

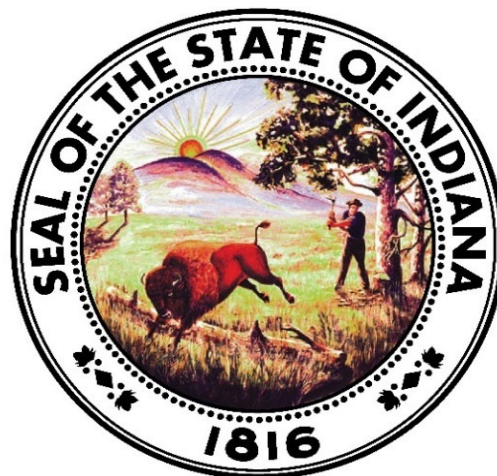
STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENT AUDIT REPORT

OF

UNION COUNTY, INDIANA

January 1, 2022 to December 31, 2022



FILED

09/19/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Cheryl Begley Dennis Spaeth	01-01-22 to 12-31-22 01-01-23 to 12-31-23
County Treasurer	Linda Rosenberger	01-01-22 to 12-31-23
Clerk of the Circuit Court	Loree Persinger Susan Ray	01-01-22 to 12-31-22 01-01-23 to 12-31-23
County Sheriff	Dale Dishmond Jeffrey Adams	01-01-22 to 12-31-22 01-01-23 to 12-31-23
County Recorder	Sue Rude	01-01-22 to 12-31-23
President of the Board of County Commissioners	Tim Williams	01-01-22 to 12-31-23
President of the County Council	Trisha Persinger	01-01-22 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF UNION COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Opinion on Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 29, 2023, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


Beth Kelley, CPA, CFE
Deputy State Examiner

August 29, 2023

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

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

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

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

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

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

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
General	\$ 1,448,529	\$ 3,638,740	\$ 3,074,008	\$ 2,013,261
Accident Report	199	65	-	264
CEDIT County Share	86,152	304,872	308,228	82,796
Lit-Special Purpose	1,638,860	413,077	178,845	1,873,092
City and Town Court Costs	17,265	1,689	-	18,954
Clerk's Records Perpetuation	37,331	3,531	2,099	38,763
Community Corrections	41,921	112,297	109,037	45,181
Community Transition Program	39,880	5,050	-	44,930
Sales Disclosure - County Share	16,913	2,860	-	19,773
Cumulative Bridge	910,595	310,119	282,584	938,130
Cumulative Building	-	15,366	15,248	118
Cumulative Capital Development	188,908	55,845	51,604	193,149
Drug Free Community	50,456	6,646	-	57,102
EMA MITIGATION GRANT	-	18,000	18,000	-
Emergency Planning/Right to Know	23,493	3,098	2,760	23,831
Firearms Training	6,832	12,210	480	18,562
Health	124,883	186,599	127,319	184,163
Identification Security Protection	3,426	1,514	-	4,940
Local Health Maintenance	91,077	33,964	39,711	85,330
Local Road and Street	403,633	132,562	283,423	252,772
LOIT Public Safety - County Share	384,990	628,664	512,679	500,975
MVH Restricted	1,094,304	1,096,042	1,114,724	1,075,622
Misdemeanant	26,287	48,574	43,577	31,284
Motor Vehicle Highway	196,145	691,465	676,800	210,810
Plat Book	23,639	5,900	2,787	26,752
Rainy Day	584,267	2,667	-	586,934
Riverboat	85,815	25,555	7,500	103,870
Sex and Violent Offender Administration	2,048	495	-	2,543
Sheriff's Pension Trust	19,287	2,403	-	21,690
Supplemental Public Defender Services	18,140	47,777	40,523	25,394
Surplus Tax	12,398	4,720	3,848	13,270
Surveyor's Corner Perpetuation	17,501	7,570	7,480	17,591
Tax Sale Fees	4,496	-	-	4,496
Tax Sale Redemption	54	3,594	3,594	54
Tax Sale Surplus	57,302	-	20,192	37,110
Local Health Department Trust Account	49,107	12,172	-	61,279
Guardian Ad Litem	7,183	4,932	4,932	7,183
Election and Registration	57,395	20,239	45,075	32,559
Auditors Ineligible Deductions	309	-	-	309
County Elected Officials Training	5,475	1,514	150	6,839
Park and Recreation	23,852	50,971	24,475	50,348
County Offender Transportation Fund	2,188	375	-	2,563
Statewide 911	171,807	160,202	152,186	179,823
Abandoned Vehicle	8,936	-	-	8,936
Cum Reassessment 2015	85,274	36,605	34,571	87,308
AMERICAN RESCUE-TRANSIT GRANT	-	22,398	22,398	-
OPIOID SETTLEMENT RESTRICTED FUNDS	-	29,641	-	29,641
OPIOID SETTLEMENT UNRESTRICTED FUNDS	-	12,703	-	12,703
Adult Probation Administrative	6,359	480	6,359	480
Juvenile Probation Administrative	1,309	-	1,309	-
Supplemental Adult Probation Services	162,224	15,819	2,517	175,526
Pre-Trail Diversion	26,520	5,780	15,092	17,208
DRAIN IMPROVEMENT	-	5,000	-	5,000
Drain Maintenance	84,305	37,164	14,531	106,938
Drug Buy Money	1,129	-	-	1,129
UC Drug Free-Donation	5,404	-	-	5,404
U-C Redevelopment but is a Payroll Clearing	174,079	-	-	174,079
Payroll Withholding - Insurance	(265,437)	537,701	563,009	(290,745)
Payroll Withholding - Deferred Compensation	193	1,456	1,649	-
Payroll Withholding - Federal	14	179,969	179,969	14
Payroll Withholding - FICA & Medicare	14	345,074	345,074	14
Payroll Withholding - Local Tax	11,459	45,540	56,997	2
Payroll Withholding - PERF	(206)	215,793	215,311	276
Payroll Withholding - Sheriff Pension	-	16,280	16,280	-
Payroll Withholding - State	20,059	74,899	94,955	3
Payroll Withholding - Wage Garnishments	-	12,232	12,232	-
Settlement	-	8,214,178	8,214,178	-
Wheel Tax / Surtax Combined	386,316	229,944	20,800	595,460
Wheel Tax	501	45,804	44,881	1,424
Sur Tax	-	228,159	215,061	13,098
CVET Agency	-	30,924	30,948	(24)
Final Excise Tax Cut Replacement Due State	-	272,895	272,895	-
Sewage Collections	-	20,408	20,408	-
Financial Institution Tax	-	164,292	164,387	(95)
State Fines and Forfeitures	221	1,761	1,684	298

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

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
Overweight Vehicle Fines	-	661	439	222
Special Death Benefit	25	372	373	24
Sales Disclosure - State Share	420	2,860	2,890	390
Coroners Training & Con't Education	99	493	513	79
Interstate Compact - State Share	-	500	375	125
Mortgage Recording Fees - State Share	80	798	843	35
Sex and Violent Offender Admin - State	6	55	61	-
Child Restraint Violation Fines	-	25	25	-
Inheritance Tax	150	-	-	150
Education Plate Fees Agency	-	94	94	-
Riverboat Revenue Sharing	-	39,905	39,876	29
Innkeepers Tax Collections	102,135	59,144	-	161,279
Lit Certified Shares	-	1,652,306	1,652,306	-
LIT Public Safety	-	794,160	794,160	-
LIT Economic Development	-	413,077	413,077	-
93.563 Title IV-D Incentive	36,808	3,476	8,511	31,773
93.563 Prosecutor IV-D Incentive-Post Oct '99	78,853	5,228	2,816	81,265
93.563 Clerk IV-D Incentive-Post Oct '99	4,182	3,476	354	7,304
Brownsville Street Lights	2,008	840	719	2,129
EMA Radio Donation	626	-	-	626
Deferral Program	4,821	5,060	1,397	8,484
County User	2,107	1,455	1,453	2,109
CLECE#2	2,237	457	-	2,694
Jury Pay Fund	3,728	814	-	4,542
Rural Opioid Response Program	3,000	-	-	3,000
UC Heart Health	598	-	-	598
Community Crossings Grant 2019	21,385	-	21,385	-
Health Dept Donation	218	201	416	3
State Health Covid Grant	30,998	-	28,718	2,280
Adult/Ju Offender Interstate	175	-	-	175
Adult Probation User	150	-	150	-
Intrastate Transfer Fee	405	125	-	530
Treasurer-After Settlement Collections	287,500	311,563	287,500	311,563
Treasurer Cash Fund	300	-	-	300
Clerk-Support	1,409	65,320	66,113	616
Clerk-Trust	117,121	315,478	317,811	114,788
Sherriff Commissary	2,108	41,921	36,917	7,112
Sherriff Inmate Trust Fund	1,570	40,735	40,616	1,689
Bicentennial Donation Fund	4,745	245	-	4,990
American Reuse Plan	683,189	685,428	127,687	1,240,930
Park & Rec-DNR Grant	21,450	61,931	20,500	62,881
Community Crossing grant 2021	691,108	-	691,108	-
Covid 19 Vaccine Supplement 3	(2,548)	14,724	12,176	-
Epidemiology/Lab Disease	50,000	50,000	43,690	56,310
Juvenile Probation User	22,868	1,632	109	24,391
Juvenile intake center	631	-	-	631
Park & Rec-REMC Grant (Restrooms)	-	1,000	-	1,000
COOPERATIVE AGREEMENT FOR EMERGENCY RESPONSE	-	1,000	1,000	-
COMMUNITY CROSSING GRANT 2022	-	1,000,000	1,000,000	-
WORKFORCE DEVELOPMENT CoAg (CFDA 93.654)	-	165,000	27,794	137,206
CRISIS CoAg COVID19 SUPPLEMENTAL	-	50,000	-	50,000
CRISIS CoAg-UNIDENTIFIED MONEY	-	50,000	-	50,000
EMA-DUKE ENERGY COMMUNICATION UPGRADE	-	2,500	-	2,500
RECORDERS PERP	86,644	25,601	25,570	86,675
INFRACTION JUDGEMENT	560	7,363	6,828	1,095
CRI GRANT (CITIES READYNES INITIATIVE)	(90)	4,885	4,795	-
BIO-TERRORISM CDC GRANT	(8,902)	29,473	24,325	(3,754)
PHC GRANT	8,632	-	-	8,632
ACS MAMMOGRAM	1,937	-	-	1,937
NACCHO GRANT	1	-	-	1
PROJECT INCOME	13,763	25,620	16,942	22,441
CEMETARY TRUST CLEARANCE	2,694	18	-	2,712
SHERIFF K-9 DONATIONS	379	-	-	379
RESERVE DEP DONATION	7,258	250	3,188	4,320
SHERIFF DONATION FUND	1,002	-	-	1,002
SHOP WITH A COP DONATION	10,187	7,592	6,348	11,431
UC SHERIFF SUPPORT DONATIONS	223	-	-	223
Mass Transportation	-	414,090	414,090	-
IPEP SAFETY GRANT	157	-	-	157
Totals	<u>\$ 10,984,125</u>	<u>\$ 25,235,785</u>	<u>\$ 23,867,421</u>	<u>\$ 12,352,489</u>

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

UNION 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.

UNION 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).

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

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.

UNION COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Utility operating expenses. Amounts disbursed for operating the utilities.

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.

UNION 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.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the 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.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

UNION COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

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.

UNION COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 funds set up for reimbursable grants, the reimbursements for expenditures were not received by December 31, 2022, and expenditures that exceeded revenue.

Note 8. Holding Corporation

The County has entered into a capital lease with the Union County Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2022 totaled \$176,000.

Note 9. Combined Funds

Funds related to Payroll Clearing and Payroll Insurance were reported individually in the current financial statement, but were combined into one fund for the prior financial statement.

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REQUIRED SUPPLEMENTARY INFORMATION

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

	General	Accident Report	CEDIT County Share	Lit-Special Purpose	City and Town Court Costs	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 1,448,529	\$ 199	\$ 86,152	\$ 1,638,860	\$ 17,265	\$ 37,331
Receipts:						
Taxes	2,718,565	-	304,872	413,077	-	-
Licenses and permits	7,005	-	-	-	-	-
Intergovernmental receipts	202,075	-	-	-	-	-
Charges for services	187,526	65	-	-	1,689	-
Fines and forfeits	20,936	-	-	-	-	3,531
Other receipts	502,633	-	-	-	-	-
Total receipts	<u>3,638,740</u>	<u>65</u>	<u>304,872</u>	<u>413,077</u>	<u>1,689</u>	<u>3,531</u>
Disbursements:						
Personal services	1,945,627	-	-	-	-	-
Supplies	36,931	-	-	-	-	-
Other services and charges	834,506	-	273,728	-	-	-
Capital outlay	81,909	-	-	-	-	2,099
Other disbursements	175,035	-	34,500	178,845	-	-
Total disbursements	<u>3,074,008</u>	<u>-</u>	<u>308,228</u>	<u>178,845</u>	<u>-</u>	<u>2,099</u>
Excess (deficiency) of receipts over disbursements	<u>564,732</u>	<u>65</u>	<u>(3,356)</u>	<u>234,232</u>	<u>1,689</u>	<u>1,432</u>
Cash and investments - ending	<u>\$ 2,013,261</u>	<u>\$ 264</u>	<u>\$ 82,796</u>	<u>\$ 1,873,092</u>	<u>\$ 18,954</u>	<u>\$ 38,763</u>

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

	Community Corrections	Community Transition Program	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Building	Cumulative Capital Development
Cash and investments - beginning	\$ 41,921	\$ 39,880	\$ 16,913	\$ 910,595	\$ -	\$ 188,908
Receipts:						
Taxes	-	-	-	106,220	14,140	51,387
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	203,899	1,226	4,458
Charges for services	-	-	2,860	-	-	-
Fines and forfeits	-	5,050	-	-	-	-
Other receipts	112,297	-	-	-	-	-
Total receipts	<u>112,297</u>	<u>5,050</u>	<u>2,860</u>	<u>310,119</u>	<u>15,366</u>	<u>55,845</u>
Disbursements:						
Personal services	82,055	-	-	-	-	-
Supplies	5,709	-	-	14,377	-	-
Other services and charges	16,797	-	-	268,207	-	51,604
Capital outlay	-	-	-	-	-	-
Other disbursements	4,476	-	-	-	15,248	-
Total disbursements	<u>109,037</u>	<u>-</u>	<u>-</u>	<u>282,584</u>	<u>15,248</u>	<u>51,604</u>
Excess (deficiency) of receipts over disbursements	<u>3,260</u>	<u>5,050</u>	<u>2,860</u>	<u>27,535</u>	<u>118</u>	<u>4,241</u>
Cash and investments - ending	<u>\$ 45,181</u>	<u>\$ 44,930</u>	<u>\$ 19,773</u>	<u>\$ 938,130</u>	<u>\$ 118</u>	<u>\$ 193,149</u>

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

	Drug Free Community	EMA MITIGATION GRANT	Emergency Planning/Right to Know	Firearms Training	Health	Identification Security Protection
Cash and investments - beginning	\$ 50,456	\$ -	\$ 23,493	\$ 6,832	\$ 124,883	\$ 3,426
Receipts:						
Taxes	-	-	-	-	94,150	-
Licenses and permits	-	-	-	12,210	-	-
Intergovernmental receipts	-	18,000	-	-	8,167	-
Charges for services	-	-	3,050	-	84,282	1,514
Fines and forfeits	6,646	-	-	-	-	-
Other receipts	-	-	48	-	-	-
Total receipts	<u>6,646</u>	<u>18,000</u>	<u>3,098</u>	<u>12,210</u>	<u>186,599</u>	<u>1,514</u>
Disbursements:						
Personal services	-	-	-	-	113,752	-
Supplies	-	-	1,340	-	708	-
Other services and charges	-	18,000	1,082	-	5,422	-
Capital outlay	-	-	338	-	-	-
Other disbursements	-	-	-	480	7,437	-
Total disbursements	<u>-</u>	<u>18,000</u>	<u>2,760</u>	<u>480</u>	<u>127,319</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>6,646</u>	<u>-</u>	<u>338</u>	<u>11,730</u>	<u>59,280</u>	<u>1,514</u>
Cash and investments - ending	<u>\$ 57,102</u>	<u>\$ -</u>	<u>\$ 23,831</u>	<u>\$ 18,562</u>	<u>\$ 184,163</u>	<u>\$ 4,940</u>

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

	Local Health Maintenance	Local Road and Street	LOIT Public Safety - County Share	MVH Restricted	Misdemeanant	Motor Vehicle Highway
Cash and investments - beginning	\$ 91,077	\$ 403,633	\$ 384,990	\$ 1,094,304	\$ 26,287	\$ 196,145
Receipts:						
Taxes	-	-	628,664	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	132,562	-	760,754	-	684,559
Charges for services	33,964	-	-	335,288	-	-
Fines and forfeits	-	-	-	-	48,574	-
Other receipts	-	-	-	-	-	6,906
Total receipts	<u>33,964</u>	<u>132,562</u>	<u>628,664</u>	<u>1,096,042</u>	<u>48,574</u>	<u>691,465</u>
Disbursements:						
Personal services	12,318	-	244,517	-	-	403,486
Supplies	1,650	2,102	10,811	-	-	86,699
Other services and charges	14,401	-	118,677	1,114,724	-	108,833
Capital outlay	-	281,321	37,989	-	-	1,444
Other disbursements	11,342	-	100,685	-	43,577	76,338
Total disbursements	<u>39,711</u>	<u>283,423</u>	<u>512,679</u>	<u>1,114,724</u>	<u>43,577</u>	<u>676,800</u>
Excess (deficiency) of receipts over disbursements	<u>(5,747)</u>	<u>(150,861)</u>	<u>115,985</u>	<u>(18,682)</u>	<u>4,997</u>	<u>14,665</u>
Cash and investments - ending	<u>\$ 85,330</u>	<u>\$ 252,772</u>	<u>\$ 500,975</u>	<u>\$ 1,075,622</u>	<u>\$ 31,284</u>	<u>\$ 210,810</u>

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

	Plat Book	Rainy Day	Riverboat	Sex and Violent Offender Administration	Sheriff's Pension Trust	Supplemental Public Defender Services
Cash and investments - beginning	\$ 23,639	\$ 584,267	\$ 85,815	\$ 2,048	\$ 19,287	\$ 18,140
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	25,555	-	-	-
Charges for services	5,900	-	-	-	-	33,675
Fines and forfeits	-	-	-	495	2,403	14,102
Other receipts	-	2,667	-	-	-	-
Total receipts	5,900	2,667	25,555	495	2,403	47,777
Disbursements:						
Personal services	1,370	-	-	-	-	-
Supplies	1,000	-	-	-	-	-
Other services and charges	325	-	7,500	-	-	40,523
Capital outlay	-	-	-	-	-	-
Other disbursements	92	-	-	-	-	-
Total disbursements	2,787	-	7,500	-	-	40,523
Excess (deficiency) of receipts over disbursements	3,113	2,667	18,055	495	2,403	7,254
Cash and investments - ending	\$ 26,752	\$ 586,934	\$ 103,870	\$ 2,543	\$ 21,690	\$ 25,394

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

	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account
Cash and investments - beginning	\$ 12,398	\$ 17,501	\$ 4,496	\$ 54	\$ 57,302	\$ 49,107
Receipts:						
Taxes	4,720	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	7,570	-	-	-	12,172
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	3,594	-	-
Total receipts	<u>4,720</u>	<u>7,570</u>	<u>-</u>	<u>3,594</u>	<u>-</u>	<u>12,172</u>
Disbursements:						
Personal services	-	6,851	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	170	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	3,848	459	-	3,594	20,192	-
Total disbursements	<u>3,848</u>	<u>7,480</u>	<u>-</u>	<u>3,594</u>	<u>20,192</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>872</u>	<u>90</u>	<u>-</u>	<u>-</u>	<u>(20,192)</u>	<u>12,172</u>
Cash and investments - ending	<u>\$ 13,270</u>	<u>\$ 17,591</u>	<u>\$ 4,496</u>	<u>\$ 54</u>	<u>\$ 37,110</u>	<u>\$ 61,279</u>

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

	Guardian Ad Litem	Election and Registration	Auditors Ineligible Deductions	County Elected Officials Training	Park and Recreation	County Offender Transportation Fund
Cash and investments - beginning	\$ 7,183	\$ 57,395	\$ 309	\$ 5,475	\$ 23,852	\$ 2,188
Receipts:						
Taxes	-	18,623	-	-	46,901	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	1,616	-	-	882	-
Charges for services	-	-	-	1,514	3,188	-
Fines and forfeits	4,932	-	-	-	-	375
Other receipts	-	-	-	-	-	-
Total receipts	<u>4,932</u>	<u>20,239</u>	<u>-</u>	<u>1,514</u>	<u>50,971</u>	<u>375</u>
Disbursements:						
Personal services	-	16,628	-	-	2,120	-
Supplies	-	820	-	-	1,758	-
Other services and charges	4,932	18,286	-	150	12,823	-
Capital outlay	-	-	-	-	7,612	-
Other disbursements	-	9,341	-	-	162	-
Total disbursements	<u>4,932</u>	<u>45,075</u>	<u>-</u>	<u>150</u>	<u>24,475</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(24,836)</u>	<u>-</u>	<u>1,364</u>	<u>26,496</u>	<u>375</u>
Cash and investments - ending	<u>\$ 7,183</u>	<u>\$ 32,559</u>	<u>\$ 309</u>	<u>\$ 6,839</u>	<u>\$ 50,348</u>	<u>\$ 2,563</u>

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

	Statewide 911	Abandoned Vehicle	Cum Reassessment 2015	AMERICAN RESCUE-TRANSIT GRANT	OPIOID SETTLEMENT RESTRICTED FUNDS
Cash and investments - beginning	\$ 171,807	\$ 8,936	\$ 85,274	\$ -	\$ -
Receipts:					
Taxes	-	-	32,763	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	615	-	-
Charges for services	129,461	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	30,741	-	3,227	22,398	29,641
Total receipts	160,202	-	36,605	22,398	29,641
Disbursements:					
Personal services	118,366	-	3,164	-	-
Supplies	4,470	-	794	-	-
Other services and charges	21,465	-	30,384	-	-
Capital outlay	-	-	-	-	-
Other disbursements	7,885	-	229	22,398	-
Total disbursements	152,186	-	34,571	22,398	-
Excess (deficiency) of receipts over disbursements	8,016	-	2,034	-	29,641
Cash and investments - ending	\$ 179,823	\$ 8,936	\$ 87,308	\$ -	\$ 29,641

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

	OPIOID SETTLEMENT UNRESTRICTED FUNDS	Adult Probation Administrative	Juvenile Probation Administrative	Supplemental Adult Probation Services	Pre-Trail Diversion	DRAIN IMPROVEMENT
Cash and investments - beginning	\$ -	\$ 6,359	\$ 1,309	\$ 162,224	\$ 26,520	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	480	-	15,819	5,780	-
Other receipts	12,703	-	-	-	-	5,000
Total receipts	12,703	480	-	15,819	5,780	5,000
Disbursements:						
Personal services	-	-	-	484	8,277	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	2,001	6,224	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	6,359	1,309	32	591	-
Total disbursements	-	6,359	1,309	2,517	15,092	-
Excess (deficiency) of receipts over disbursements	12,703	(5,879)	(1,309)	13,302	(9,312)	5,000
Cash and investments - ending	\$ 12,703	\$ 480	\$ -	\$ 175,526	\$ 17,208	\$ 5,000

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

	Drain Maintenance	Drug Buy Money	UC Drug Free-Donation	U-C Redevelopment but is a Payroll Clearing	Payroll Withholding - Insurance	Payroll Withholding - Deferred Compensation
Cash and investments - beginning	\$ 84,305	\$ 1,129	\$ 5,404	\$ 174,079	\$ (265,437)	\$ 193
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	37,164	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	537,701	1,456
Total receipts	37,164	-	-	-	537,701	1,456
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	9,531	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	5,000	-	-	-	563,009	1,649
Total disbursements	14,531	-	-	-	563,009	1,649
Excess (deficiency) of receipts over disbursements	22,633	-	-	-	(25,308)	(193)
Cash and investments - ending	\$ 106,938	\$ 1,129	\$ 5,404	\$ 174,079	\$ (290,745)	\$ -

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

	Payroll Withholding - Federal	Payroll Withholding - FICA & Medicare	Payroll Withholding - Local Tax	Payroll Withholding - PERF	Payroll Withholding - Sheriff Pension	Payroll Withholding - State
Cash and investments - beginning	\$ 14	\$ 14	\$ 11,459	\$ (206)	\$ -	\$ 20,059
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	179,969	345,074	45,540	215,793	16,280	74,899
Total receipts	179,969	345,074	45,540	215,793	16,280	74,899
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	179,969	345,074	56,997	215,311	16,280	94,955
Total disbursements	179,969	345,074	56,997	215,311	16,280	94,955
Excess (deficiency) of receipts over disbursements	-	-	(11,457)	482	-	(20,056)
Cash and investments - ending	\$ 14	\$ 14	\$ 2	\$ 276	\$ -	\$ 3

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

	Payroll Withholding -	Wage Garnishments	Settlement	Wheel Tax / Surtax Combined	Wheel Tax	Sur Tax	CVET Agency
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 386,316	\$ 501	\$ -	\$ -
Receipts:							
Taxes	-	-	7,680,395	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	533,783	229,944	45,804	228,159	30,924
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	12,232	-	-	-	-	-	-
Total receipts	12,232	8,214,178	229,944	45,804	228,159	30,924	
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	12,232	8,214,178	20,800	44,881	215,061	30,948	
Total disbursements	12,232	8,214,178	20,800	44,881	215,061	30,948	
Excess (deficiency) of receipts over disbursements	-	-	209,144	923	13,098	(24)	
Cash and investments - ending	\$ -	\$ -	\$ 595,460	\$ 1,424	\$ 13,098	\$ (24)	

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

	Final Excise Tax Cut Replacement Due State	Sewage Collections	Financial Institution Tax	State Fines and Forfeitures	Overweight Vehicle Fines
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 221	\$ -
Receipts:					
Taxes	272,895	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	164,292	-	-
Charges for services	-	20,408	-	-	-
Fines and forfeits	-	-	-	1,761	661
Other receipts	-	-	-	-	-
Total receipts	<u>272,895</u>	<u>20,408</u>	<u>164,292</u>	<u>1,761</u>	<u>661</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>272,895</u>	<u>20,408</u>	<u>164,387</u>	<u>1,684</u>	<u>439</u>
Excess (deficiency) of receipts over disbursements	-	-	(95)	77	222
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (95)</u>	<u>\$ 298</u>	<u>\$ 222</u>

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

	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State
Cash and investments - beginning	\$ 25	\$ 420	\$ 99	\$ -	\$ 80	\$ 6
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	2,860	493	-	798	-
Fines and forfeits	372	-	-	500	-	-
Other receipts	-	-	-	-	-	55
Total receipts	372	2,860	493	500	798	55
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	373	2,890	513	375	843	61
Total disbursements	373	2,890	513	375	843	61
Excess (deficiency) of receipts over disbursements	(1)	(30)	(20)	125	(45)	(6)
Cash and investments - ending	\$ 24	\$ 390	\$ 79	\$ 125	\$ 35	\$ -

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

	Child Restraint Violation Fines	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	Lit Certified Shares
Cash and investments - beginning	\$ -	\$ 150	\$ -	\$ -	\$ 102,135	\$ -
Receipts:						
Taxes	-	-	-	-	59,144	1,652,306
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	39,905	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	25	-	-	-	-	-
Other receipts	-	-	94	-	-	-
Total receipts	<u>25</u>	<u>-</u>	<u>94</u>	<u>39,905</u>	<u>59,144</u>	<u>1,652,306</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	25	-	94	39,876	-	1,652,306
Total disbursements	<u>25</u>	<u>-</u>	<u>94</u>	<u>39,876</u>	<u>-</u>	<u>1,652,306</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>29</u>	<u>59,144</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 150</u>	<u>\$ -</u>	<u>\$ 29</u>	<u>\$ 161,279</u>	<u>\$ -</u>

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

	LIT Public Safety	LIT Economic Development	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Brownsville Street Lights
Cash and investments - beginning	\$ -	\$ -	\$ 36,808	\$ 78,853	\$ 4,182	\$ 2,008
Receipts:						
Taxes	794,160	413,077	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	3,476	5,228	3,476	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	840
Total receipts	<u>794,160</u>	<u>413,077</u>	<u>3,476</u>	<u>5,228</u>	<u>3,476</u>	<u>840</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	719
Capital outlay	-	-	-	-	-	-
Other disbursements	794,160	413,077	8,511	2,816	354	-
Total disbursements	<u>794,160</u>	<u>413,077</u>	<u>8,511</u>	<u>2,816</u>	<u>354</u>	<u>719</u>
Excess (deficiency) of receipts over disbursements	-	-	(5,035)	2,412	3,122	121
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31,773</u>	<u>\$ 81,265</u>	<u>\$ 7,304</u>	<u>\$ 2,129</u>

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

	EMA Radio Donation	Deferral Program	County User	CLECE#2	Jury Pay Fund	Rural Opioid Response Program
Cash and investments - beginning	\$ 626	\$ 4,821	\$ 2,107	\$ 2,237	\$ 3,728	\$ 3,000
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	5,060	1,455	457	814	-
Other receipts	-	-	-	-	-	-
Total receipts	-	5,060	1,455	457	814	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	1,397	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	1,453	-	-	-
Total disbursements	-	1,397	1,453	-	-	-
Excess (deficiency) of receipts over disbursements	-	3,663	2	457	814	-
Cash and investments - ending	\$ 626	\$ 8,484	\$ 2,109	\$ 2,694	\$ 4,542	\$ 3,000

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

	UC Heart Health	Community Crossings Grant 2019	Health Dept Donation	State Health Covid Grant	Adult/Ju Offender Interstate	Adult Probation User
Cash and investments - beginning	\$ 598	\$ 21,385	\$ 218	\$ 30,998	\$ 175	\$ 150
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	201	-	-	-
Total receipts	-	-	201	-	-	-
Disbursements:						
Personal services	-	-	-	8,968	-	-
Supplies	-	-	-	10,182	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	8,882	-	-
Other disbursements	-	21,385	416	686	-	150
Total disbursements	-	21,385	416	28,718	-	150
Excess (deficiency) of receipts over disbursements	-	(21,385)	(215)	(28,718)	-	(150)
Cash and investments - ending	\$ 598	\$ -	\$ 3	\$ 2,280	\$ 175	\$ -

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

	Intrastate Transfer Fee	Treasurer-After Settlement Collections	Treasurer Cash Fund	Clerk-Support	Clerk-Trust	Sherriff Commissary
Cash and investments - beginning	\$ 405	\$ 287,500	\$ 300	\$ 1,409	\$ 117,121	\$ 2,108
Receipts:						
Taxes	-	311,563	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	125	-	-	65,320	315,478	-
Other receipts	-	-	-	-	-	41,921
Total receipts	<u>125</u>	<u>311,563</u>	<u>-</u>	<u>65,320</u>	<u>315,478</u>	<u>41,921</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	287,500	-	66,113	317,811	36,917
Total disbursements	<u>-</u>	<u>287,500</u>	<u>-</u>	<u>66,113</u>	<u>317,811</u>	<u>36,917</u>
Excess (deficiency) of receipts over disbursements	<u>125</u>	<u>24,063</u>	<u>-</u>	<u>(793)</u>	<u>(2,333)</u>	<u>5,004</u>
Cash and investments - ending	<u>\$ 530</u>	<u>\$ 311,563</u>	<u>\$ 300</u>	<u>\$ 616</u>	<u>\$ 114,788</u>	<u>\$ 7,112</u>

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

	Sherriff Inmate Trust Fund	Bicentennial Donation Fund	American Reuse Plan	Park & Rec-DNR Grant	Community Crossing grant 2021	Covid 19 Vaccine Supplement 3
Cash and investments - beginning	\$ 1,570	\$ 4,745	\$ 683,189	\$ 21,450	\$ 691,108	\$ (2,548)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	685,428	61,931	-	14,724
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	40,735	245	-	-	-	-
Total receipts	40,735	245	685,428	61,931	-	14,724
Disbursements:						
Personal services	-	-	-	-	-	10,463
Supplies	-	-	-	-	-	913
Other services and charges	-	-	126,490	-	-	-
Capital outlay	-	-	-	-	691,108	-
Other disbursements	40,616	-	1,197	20,500	-	800
Total disbursements	40,616	-	127,687	20,500	691,108	12,176
Excess (deficiency) of receipts over disbursements	119	245	557,741	41,431	(691,108)	2,548
Cash and investments - ending	\$ 1,689	\$ 4,990	\$ 1,240,930	\$ 62,881	\$ -	\$ -

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

	Epidemiology/Lab Disease	Juvenile Probation User	Juvenile intake center	Park & Rec-REMC Grant (Restrooms)	COOPERATIVE AGREEMENT FOR EMERGENCY RESPONSE	COMMUNITY CROSSING GRANT 2022
Cash and investments - beginning	\$ 50,000	\$ 22,868	\$ 631	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	50,000	-	-	-	1,000	1,000,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	1,632	-	-	-	-
Other receipts	-	-	-	1,000	-	-
Total receipts	50,000	1,632	-	1,000	1,000	1,000,000
Disbursements:						
Personal services	40,585	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	109	-	-	-	-
Capital outlay	-	-	-	-	-	1,000,000
Other disbursements	3,105	-	-	-	1,000	-
Total disbursements	43,690	109	-	-	1,000	1,000,000
Excess (deficiency) of receipts over disbursements	6,310	1,523	-	1,000	-	-
Cash and investments - ending	\$ 56,310	\$ 24,391	\$ 631	\$ 1,000	\$ -	\$ -

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

	WORKFORCE DEVELOPMENT CoAg (CFDA 93.654)	CRISIS CoAg COVID19 SUPPLEMENTAL	CRISIS CoAg-UNIDENTIFIED MONEY	EMA-DUKE ENERGY COMMUNICATION UPGRADE	RECORDERS PERP
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 86,644
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	165,000	50,000	-	-	-
Charges for services	-	-	-	-	25,601
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	50,000	2,500	-
Total receipts	<u>165,000</u>	<u>50,000</u>	<u>50,000</u>	<u>2,500</u>	<u>25,601</u>
Disbursements:					
Personal services	16,632	-	-	-	-
Supplies	3,452	-	-	-	-
Other services and charges	1,961	-	-	-	-
Capital outlay	4,477	-	-	-	-
Other disbursements	<u>1,272</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,570</u>
Total disbursements	<u>27,794</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,570</u>
Excess (deficiency) of receipts over disbursements	<u>137,206</u>	<u>50,000</u>	<u>50,000</u>	<u>2,500</u>	<u>31</u>
Cash and investments - ending	<u>\$ 137,206</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 2,500</u>	<u>\$ 86,675</u>

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

	INFRACTION JUDGEMENT	CRI GRANT (CITIES READYNESS INITIATIVE)	BIO-TERRORISM CDC GRANT	PHC GRANT	ACS MAMMOGRAM	NACCHO GRANT
Cash and investments - beginning	\$ 560	\$ (90)	\$ (8,902)	\$ 8,632	\$ 1,937	\$ 1
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	7,363	-	-	-	-	-
Other receipts	-	4,885	29,473	-	-	-
Total receipts	7,363	4,885	29,473	-	-	-
Disbursements:						
Personal services	-	-	21,439	-	-	-
Supplies	-	4,795	301	-	-	-
Other services and charges	-	-	945	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	6,828	-	1,640	-	-	-
Total disbursements	6,828	4,795	24,325	-	-	-
Excess (deficiency) of receipts over disbursements	535	90	5,148	-	-	-
Cash and investments - ending	\$ 1,095	\$ -	\$ (3,754)	\$ 8,632	\$ 1,937	\$ 1

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

	PROJECT INCOME	CEMETARY TRUST CLEARANCE	SHERIFF K-9 DONATIONS	RESERVE DEP DONATION	SHERIFF DONATION FUND
Cash and investments - beginning	\$ 13,763	\$ 2,694	\$ 379	\$ 7,258	\$ 1,002
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	25,620	18	-	250	-
Total receipts	<u>25,620</u>	<u>18</u>	<u>-</u>	<u>250</u>	<u>-</u>
Disbursements:					
Personal services	15,884	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,058	-	-	3,188	-
Total disbursements	<u>16,942</u>	<u>-</u>	<u>-</u>	<u>3,188</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>8,678</u>	<u>18</u>	<u>-</u>	<u>(2,938)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 22,441</u>	<u>\$ 2,712</u>	<u>\$ 379</u>	<u>\$ 4,320</u>	<u>\$ 1,002</u>

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

	SHOP WITH A COP DONATION	UC SHERIFF SUPPORT DONATIONS	Mass Transportation	IPEP SAFETY GRANT	Totals
Cash and investments - beginning	\$ 10,187	\$ 223	\$ -	\$ 157	\$ 10,984,125
Receipts:					
Taxes	-	-	-	-	15,617,622
Licenses and permits	-	-	-	-	19,215
Intergovernmental receipts	-	-	414,090	-	5,759,352
Charges for services	-	-	-	-	943,222
Fines and forfeits	-	-	-	-	530,146
Other receipts	7,592	-	-	-	2,366,228
Total receipts	7,592	-	414,090	-	25,235,785
Disbursements:					
Personal services	-	-	-	-	3,072,986
Supplies	-	-	-	-	188,812
Other services and charges	-	-	-	-	3,111,916
Capital outlay	-	-	-	-	2,117,179
Other disbursements	6,348	-	414,090	-	15,376,528
Total disbursements	6,348	-	414,090	-	23,867,421
Excess (deficiency) of receipts over disbursements	1,244	-	-	-	1,368,364
Cash and investments - ending	\$ 11,431	\$ 223	\$ -	\$ 157	\$ 12,352,489

OTHER INFORMATION

UNION COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,446,514</u>	<u>\$ -</u>

UNION COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Union County Building Corporation	Courthouse Renovation	\$ 176,000	1/1/2007	1/1/2028
Total of annual lease payments		<u>\$ 176,000</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/>.