

The figures for the following items marked with an asterisk are derived from independently audited, year-end financial statements for the most recently completed fiscal year.

- 1) Sum of current final closure, post-closure care, and/or corrective measures cost estimates, and any other environmental obligations assured by a financial test (total of all amounts shown in Part I): **\$ 6,589,375**

- *2) Sum of cash and marketable securities: **\$ 21,290,467**

- *3) Total expenditures: **\$ 31,932,633**

- *4) Annual debt service: **\$ 1,807,000**

- *5) Total annual revenue: **\$ 31,512,775**

- 6) Is line 2 divided by line 3 greater than or equal to 0.05? Yes X No
("No" disqualifies local government from use of this test)

- 7) Is line 4 divided by line 3 less than or equal to 0.20? Yes X No
("No" disqualifies local government from use of this test)

- 8) Is line 1 divided by line 5 less than or equal to 0.43? Yes X No
If No, complete lines 9 and 10.

- 9) Multiply line 5 by 0.43 = \$
(This is the maximum amount allowed to assure environmental costs with this test.)

- 10) Line 9 subtracted from line 1 = \$
(This amount must be assured by another financial assurance mechanism listed in 329 IAC 10-39-2.)

Part IV

I hereby certify the following:

(1) financial statements for **Bartholomew County, Indiana** are prepared in conformity with generally accepted accounting principles (GAAP) for governments;

(2) **Bartholomew County, Indiana** has not operated at a deficit equal to 5% or more of total annual revenue in either of the past two fiscal years;

(3) **Bartholomew County, Indiana** is not in default on any outstanding general obligation bonds;

(4) **Bartholomew County, Indiana** has not received an adverse opinion, disclaimer of opinion, or other qualified opinion from the independent CPA or the state board of accounts auditing its financial statements; and,

(5) **Bartholomew County, Indiana** has placed in its annual Comprehensive Annual Financial Report (CAFR) a reference to the costs assured through this financial test, including:

- a) nature and source of closure/post-closure care requirements;
- b) reported liability at the balance sheet;
- c) estimated total closure and post-closure care cost remaining to be recognized;
- d) percentage of landfill capacity used to-date; and
- e) estimated landfill life in years.

(Conformance with General Accounting Standards Board Statement 18 assures compliance with the public notice requirement and item (5).)


(Signature of Chief Financial Officer)

May 22, 2024
(Date)

Printed Name: Pia O'Connor

REQUIRED ATTACHMENTS:

1. The independently audited year-end financial statements for the latest fiscal year (for local governments where audits are required every 2 years, unaudited statements may be used in years when audits are not required), including the unqualified opinion of the auditor, who shall be an independent CPA or the state board of accounts that conducts equivalent comprehensive audits. (Web address in lieu of a hard copy is acceptable.)
2. A "special report" from the local government permittee's independent CPA or State Board of Accounts based on performing an agreed upon procedures engagement relative to the financial ratios in this financial test. The report must state the procedures performed and the findings, including whether or not there were discrepancies found in the comparison.
3. A copy of the CAFR or certification that the requirements of General Accounting Standards Board Statement 18 have been met. (Web address in lieu of a hard copy is acceptable.)
4. A copy of approved closure, post-closure, and/or corrective action costs (typically contained in the approved closure and/or post-closure plan).
- 5. Evidence of the bond rating from Moody's or Standard & Poor's, if applicable.

SOLID WASTE FINANCIAL ASSURANCE: 329 IAC 10-39
LOCAL GOVERNMENT FINANCIAL TEST
LANDFILL CHECKLIST
Annual Submittal Due June 15, 2024

5/20/2024 Landfill Name Bartholomew County Landfill II Solid Waste Landfill ID # 3-8

Landfill contact(s) (email and phone) Heather Siesel (heather.siesel@bartholomew.in.gov / 812-376-2614)

County Auditor/CFO (email and phone) Pia O'Connor (pia.oconnor@bartholomew.in.gov / 812-379-1510)

Date of approved closure / post-closure plan **Closure:** December 2018 **Post-Closure:** August 2013

*Date of closure certification N/A

Prior year closure cost estimate \$ 3,733,983 Prior year post-closure cost estimate \$ 1,422,125

Current year adjusted closure cost \$ 3,930,543 *Current year adjusted post-closure cost \$ 1,456,847

Provide a detailed written estimate of the closure / post-closure cost adjust for inflation. The inflation factor is derived from the **annual** implicit price deflator (IPD) for gross national product as published by the U.S. Department of Commerce in its Survey of Current Business (Bureau of Economic Analysis (BEA), **Table 1.1.9**. Implicit Price Deflators for Gross Domestic Product).¹ 329 IAC 10-39-2(b-c); 329 IAC 10-39-3(b-c)

[What is an implicit price deflator and where can I find the GNP IPD? | U.S. Bureau of Economic Analysis \(BEA\)](https://www.bea.gov/help/faq/513)
(<https://www.bea.gov/help/faq/513>)

Tip: modify Table 1.1.9 to reflect annual IPDs for the calculation; year-end IPD is generally released late March of each year.

The cost estimate should state the inflation factor¹.

[Inflation adjustment may not be necessary if unit is in post-closure and the current financial assurance adequately covers the remaining post-closure care period. Agency approval must be obtained before reducing the amount of coverage.]

Do **not** include a copy of your closure / post-closure plan. IDEM has it on file.

See page 2 if you have an **active** Municipal Solid Waste Landfill (MSWLF).

Provide a signed letter from the Local Government CFO using the IDEM approved form (financial test). The instructions following the CFO signature has been revised to require placement in the facility operating record rather than submittal to IDEM. If the county government can no longer pass the conditions of the financial test, please contact this office.

Email this completed checklist, and the required information detailed above.

Email the annual submittal to: Glynda Oakes goakes@idem.IN.gov and Ruth Jean rjean@idem.IN.gov

¹ The inflation factor is the result of dividing the latest published **annual** deflator by the deflator for the previous year:

$IPD\ current\ year \div IPD\ previous\ year = inflation\ factor$ (result is NOT a percentage).

$(Cost\ estimate) \times (Inflation\ Factor) = inflation-adjusted\ cost\ estimate$

You may use the IPD for GNP or GDP if you are consistent from year to year.

SCHEDULE A-3
BARTHOLOMEW COUNTY LANDFILL II
 FP #03-08
2024-2025 Closure and Post-Closure Funding Estimates

A. <u>Closure Funding Estimate</u> (Incremental)	
• Approved Closure Plan (Revised 3/18)	\$ 108,420/acre
• Inflation Factor 2017-2023 (x 1.223)	\$ 132,598/acre
○ Cell 1A: 4.8 acres x \$132,598/acre	\$ 636,470
○ Cell 1B: 2.8 acres x \$132,598/acre	\$ 371,274
○ Cell 1C: 2.8 acres x \$132,598/acre	\$ 371,274
○ Cell 1D: 2.8 acres x \$132,598/acre	\$ 371,274
○ Cell 1E: 1.8 acres x \$132,598/acre	\$ 238,676
○ Cell 2A: 6.0 acres x \$132,598/acre	\$ 795,588
○ Cell 2B: 3.3 acres x \$132,598/acre	\$ 437,573
○ Cell 2C: 3.3 acres x \$132,598/acre	\$ 437,573
○ Cell 2D: 3.3 acres x \$132,598/acre	\$ 437,573
○ Cell 2E: 2.6 acres x \$132,598/acre	\$ 344,755
○ Cell 3S: 4.0 acres x \$132,598/acre	\$ 530,392
○ 2019 Partial Closure: 3.8 acres x \$132,598 (credit)	(\$ 503,872)
○ 2023 Partial Closure: 5.0 acres x 132,598 (credit).....	(\$ 563,542)
Required Closure Fund Balance	\$3,905,008
(Assured by Local Government Financial Test)	
B. <u>Post-Closure Funding Estimate</u> (Entire Facility)	
• Post-Closure Funding utilizing 2013 Plan	\$ 1,103,672
(See attached Calculations)	
• Inflation Factor 2012-2023 (x 1.313)	\$ 1,449,121
Current Post-Closure Funding Requirement.....	\$ 1,449,121
(Assured by Local Government Financial Test)	
C. <u>Combined Closure and Post-Closure</u>	
\$3,905,008 (Closure) + \$1,449,121 (Post-Closure)	\$ 5,354,129
(Assured by Local Government Financial Test)	

Closure

Inflation Multiplier (IPD-GDP) = 1.828 (1.0265 x 1.7812)

Year 2023 Inflation Factor (IF) = 1.0265 (2.65%) IPD-GDP (Q4-2023/Q4-2022 = 123.271/120.093)

Years 2018-2022 Inflation Factor (IF) = 1.1917 (19.17%) IPD-GDP (Q4-2022 / Q4-2017 = 120.093 / 100.778)

Post-Closure

Inflation Multiplier (IPD-GDP) = 1.313 (1.0265 x 1.2792)

Year 2023 Inflation Factor (IF) = 1.0265 (2.65%) IPD-GDP (Q4-2023 / Q4-2022 = 123.271 / 120.093)

Years 2013-2022 Inflation Factor (IF) = 1.2792 (27.92%) IPD-GDP (Q4-2022 / Q4-2012 = 120.093 / 93.885)

BCLF 2

Post-closure costs identified in the Approved Post Closure Plan (1996) in conjunction with the following equation as provided in 329 IAC 10-39-3(b)(2):

$$\left[\left(\frac{CA + TRA}{TPA} \times PC_{(o)} \right) + PC_{(f)} \right] \times C = PCF$$

Where:	CA = Total of existing acres certified to receive waste	37.5 acres
	TPA = Total Permitted Acres	86.7 acres
	TRA = Total Projected Acres that will be certified to	0 acres
	PC _(f) = Fixed Post -Closure costs	\$439,513
	PC _(o) = All other Post-Closure costs but fixed Post-	\$1,025,198
	C = Contingencies, which equals	1.25
	PCF = Post-Closure Funding	

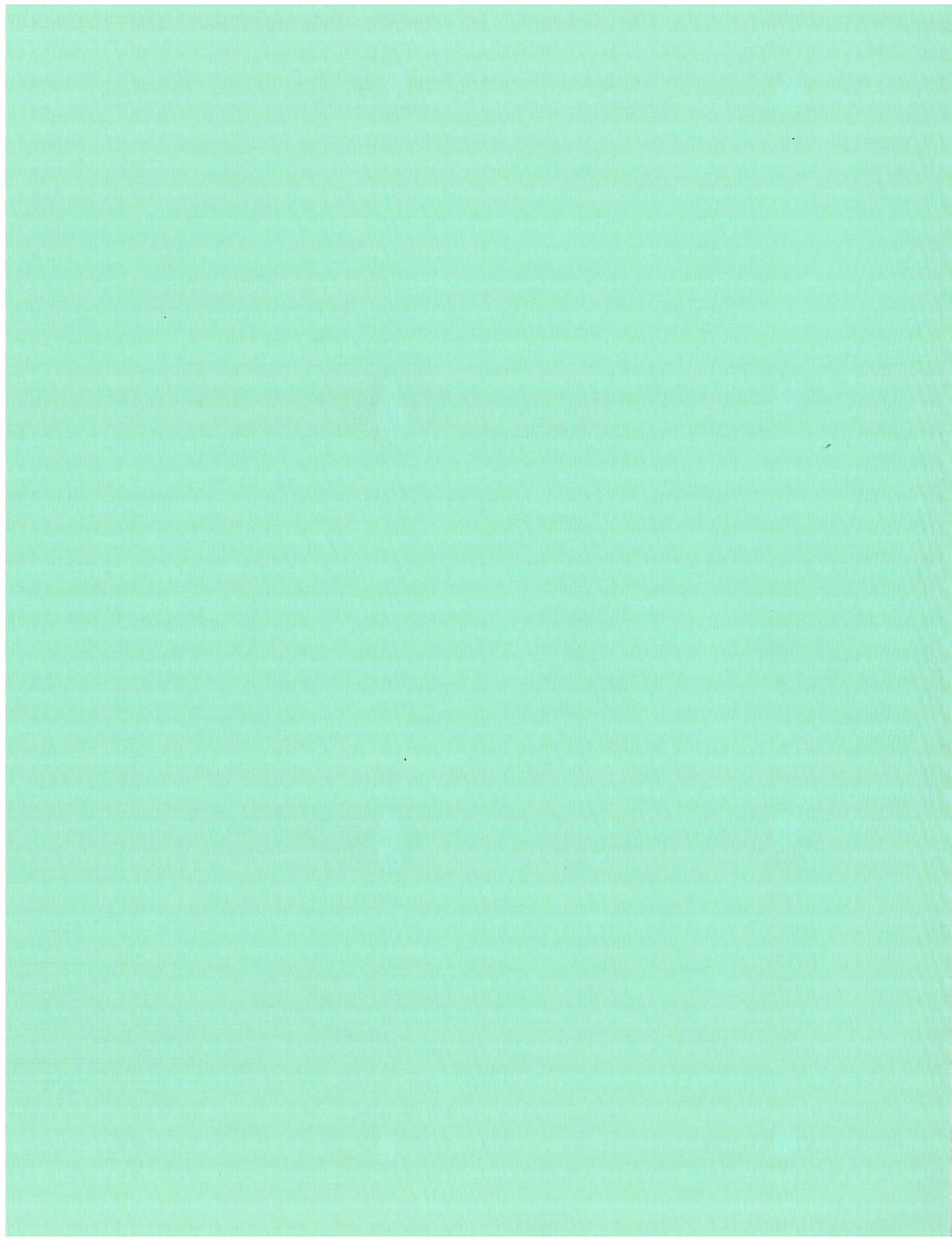
From the Post-Closure Plan (1996) the following are fixed costs:

A. Cost for semi-annual inspections and reports	\$18,000
D. Cost for maintenance of access control & benchmarks	\$71,600
F. Cost for methane venting system and monitoring and maintenance	\$33,300
G. Cost for groundwater monitoring system maintenance	\$26,400
H. Cost for groundwater monitoring (11 wells currently monitored)	\$260,213
I. Other Costs (2 sumps currently in-place)	<u>\$30,000</u>
Total Fixed Costs	\$439,513

From the Post-Closure Plan (1996) the following are not fixed costs:

B. Cost for maintenance of final cover and vegetation	\$800,198
C. Cost for vegetation control	\$57,000
E. Cost for leachate collection system monitoring and disposal	<u>\$168,000</u>
Total <u>NOT</u> Fixed Costs	\$1,025,198

PCF = \$1,103,672



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



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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)
ISETS	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	-	-	-	5,862	-	-
Intergovernmental receipts	-	-	-	-	-	-
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 -	Sex and Violent Offender Admin - State	Child Restraint Violations Fines	Education Plate Fees Agency	Riverboat Revenue Sharing	LIT Certified Shares
	State Share					
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>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>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

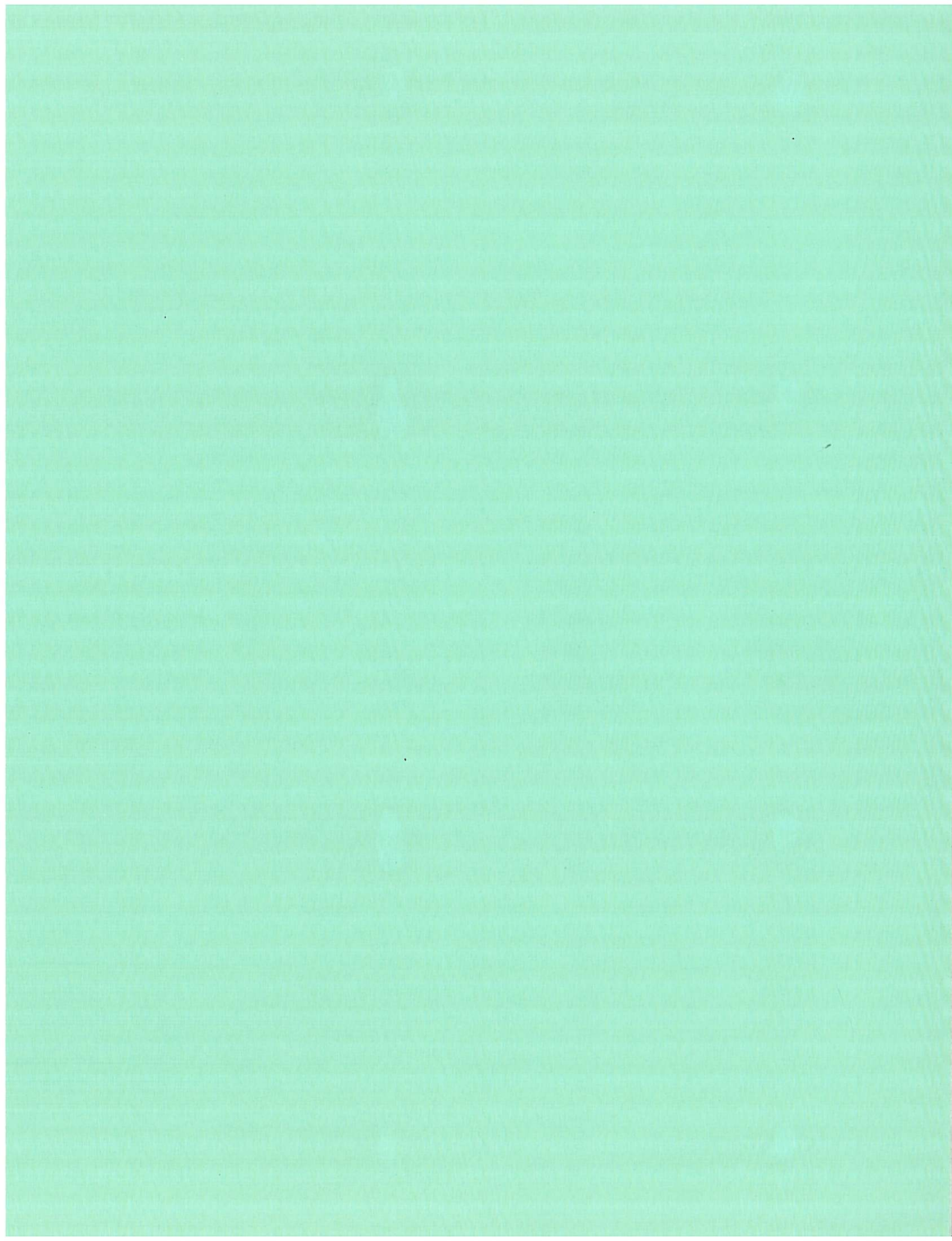
BARTHOLOMEW COUNTY
 SCHEDULE OF LEASES AND DEBT
 For the Year Ended December 31, 2021

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/>.



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

FEDERAL COMPLIANCE AUDIT REPORT

OF

BARTHOLOMEW COUNTY, INDIANA

January 1, 2021 to December 31, 2021



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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 ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

TO: THE OFFICIALS OF BARTHOLOMEW COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Bartholomew County (County), for the year ended December 31, 2021, and the related notes to the financial statement, which collectively comprise the County's financial statement and have issued our report thereon dated July 28, 2022, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statement will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2021-001, that we consider to be material weaknesses.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*
(Continued)

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2021-001.

Bartholomew County's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to findings identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The County's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of the financial statement, and, accordingly, we express no opinion on it.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Beth Kelley, CPA, CFE
Deputy State Examiner

July 28, 2022



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

TO: THE OFFICIALS OF BARTHOLOMEW COUNTY, INDIANA

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited Bartholomew County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 2021. The County's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2021.

Basis for Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE
(Continued)

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually, or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2021-002. Our opinion on the major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the noncompliance findings identified in our audit described in the accompanying Schedule of Findings and Questioned Costs. The County's response to the noncompliance findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance, and, accordingly, we express no opinion on the response.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE
(Continued)

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance, and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance, described in the accompanying Schedule of Findings and Questioned costs as item 2021-002, to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards require the auditor to perform limited procedures on the County's response to the internal control over compliance findings identified in our audit described in the accompanying Schedule of Findings and Questioned Costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance, and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE
(Continued)

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statement of the County, as of and for the year ended December 31, 2021, and the related notes to the financial statement. We issued our report thereon dated July 28, 2022, which contained a dual opinion on the financial statement. An adverse opinion was issued regarding the presentation in accordance with U.S. *Generally Accepted Accounting Principles*, and an unmodified opinion was issued regarding the presentation in accordance with the *Regulatory Basis of Accounting*. Our audit was performed for the purpose of forming an opinion on the financial statement as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement as a whole.



Beth Kelley, CPA, CFE
Deputy State Examiner

July 28, 2022

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

The Schedule of Expenditures of Federal Awards and accompanying notes presented were approved by management of the County. The schedule and notes are presented as intended by the County.

BARTHOLOMEW COUNTY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended December 31, 2021

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listings Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient	Total Federal Awards Expended
<u>Department of Agriculture</u>					
Child Nutrition Cluster					
School Breakfast Program	Indiana Department of Education	10.553	FY2021	\$ -	\$ 6,205
Child Nutrition	Indiana Department of Education	10.555	FY2021	-	9,293
National School Lunch Program	Indiana Department of Education	10.555	FY2021	-	2,172
COVID-19 - National School Lunch Program					
School Lunch Program					
Total - National School Lunch Program					11,465
Total - Child Nutrition Cluster					17,670
Total - Department of Agriculture					17,670
<u>Department of Housing and Urban Development</u>					
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	Indiana Office of Community and Rural Affairs	14.228	B18DC180001	-	13,860
Community Development Block					
Total - Department of Housing and Urban Development					13,860
<u>Department of Justice</u>					
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575	VOCA-2020-00017	-	75,749
VOCA					
Drug Court Discretionary Grant Program	Direct Grant	16.585	2018-DC-BX-0070	-	316,256
Drug Court Grant					
Violence Against Women Formula Grants	Indiana Criminal Justice Institute	16.588	2020-WF-AX-0031	-	48,289
STOP					
Residential Substance Abuse Treatment for State Prisoners	Indiana Criminal Justice Institute	16.593	2018-J2-BX-0035	-	54,318
WRAP					
REALM					
Total - Residential Substance Abuse Treatment for State Prisoners					114,277
Total - Department of Justice					168,595
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster					
Highway Planning and Construction	Indiana Department of Transportation	20.205	DES 1500192	-	291,164
Bridge Inspection					
Total - Highway Planning and Construction					18,715
Total - Highway Planning and Construction					309,879
Total - Highway Planning and Construction Cluster					309,879
Highway Safety Cluster					
State and Community Highway Safety	Indiana Department of Transportation	20.600	69A375183000405BINH	-	14,199
CHIRP					
Total - Highway Safety Cluster					14,199
Total - Department of Transportation					324,078

BARTHOLOMEW COUNTY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended December 31, 2021

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listings Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient	Total Federal Awards Expended
<u>Department of the Treasury</u> COVID-19 - Coronavirus Relief Fund CRF CRF	Indiana State Department of Health Indiana Finance Authority	21,019	400_COVIDRELIEF 400_COVIDRELIEF	-	72,542 288,482
Total - COVID-19 - Coronavirus Relief Fund					341,024
Coronavirus State and Local Fiscal Recovery Funds American Rescue Plan (ARP)	Direct Grant	21,027	2021	-	1,894,293
Total - Department of the Treasury					2,235,317
<u>Department of Health and Human Services</u> Public Health Emergency Preparedness Public Health Preparedness	Indiana State Department of Health	93,069	NU90TP922052	-	23,180
Immunization Cooperative Agreements Immunization and Vaccines for Children PPHF COVID-19 - Immunization and Vaccines for Children - COVID-19 - Vaccination Supplement 3 Immunization - COVID Vaccine Clinics	Indiana State Department of Health	93,288	NH23IP922631-02-03 NH23IP922631 NH23IP000723	-	13,759 15,123 24,676
Total - Immunization Cooperative Agreements					53,558
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) Covid Testing Site	Indiana State Department of Health	93,323	6NU50CK000395-04-05	-	20,160
Total - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)					20,160
Child Support Enforcement Clerk IV-D Incentive Prosecutor IV-D Incentive Title IV-D Incentive Clerk Expenditures Prosecutor Expenditures Indirect Costs	Indiana Department of Child Services	93,563	FY2021 FY2021 FY2021 FY2021 FY2021 FY2021	-	33,305 32,609 7,315 75,236 325,536 130,024
Total - Child Support Enforcement					604,025
State Court Improvement Program CIP	Indiana Supreme Court	93,586	Bartholomew-CIP-2020T	-	2,656
Opioid STR Opioid STR	Indiana Supreme Court	93,788	022 Opioids	-	60,000
Total - Department of Health and Human Services					763,579
<u>Department of Homeland Security</u> Emergency Management Performance Grants EMC-2020-EP-0001	Indiana Department of Homeland Security	97,042	EMC-2020-EP-0001	-	44,956
Total - Department of Homeland Security					44,956
Total federal awards expended				\$ -	\$ 4,008,349

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

BARTHOLOMEW COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Summary of Significant Accounting Policies

A. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2021. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

B. Other Significant Accounting Policies

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received.

Note 2. Indirect Cost Rate

The County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

BARTHOLOMEW COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major program:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	yes

Identification of Major Program and type of auditor's report issued on compliance for it:

Assistance Listings Number	Name of Federal Program or Cluster	Opinion Issued
21.027	Coronavirus State and Local Fiscal Recovery Funds	Unmodified

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee?	no
--	----

Section II - Financial Statement Findings

FINDING 2021-001

Subject: Preparation of the Schedule of Expenditures of Federal Awards
Audit Findings: Material Weakness, Noncompliance

Repeat Finding

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2020-003.

Condition and Context

The County had not established effective internal controls over the federal award information entered into the Indiana Gateway for Government Units (Gateway) financial reporting system, which was the source of the County's Schedule of Expenditures of Federal Awards (SEFA).

BARTHOLOMEW COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

The County failed to properly review the federal grant information prepared and submitted in Gateway. Although one employee prepared and entered the federal award information into Gateway, and another employee reviewed and approved the information entered, the internal control was not effective and did not detect and allow correction of errors prior to submission.

Due to the lack of effective internal controls, the SEFA presented for audit included the following errors:

1. The Coronavirus State and Local Fiscal Recovery Funds program expenditures were understated by \$1,894,293.
2. The Community Crossing grant was included on the SEFA in error, which overstated expenditures by \$924,440.
3. The Child Support Enforcement program expenditures were understated by \$519,263.
4. The COVID-19 - Coronavirus Relief Fund program expenditures were understated by \$341,024.
5. The Highway Planning and Construction program expenditures were understated by \$309,879.
6. Several additional grants had individually immaterial errors that resulted in a misstatement of expenditures in the amount of \$41,106, in total.
7. Other errors included incorrect Assistance Listings Numbers, program names, pass-through entities, and identifying numbers.

Audit adjustments were proposed, accepted by the County, and made to the SEFA presented in this report.

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

BARTHOLOMEW COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

2 CFR 200.303 states in part:

"The non-Federal entity must:

- (a) Establish and maintain effective internal control . . ."

2 CFR 200.1 states in part:

". . . *Internal controls* for non-Federal entities means:

- (1) Processes designed and implemented by non-Federal entities to provide reasonable assurance regarding the achievement of objectives in the following categories :
 - (i) Effectiveness and efficiency of operations;
 - (ii) Reliability of reporting for internal and external use; . . ."

2 CFR 200.508 states in part:

"The auditee must: . . .

- (b) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with § 200.510. . . ."

2 CFR section 200.510(b) states:

"*Schedule of expenditures of Federal awards.* The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with § 200.502. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.
- (3) Provide total Federal awards expended for each individual Federal program and the Assistance Listings Number or other identifying number when the Assistance Listings information is not available. For a cluster of programs also provide the total for the cluster.
- (4) Include the total amount provided to subrecipients from each Federal program.

BARTHOLOMEW COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (5) For loan or loan guarantee programs described in § 200.502(b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Include notes that describe that significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in § 200.414."

Cause

Management had not established a system of internal control that would have ensured proper reporting of the SEFA.

Effect

Without a proper system of internal control in place that operated effectively, material misstatements of the SEFA remained undetected. The SEFA contained the errors identified in the *Condition and Context*.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

Section III - Federal Award Findings and Questioned Costs

FINDING 2021-002

Subject: Coronavirus State and Local Fiscal Recovery Funds -
Procurement and Suspension and Debarment
Federal Agency: Department of the Treasury
Federal Program: Coronavirus State and Local Fiscal Recovery Funds
Assistance Listings Number: 21.027
Federal Award Number and Year (or Other Identifying Number): 2021
Compliance Requirement: Procurement and Suspension and Debarment
Audit Findings: Material Weakness, Other Matters

Condition and Context

The County had not designed, nor implemented an effective internal control system to ensure compliance with requirements related to the Procurement and Suspension and Debarment compliance requirement.

The County had a documented procurement policy; however, the policy did not reflect applicable State laws and regulations. In addition, the policy did not include procedures to avoid the acquisition of unnecessary or duplicative items, or procedures to ensure that all solicitations incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured.

A verbal agreement between County officials was in place for purchases less than \$1,000; however, this process was not documented. For each of the four micro-purchases of less than \$1,000 selected for testing, no documentation was provided for audit detailing the history of the procurement, including the rationale for the method of procurement, selection of vendor, and the basis for price.

BARTHOLOMEW COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

One purchase exceeded the simplified acquisition threshold. The total dollar value of the contract was \$155,000, of which \$25,530 was paid to the vendor for this contract in 2021. The vendor was awarded the contract without full and open competition being utilized. There was no documentation detailing the history of the procurement or the County's justification for limiting competition. Additionally, the County did not verify that the vendor was neither suspended nor debarred, or otherwise excluded or disqualified from participating in federal assistance programs prior to entering into the contract, which exceeded \$25,000.

The lack of internal controls and noncompliance were systemic issues throughout the audit period.

2 CFR 200.303 states in part:

"The Non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

2 CFR 200.318 states in part:

"(a) The non-Federal entity must have and use documented procurement procedures, consistent with State, local, and tribal laws and regulations and the standards of this section, for the acquisition of property or services required under a Federal award or subaward. The non-Federal entity's documented procurement procedures must conform to the procurement standards identified in §§ 200.317 through 200.327. . . ."

(i) The non-Federal entity must maintain records sufficient to detail the history of procurement. These records will include, but are not necessarily limited to, the following: Rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price. . . ."

2 CFR 200.324(a) states:

"The Non-Federal entity must perform a cost or price analysis in connection with every procurement action in excess of the Simplified Acquisition Threshold including contract modifications. The method and degree of analysis is dependent on the facts surrounding the particular procurement situation, but as a starting point, the non-Federal entity must make independent estimates before receiving bids or proposals."

2 CFR 200.320 states in part:

"(a)(1)(ii) *Micro-purchase awards*. Micro-purchases may be awarded without soliciting competitive price or rate quotations if the non-Federal entity considers the price to be reasonable based on research, experience, purchase history or other information and documents it files accordingly. Purchase cards can be used for micro-purchases if procedures are documented and approved by the non-Federal entity. . . ."

BARTHOLOMEW COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

(b)(1) A procurement method in which bids are publicly solicited and a firm fixed-price contract (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming with all the material terms and conditions of the invitation for bids, is the lowest in price. The sealed bids method is the preferred method for procuring construction, if the conditions.

(i) In order for sealed bidding to be feasible, the following conditions should be present:

(A) A complete, adequate, and realistic specification or purchase description is available;

(B) Two or more responsible bidders are willing and able to compete effectively for the business; and

(C) The procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally on the basis of price.

(ii) If sealed bids are used, the following requirements apply:

(A) Bids must be solicited from an adequate number of qualified sources, providing them sufficient response time prior to the date set for opening the bids, for local, and tribal governments, the invitation for bids must be publicly advertised;

(B) The invitation for bids, which will include any specifications and pertinent attachments, must define the items or services in order for the bidder to properly respond;

(C) All bids will be opened at the time and place prescribed in the invitation for bids, and for local and tribal governments, the bids must be opened publicly;

(D) A firm fixed price contract award will be made in writing to the lowest responsive and responsible bidder. Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs must be considered in determining which bid is lowest. Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of; and

(E) Any or all bids may be rejected if there is a sound documented reason."

(b)(2) Proposals. A procurement method in which either a fixed price or cost-reimbursement type contract is awarded. Proposals are generally used when conditions are not appropriate for the use of sealed bids. They are awarded in accordance with the following requirements:

(i) Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Proposals must be solicited from an adequate number of qualified offerors. Any response to publicized requests for proposals must be considered to the maximum extent practical;

BARTHOLOMEW COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (ii) The non-Federal entity must have a written method for conducting technical evaluations of the proposals received and making selections;
 - (iii) Contracts must be awarded to the responsible offeror whose proposal is most advantageous to the non-Federal entity, with price and other factors considered; and
 - (iv) The non-Federal entity may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby offeror's qualifications are evaluated and the most qualified offeror is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services through A/E firms that are a potential source to perform the proposed effort.
- (c) Noncompetitive procurement. There are specific circumstances in which noncompetitive procurement can be used. Noncompetitive procurement can only be awarded if one or more of the following circumstances apply:
- (1) The acquisition of property or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold (see paragraph (a)(1) of this section);
 - (2) The item is available only from a single source;
 - (3) The public exigency or emergency for the requirement will not permit a delay resulting from publicizing a competitive solicitation;
 - (4) The Federal awarding agency or pass-through entity expressly authorizes a noncompetitive procurement in response to a written request from the non-Federal entity; or
 - (5) After solicitation of a number of sources, competition is determined inadequate."

31 CFR 19.300 states:

"When you enter into a covered transaction with another person at the next lower tier, you must verify that the person with whom you intend to do business is not excluded or disqualified. You do this by:

- (a) Checking the *EPLS*; or
- (b) Collecting a certification from that person if allowed by this rule; or
- (c) Adding a clause or condition to the covered transaction with that person."

Cause

Management had not designed, nor implemented a system of internal control that would have ensured compliance with the Procurement and Suspension and Debarment compliance requirement.

BARTHOLOMEW COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Effect

The failure to design or implement an effective internal control system enabled material noncompliance to go undetected. Noncompliance with the Procurement and Suspension and Debarment compliance requirement could result in the loss of future federal funding to the County.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the County's management establish a system of internal control to ensure compliance with the Procurement and Suspension and Debarment compliance requirement.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

AUDITEE-PREPARED DOCUMENTS

The subsequent documents were provided by management of the County. The documents are presented as intended by the County.



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2020-001

Fiscal year in which the finding initially occurred: 2020

Status of Audit Finding: Continually Improving the Process

The Auditor's Office and Treasurer's Office continue working together to improve our process of implementing proper Internal Controls as set by the SBOA in their 2015 guidance manual, Uniform Internal Control Standards for Indiana Political Subdivisions, which Bartholomew County adopted in 2016 as required.

We continue to strive to meet the required aspects of the Internal Control Standards and will further implement systems so that any errors are detected, and corrective measures are made as needed.

We are continuously reviewing, implementing and training on procedures to ensure the reconciling of financial ledgers between the Auditor and Treasurer, as well as balancing to the Treasurer's Cash Book funds ledger each month.

Bartholomew County will continue to design and implement a proper system of Internal Control to prevent and/or detect any errors.

Focused on providing accurate information, maintaining and enhancing government transparency, and delivering great customer service to Bartholomew County.

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Ph. 812-379-1510 • Fax 812-379-5321 • pia.oconnor@bartholomew.in.gov • dpattingill@bartholomew.in.gov



Bartholomew County Treasurer
Barbara J Hackman
440 Third St, Suite 103
Columbus, IN 47201
812-379-1530
bhackman@bartholomew.in.gov

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2020-002

Fiscal year in which the finding initially occurred: 2019

Status of Audit Finding:

Corrective Action has been completed on the following:

1. a. Proper procedures have been implemented to document all adjustments/corrections to any/all bank reconcilements.
- b. Proper procedures have been implemented and reviewed in balancing the Cash Book Funds Ledger with the County Auditor's Funds Ledger.
2. a. Proper procedures have been implemented to make sure ending balances and beginning balances agree.
- b. Proper procedures have been implemented to document all adjustments/corrections to any/all cash book posts.
- c. Proper procedures have been implemented to review all transactions and adjustments/corrections to cash book posts.
3. a. Proper procedures have been implemented to address internal controls of the Supplemental CAR-1 reporting of the County Treasurer's fund.



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2020-003

Fiscal year in which the finding initially occurred: 2012

Status of Audit Finding: Continuously Improving our Review and Grant Process

The Bartholomew County Auditor's Office hired a Grant Administrator in October of 2021. She has worked with other county offices to create a process of check and balances along with reporting procedures to assist in helping ensure that we have accurate reporting and submission into Gateway.

Although we are continuously improving our grant reporting process, we are still reviewing, implementing and training on procedures with the various departments and our staff to obtain and provide the information needed to ensure accurate reporting of the federal grant information.

The Bartholomew County Auditor's Office is continually designing and implementing a proper system of internal controls to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA).

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CORRECTIVE ACTION PLAN

FINDING 2021-001

Contact Person Responsible for Corrective Action: Pia O'Connor, Auditor Bartholomew County
Contact Phone Number: (812) 379-1510

Views of Responsible Official: I agree with the findings as stated.

Description of Corrective Action Plan:

The Auditor's Office continues to work with other county departments to improve the grant process.

The responsibilities of a County Administrator are vast however, our main priority is the implementing a proper procedure and process to assist with the review of all grants, submitting monthly, quarterly or annual reporting required of such grants. She will work with the various departments starting with applying for the grants, documenting, reporting and balancing as well as any reporting into Gateway on the federal grants. This person will work closely with each department and the Chief Deputy to streamline our grants procedures and process to ensure accurate reporting and submission into Gateway.

Our office will continue to meet the required aspects of the Internal Control Standards and will further implement systems so that any errors are detected and corrective measures are made as needed.

Anticipated Completion Date: Continuously working to complete

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CORRECTIVE ACTION PLAN

FINDING 2021-002

Contact Person Responsible for Corrective Action: Pia O'Connor, Auditor Bartholomew County
Contact Phone Number: (812) 379-1510

Views of Responsible Official: I agree with the findings as stated.

Description of Corrective Action Plan:

The Auditor's Office continues to work with the Commissioners to improve the process of administering the COVID-19 Coronavirus State and Local Fiscal Recovery Funds. This includes, but is not limited to, internal controls and procurement and suspension and debarment processes.

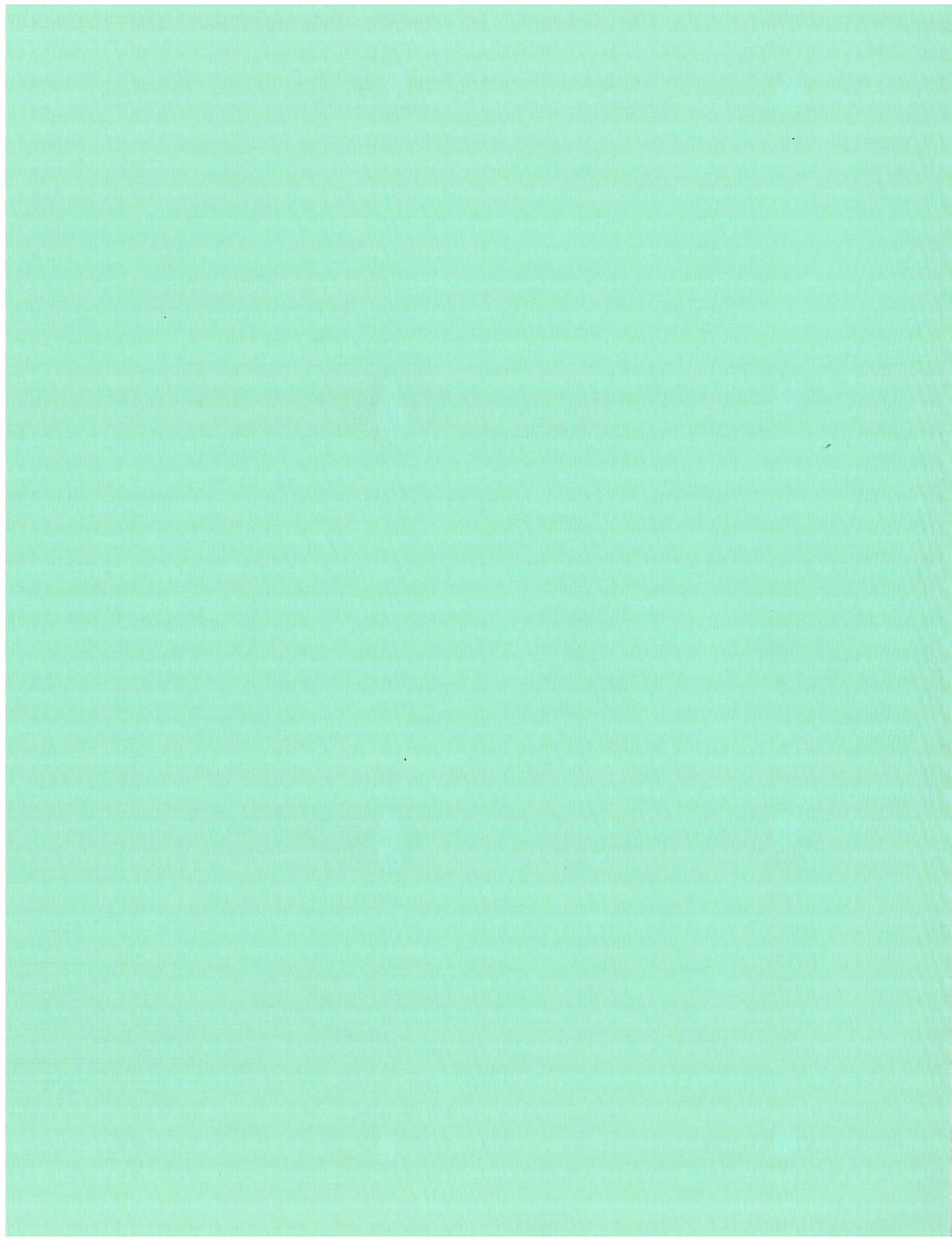
Anticipated Completion Date: Continuously working to complete

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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/>.



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

SUPPLEMENTAL COMPLIANCE REPORT

OF

BARTHOLOMEW COUNTY, INDIANA

January 1, 2021 to December 31, 2021



TABLE OF CONTENTS

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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



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AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF BARTHOLOMEW COUNTY, INDIANA

This report is supplemental to our audit report of Bartholomew County (County), for the period from January 1, 2021 to December 31, 2021. It has been provided as a separate report so that the reader may easily identify any Audit Results and Comments that pertain to the County. It should be read in conjunction with our Financial Statement Audit Report of the County, which provides our opinions on the County's financial statement. This report may be found at www.in.gov/sboa/.

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Audit Result and Comment contained herein describes the identified reportable instance of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Any Official Response to the Audit Result and Comment, incorporated within this report, was not verified for accuracy.

A handwritten signature in blue ink that reads "Beth Kelley".

Beth Kelley, CPA, CFE
Deputy State Examiner

July 28, 2022

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COUNTY AUDITOR
BARTHOLOMEW COUNTY

COUNTY AUDITOR
BARTHOLOMEW COUNTY
AUDIT RESULT AND COMMENT

CAPITAL ASSETS

A similar comment also appeared in prior Reports B53000, B55571, and B57692, entitled *CAPITAL ASSETS*.

Condition and Context

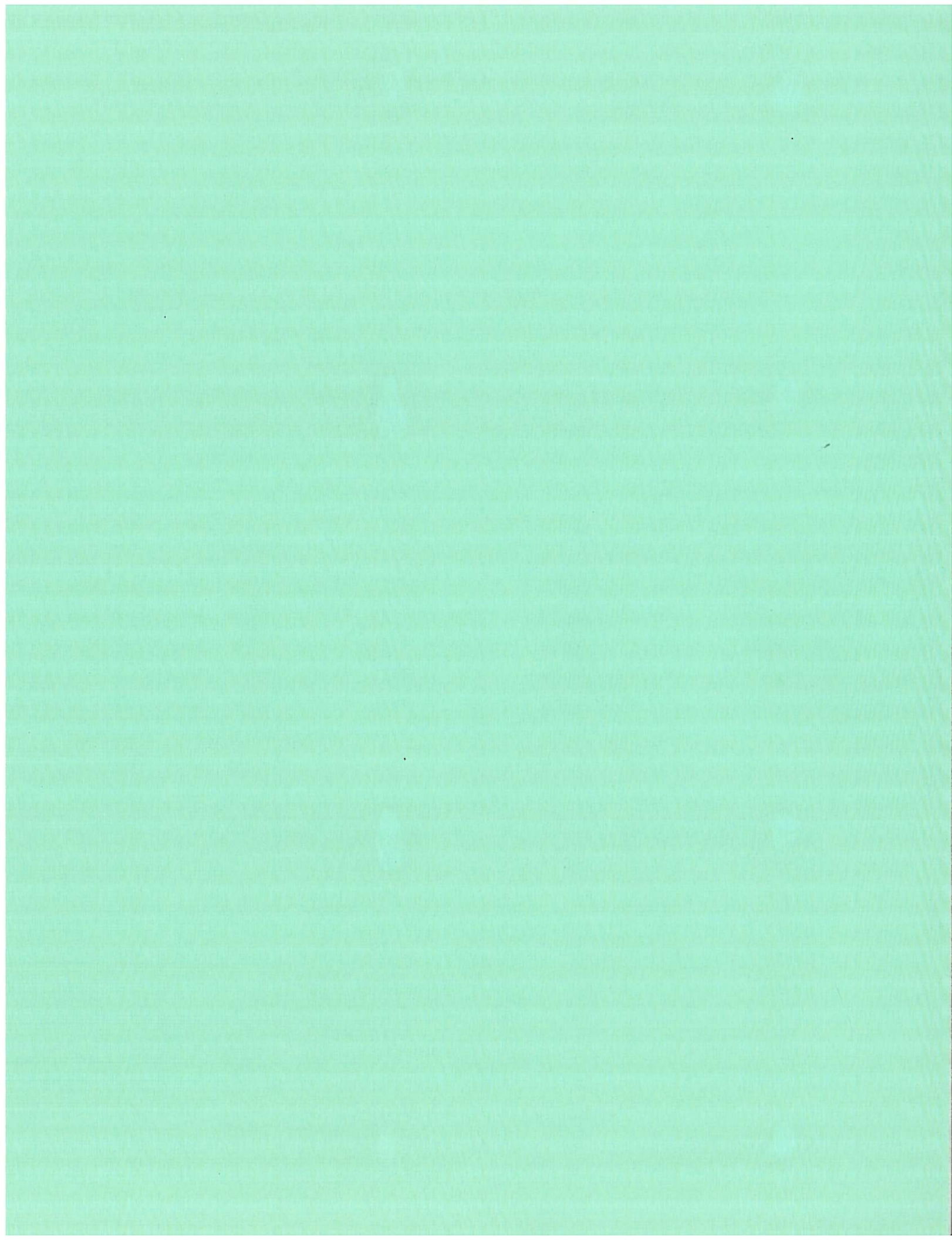
The County did not provide a formal capital asset policy, an updated listing of capital assets, and evidence that a capital asset inventory had been completed at least once every two years.

Criteria

Every unit must have a capital assets policy that details the threshold at which an item is considered a capital asset. Every unit must have a complete detail listing of all capital assets owned which reflects their acquisition value. Capital Asset Ledger (Form 369) has been prescribed for this purpose. A complete physical inventory must be taken at least every two years, unless more stringent requirements exist, to verify account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY AUDITOR
BARTHOLOMEW COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 28, 2022, with Pia O'Connor, County Auditor; Dalene Pattingill, Chief Deputy County Auditor; R. Scott Bonnell, County Council member; and Carl Lienhoop, President of the Board of County Commissioners.

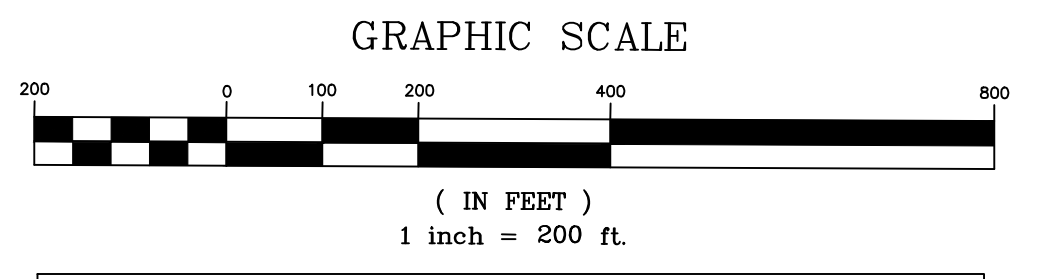
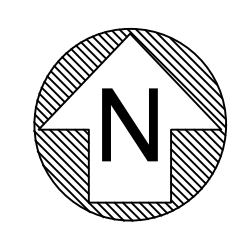




ALL AREAS HAVE COMPOSITE LINER (86.7 ACRES)
 CURRENT ACTIVE AREA = 37.3 ACRES
 CURRENT UNDEVELOPED AREA = 49.4 ACRES
 AREA TO BE DEVELOPED (2023) = 0 ACRES
 CERTIFIED CLOSED AREA (2019) = 3.8 ACRES
 CERTIFIED CLOSED AREA (2023) = ±4.25 ACRES

LEGEND

- EXISTING CONTOUR
- SOLID WASTE BOUNDARY
- CURRENT LIMIT OF WASTE
- FUTURE CELL BOUNDARY
- LOCAL COORDINATE GRID
- PROPERTY LINE
- GROUNDWATER MONITORING WELL
- METHANE MONITORING PROBE
- PASSIVE VENT
- FILLED AREA LACKING FINAL COVER
- CERTIFIED CLOSED AREA
- CURRENT BORROW AREA
- EXISTING BUILDING

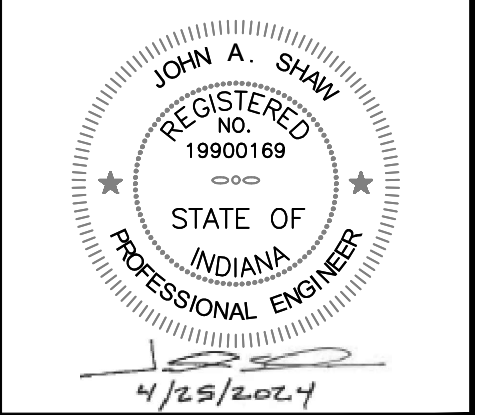


SURVEY PERFORMED BY ACCU-AIR 12-07-2023

REVISIONS		
NO.	DATE	DESCRIPTION

Bartholomew County Landfill II (FP 03-08)
 Bartholomew County Solid Waste Mgmt. District (FP 3-8)
2024 Annual Contour Update
 As Required By 329 IAC 10-20-8(a)(6)

DRAWN BY	RSC
CHECKED BY	J. Shaw
DATE	Jan 2024
SCALE	As Shown



RSC REGIONAL SERVICES CORP
 6147 EAST SR 44
 FRANKLIN, INDIANA 46131
 (317) 736-5523