

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

FINANCIAL STATEMENT AUDIT REPORT

OF

UNION COUNTY, INDIANA

January 1, 2023 to December 31, 2023



FILED

09/16/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Dennis Spaeth	01-01-23 to 12-31-24
County Treasurer	Linda Rosenberger	01-01-23 to 12-31-24
Clerk of the Circuit Court	Susan Ray	01-01-23 to 12-31-24
County Sheriff	Jeffrey Adams	01-01-23 to 12-31-24
County Recorder	Sue Rude	01-01-23 to 12-31-24
President of the Board of County Commissioners	Tim Williams	01-01-23 to 12-31-24
President of the County Council	Trisha Persinger	01-01-23 to 12-31-24



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, 2023, 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, 2023, 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, 2023, 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)

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, 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, 2024, 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, 2024

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES 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, 2023

Fund	Cash and Investments		Cash and Investments	
	01-01-23	Receipts	Disbursements	12-31-23
General	\$ 2,013,261	\$ 4,059,575	\$ 3,230,188	\$ 2,842,648
Accident Report	264	30	-	294
CEDIT County Share	82,796	300,131	289,694	93,233
LIT-Special Purpose	1,873,092	407,666	459,165	1,821,593
City and Town Court Costs	18,954	1,750	18,954	1,750
Clerk's Records Perpetuation	38,763	3,682	3,900	38,545
Community Corrections	45,181	103,667	117,394	31,454
Community Transition Program	44,930	-	-	44,930
Sales Disclosure - County Share	19,773	2,590	-	22,363
Cumulative Bridge	938,130	285,520	221,128	1,002,522
Cumulative Building	118	15,185	9,073	6,230
Cumulative Capital Development	193,149	61,152	38,876	215,425
Drug Free Community	57,102	4,891	-	61,993
Emergency Planning/Right to Know	23,831	8,238	4,843	27,226
Firearms Training	18,562	6,080	15,488	9,154
General Drain Improvement	5,000	5,000	-	10,000
Health	184,163	133,468	136,894	180,737
Identification Security Protection	4,940	1,367	-	6,307
Local Health Maintenance	85,330	34,055	51,026	68,359
Local Road and Street	252,772	138,623	124,743	266,652
LOIT Public Safety - County Share	500,975	628,824	564,066	565,733
MVH Restricted	1,075,622	711,148	382,578	1,404,192
Misdemeanant	31,284	4,153	29,761	5,676
Motor Vehicle Highway	210,810	714,116	695,391	229,535
Plat Book	26,752	5,320	3,210	28,862
Rainy Day	586,934	10,537	-	597,471
Riverboat	103,870	-	11,011	92,859
Sex and Violent Offender Administration	2,543	351	-	2,894
Sheriff's Pension Trust	21,690	3,214	-	24,904
Supplemental Public Defender Services	25,394	36,634	38,577	23,451
Surplus Tax	13,270	6,104	1,502	17,872
Surveyor's Corner Perpetuation	17,591	6,835	7,592	16,834
Tax Sale Fees	4,496	-	-	4,496
Tax Sale Redemption	54	5,274	3,126	2,202
Tax Sale Surplus	37,110	60,405	7,607	89,908
Local Health Department Trust Account	61,279	12,172	45	73,406
Guardian Ad Litem	7,183	2,148	2,148	7,183
Election and Registration	32,559	20,111	22,871	29,799
Auditors Ineligible Deductions	309	-	-	309
County Elected Officials Training	6,839	1,367	7,277	929
Park and Recreation	50,348	25,446	21,332	54,462
County Offender Transportation Fund	2,563	375	-	2,938
Statewide 911	179,823	182,760	175,267	187,316
Reassessment	87,308	61,152	38,412	110,048
Opioid Settlement Unrestricted Funds	12,703	4,014	15,660	1,057
Probation Admin Fee- Adult	480	1,340	-	1,820
Supplemental Adult Probation Services	175,526	20,193	5,502	190,217
County User Fee	17,208	6,877	19,253	4,832
Drain Maintenance	106,938	33,730	22,134	118,534
Drug Buy Money	1,129	-	-	1,129
Donations	5,404	-	-	5,404
Payroll Clearing	174,079	-	-	174,079
Payroll Withholding - Insurance	(290,746)	543,334	512,675	(260,087)
Payroll Withholding - Deferred Compensation	-	1,432	1,432	-
Payroll Withholding - Federal	14	178,310	178,310	14
Payroll Withholding - FICA & Medicare	14	368,153	368,153	14
Payroll Withholding - Local Tax	2	48,663	48,625	40
Payroll Withholding - PERF	276	237,083	236,479	880
Payroll Withholding - Sheriff Pension	-	17,782	17,782	-
Payroll Withholding - State	3	78,782	78,722	63
Payroll Withholding - Wage Garnishments	-	18,558	18,558	-
Settlement	-	8,851,360	8,851,360	-
LOIT Prop Tax Oper Levies Replace	-	1,630,664	1,630,664	-
Wheel Tax / Surtax Combined	595,460	213,854	16,594	792,720
Wheel Tax	1,424	128,463	129,886	1
Sur Tax	13,098	98,362	111,459	1

UNION COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments			Cash and Investments
	01-01-23	Receipts	Disbursements	
CVET Agency	(24)	32,158	32,134	-
Final Excise Tax Cut Replacement Due State	-	284,482	284,482	-
Sewage Collections	-	15,743	15,743	-
Financial Institution Tax	(95)	141,405	141,310	-
State Fines and Forfeitures	298	1,081	1,133	246
Overweight Vehicle Fines	222	1,640	1,842	20
Special Death Benefit	24	268	159	133
Sales Disclosure - State Share	390	2,590	1,410	1,570
Coroners Training & Con't Education	79	497	326	250
Interstate Compact - State Share	125	500	375	250
Mortgage Recording Fees - State Share	35	695	310	420
Deferral Program	8,484	5,170	1,000	12,654
Sex and Violent Offender Admin - State	-	39	19	20
Inheritance Tax	150	-	-	150
Education Plate Fees Agency	-	75	75	-
Riverboat Revenue Sharing	29	39,853	-	39,882
Innkeepers Tax Collections	161,279	63,372	46,300	178,351
LIT Economic Development (EDIT)	-	407,666	407,666	-
93.563 Title IV-D Incentive	31,773	3,802	7,800	27,775
93.563 Prosecutor IV-D Incentive-Post Oct '99	81,265	5,718	4,166	82,817
93.563 Clerk IV-D Incentive-Post Oct '99	7,304	3,802	47	11,059
911 Wireless Fees	8,936	-	8,936	-
Opioid Restricted Funds	29,641	12,811	-	42,452
County User	2,109	1,365	1,026	2,448
CLECE#2 Fund	2,694	196	-	2,890
Jury Pay	4,542	1,673	3,090	3,125
Rural Opioid Response Program	3,000	-	-	3,000
EMA Radio Donations	626	-	-	626
Health Dept Donation Fund	3	124	50	77
Brownsville Street Lights Collection	2,129	845	784	2,190
Bicentennial Donations Fund Yr 2016	4,990	-	-	4,990
Wheel/Surtax Combined	-	199	-	199
Community Impact-History Docum	-	3,896	3,896	-
LIT Public Safety	-	815,332	815,332	-
IV-E Cost Recovery For Pub Defender	-	436	-	436
Phase 3 COVID Business Grant	-	250,000	250,000	-
American Rescue PI CFDA 21.027	1,240,930	-	811,161	429,769
EMA Mitigation Grant	-	1,457	1,457	-
American Rescue-Transit Grant	-	33,184	33,184	-
Local Assist & Tribal Consisti	-	100,000	-	100,000
Parks & Rec-DNR	62,881	67,490	119,256	11,115
Recorders Perp	86,675	29,423	34,319	81,779
Park & Rec Amphitheater	-	29,965	-	29,965
Park & Rec-REMC Grant (Restrooms)	1,000	-	1,000	-
Park & Rec-Pickleball Grant	-	617	194	423
Cooperative Agreement For Emergency Response	-	1,000	-	1,000
UC Heart Health	598	-	-	598
Community Crossing Grant 2023-1	-	890,588	890,588	-
State Health COVID Grant	2,280	-	2,280	-
Epidemiology/Lab Inf Disease	56,310	-	16,333	39,977
Workforce Development CoAg	137,206	82,500	45,462	174,244
Crisis CoAg COVID19 Supplemental	50,000	-	-	50,000
EMA-Duke Communication Upgrade	2,500	-	1,594	906
Crisis CoAg-Unidentified Money	50,000	-	50,000	-
Adult/Juv Offender Interstate	175	-	-	175
Intrastate Transfer Fee	530	125	-	655
Juvenile Probation User	24,391	1,015	310	25,096
Juvenile Intake Center Svc	631	-	-	631
Treasurer-After Settlement Collections	311,563	302,563	311,563	302,563
Treasurer Cash Fund	300	-	-	300
Clerk-Support	616	49,041	48,676	981
Clerk-Trust	114,788	262,385	250,967	126,206
Infraction Judgement	1,095	8,745	4,353	5,487
Bio-Terrorism CDC Grant	(3,754)	17,202	24,220	(10,772)
PHC Grant	8,632	-	334	8,298
ACS Mammogram	1,937	-	1,937	-

UNION COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
NACCHO Grant	1	-	-	1
Project Income	22,441	29,894	5,450	46,885
Cemetery Trust Clearance	2,712	14	-	2,726
Sheriff K-9 Donations	379	25,750	25,300	829
Reserve Dep Donation	4,320	5,500	-	9,820
Sheriff Donation Fund	1,002	1,800	-	2,802
Shop With A Cop Donation	11,431	6,751	5,015	13,167
UC Sheriff Support Donations	223	-	-	223
Mass Transportation	-	399,680	399,680	-
IPEP Safety Grant	157	-	-	157
CRI Grant - Cities Readiness	-	-	91	(91)
Sheriff Commissary	7,113	45,005	51,334	784
Sheriff Inmate Trust Fund	1,689	35,973	35,700	1,962
Totals	<u>\$ 12,352,489</u>	<u>\$ 25,077,170</u>	<u>\$ 24,197,556</u>	<u>\$ 13,232,103</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 primarily a result of funds set up for reimbursable grants, and the reimbursements for expenditures were not received by December 31, 2023. The Payroll Withholding - Insurance fund was negative due to transfers into the fund to be used for the payment of insurance premiums not being made in a timely manner.

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 2023 totaled \$176,000.

OTHER INFORMATION

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	General	Accident Report	CEDIT County Share	LIT-Special Purpose	City and Town Court Costs
Cash and investments - beginning	\$ 2,013,261	\$ 264	\$ 82,796	\$ 1,873,092	\$ 18,954
Receipts:					
Taxes	2,842,889	-	300,131	-	-
Licenses and permits	11,562	-	-	-	-
Intergovernmental receipts	184,781	-	-	407,666	-
Charges for services	223,707	30	-	-	-
Fines and forfeits	20,912	-	-	-	1,750
Other receipts	775,724	-	-	-	-
Total receipts	4,059,575	30	300,131	407,666	1,750
Disbursements:					
Personal services	2,163,765	-	-	-	-
Supplies	54,214	-	-	-	-
Other services and charges	881,280	-	289,694	36,965	-
Debt service - principal and interest	-	-	-	176,000	-
Capital outlay	52,004	-	-	46,200	-
Other disbursements	78,925	-	-	200,000	18,954
Total disbursements	3,230,188	-	289,694	459,165	18,954
Excess (deficiency) of receipts over (under) disbursements	829,387	30	10,437	(51,499)	(17,204)
Cash and investments - ending	\$ 2,842,648	\$ 294	\$ 93,233	\$ 1,821,593	\$ 1,750

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Clerk's Records Perpetuation	Community Corrections	Community Transition Program	Sales Disclosure - County Share	Cumulative Bridge
Cash and investments - beginning	\$ 38,763	\$ 45,181	\$ 44,930	\$ 19,773	\$ 938,130
Receipts:					
Taxes	-	-	-	-	116,901
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	9,507
Charges for services	-	-	-	2,590	137,694
Fines and forfeits	3,682	-	-	-	-
Other receipts	-	103,667	-	-	21,418
Total receipts	3,682	103,667	-	2,590	285,520
Disbursements:					
Personal services	-	90,661	-	-	-
Supplies	-	4,756	-	-	10,856
Other services and charges	-	21,977	-	-	210,272
Debt service - principal and interest	-	-	-	-	-
Capital outlay	3,900	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	3,900	117,394	-	-	221,128
Excess (deficiency) of receipts over (under) disbursements	(218)	(13,727)	-	2,590	64,392
Cash and investments - ending	\$ 38,545	\$ 31,454	\$ 44,930	\$ 22,363	\$ 1,002,522

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Cumulative Building	Cumulative Capital Development	Drug Free Community	Planning/Right to Know	Firearms Training
Cash and investments - beginning	\$ 118	\$ 193,149	\$ 57,102	\$ 23,831	\$ 18,562
Receipts:					
Taxes	14,043	56,553	-	-	-
Licenses and permits	-	-	-	-	6,080
Intergovernmental receipts	1,142	4,599	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	4,891	-	-
Other receipts	-	-	-	8,238	-
Total receipts	<u>15,185</u>	<u>61,152</u>	<u>4,891</u>	<u>8,238</u>	<u>6,080</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	1,104	10,212
Other services and charges	-	38,876	-	1,107	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	2,632	-
Other disbursements	9,073	-	-	-	5,276
Total disbursements	<u>9,073</u>	<u>38,876</u>	<u>-</u>	<u>4,843</u>	<u>15,488</u>
Excess (deficiency) of receipts over (under) disbursements	<u>6,112</u>	<u>22,276</u>	<u>4,891</u>	<u>3,395</u>	<u>(9,408)</u>
Cash and investments - ending	<u>\$ 6,230</u>	<u>\$ 215,425</u>	<u>\$ 61,993</u>	<u>\$ 27,226</u>	<u>\$ 9,154</u>

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	General Drain Improvement	Health	Identification Security Protection	Local Health Maintenance	Local Road and Street
Cash and investments - beginning	\$ 5,000	\$ 184,163	\$ 4,940	\$ 85,330	\$ 252,772
Receipts:					
Taxes	-	47,064	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	3,828	-	16,570	138,623
Charges for services	-	82,576	1,367	17,485	-
Fines and forfeits	-	-	-	-	-
Other receipts	5,000	-	-	-	-
Total receipts	5,000	133,468	1,367	34,055	138,623
Disbursements:					
Personal services	-	128,006	-	5,645	-
Supplies	-	1,156	-	17,188	20,322
Other services and charges	-	7,732	-	27,905	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	104,421
Other disbursements	-	-	-	288	-
Total disbursements	-	136,894	-	51,026	124,743
Excess (deficiency) of receipts over (under) disbursements	5,000	(3,426)	1,367	(16,971)	13,880
Cash and investments - ending	\$ 10,000	\$ 180,737	\$ 6,307	\$ 68,359	\$ 266,652

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	LOIT Public Safety -	MVH Restricted	Misdemeanant	Motor Vehicle Highway	Plat Book
	County Share				
Cash and investments - beginning	\$ 500,975	\$ 1,075,622	\$ 31,284	\$ 210,810	\$ 26,752
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	599,321	711,148	-	711,148	-
Charges for services	24,503	-	4,153	-	5,320
Fines and forfeits	-	-	-	-	-
Other receipts	5,000	-	-	2,968	-
Total receipts	628,824	711,148	4,153	714,116	5,320
Disbursements:					
Personal services	322,246	-	-	490,824	1,379
Supplies	9,495	-	-	97,035	-
Other services and charges	194,325	382,578	6,850	104,833	1,261
Debt service - principal and interest	-	-	-	-	-
Capital outlay	38,000	-	17,535	2,699	570
Other disbursements	-	-	5,376	-	-
Total disbursements	564,066	382,578	29,761	695,391	3,210
Excess (deficiency) of receipts over (under) disbursements	64,758	328,570	(25,608)	18,725	2,110
Cash and investments - ending	\$ 565,733	\$ 1,404,192	\$ 5,676	\$ 229,535	\$ 28,862

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Rainy Day	Riverboat	Sex and Violent Offender Administration	Sheriff's Pension Trust	Supplemental Public Defender Services
Cash and investments - beginning	\$ 586,934	\$ 103,870	\$ 2,543	\$ 21,690	\$ 25,394
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	35,184
Fines and forfeits	-	-	-	3,214	1,450
Other receipts	10,537	-	351	-	-
Total receipts	10,537	-	351	3,214	36,634
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	5,011	-	-	38,577
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	6,000	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	11,011	-	-	38,577
Excess (deficiency) of receipts over (under) disbursements	10,537	(11,011)	351	3,214	(1,943)
Cash and investments - ending	\$ 597,471	\$ 92,859	\$ 2,894	\$ 24,904	\$ 23,451

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 13,270	\$ 17,591	\$ 4,496	\$ 54	\$ 37,110
Receipts:					
Taxes	6,104	-	-	-	60,405
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	6,835	-	5,274	-
Total receipts	<u>6,104</u>	<u>6,835</u>	<u>-</u>	<u>5,274</u>	<u>60,405</u>
Disbursements:					
Personal services	-	6,898	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	694	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,502	-	-	3,126	7,607
Total disbursements	<u>1,502</u>	<u>7,592</u>	<u>-</u>	<u>3,126</u>	<u>7,607</u>
Excess (deficiency) of receipts over (under) disbursements	<u>4,602</u>	<u>(757)</u>	<u>-</u>	<u>2,148</u>	<u>52,798</u>
Cash and investments - ending	<u>\$ 17,872</u>	<u>\$ 16,834</u>	<u>\$ 4,496</u>	<u>\$ 2,202</u>	<u>\$ 89,908</u>

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Local Health Department Trust Account	Guardian Ad Litem	Election and Registration	Auditors Ineligible Deductions	County Elected Officials Training
Cash and investments - beginning	\$ 61,279	\$ 7,183	\$ 32,559	\$ 309	\$ 6,839
Receipts:					
Taxes	-	-	18,598	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	1,513	-	-
Charges for services	12,172	-	-	-	1,367
Fines and forfeits	-	-	-	-	-
Other receipts	-	2,148	-	-	-
Total receipts	12,172	2,148	20,111	-	1,367
Disbursements:					
Personal services	-	-	5,971	-	-
Supplies	-	-	387	-	-
Other services and charges	45	2,148	16,513	-	777
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	6,500
Total disbursements	45	2,148	22,871	-	7,277
Excess (deficiency) of receipts over (under) disbursements	12,127	-	(2,760)	-	(5,910)
Cash and investments - ending	\$ 73,406	\$ 7,183	\$ 29,799	\$ 309	\$ 929

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Park and Recreation	County Offender Transportation Fund	Statewide 911	Reassessment	Opioid Settlement Unrestricted Funds
Cash and investments - beginning	\$ 50,348	\$ 2,563	\$ 179,823	\$ 87,308	\$ 12,703
Receipts:					
Taxes	23,532	-	141,135	56,553	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,914	-	-	4,599	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	375	-	-	-
Other receipts	-	-	41,625	-	4,014
Total receipts	<u>25,446</u>	<u>375</u>	<u>182,760</u>	<u>61,152</u>	<u>4,014</u>
Disbursements:					
Personal services	1,852	-	136,175	4,522	-
Supplies	2,371	-	15,049	3,312	-
Other services and charges	10,960	-	24,043	30,578	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	6,149	-	-	-	-
Other disbursements	-	-	-	-	15,660
Total disbursements	<u>21,332</u>	<u>-</u>	<u>175,267</u>	<u>38,412</u>	<u>15,660</u>
Excess (deficiency) of receipts over (under) disbursements	<u>4,114</u>	<u>375</u>	<u>7,493</u>	<u>22,740</u>	<u>(11,646)</u>
Cash and investments - ending	<u>\$ 54,462</u>	<u>\$ 2,938</u>	<u>\$ 187,316</u>	<u>\$ 110,048</u>	<u>\$ 1,057</u>

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Probation Admin Fee- Adult	Supplemental Adult Probation Services	County User Fee	Drain Maintenance	Drug Buy Money
Cash and investments - beginning	\$ 480	\$ 175,526	\$ 17,208	\$ 106,938	\$ 1,129
Receipts:					
Taxes	-	-	-	33,730	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	1,340	20,193	6,877	-	-
Other receipts	-	-	-	-	-
Total receipts	1,340	20,193	6,877	33,730	-
Disbursements:					
Personal services	-	548	5,576	-	-
Supplies	-	-	126	-	-
Other services and charges	-	4,954	7,733	22,134	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	5,818	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	5,502	19,253	22,134	-
Excess (deficiency) of receipts over (under) disbursements	1,340	14,691	(12,376)	11,596	-
Cash and investments - ending	\$ 1,820	\$ 190,217	\$ 4,832	\$ 118,534	\$ 1,129

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Donations	Payroll Clearing	Payroll Withholding - Insurance	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal
Cash and investments - beginning	\$ 5,404	\$ 174,079	\$ (290,746)	\$ -	\$ 14
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	543,334	1,432	178,310
Total receipts	-	-	543,334	1,432	178,310
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	512,675	1,432	178,310
Total disbursements	-	-	512,675	1,432	178,310
Excess (deficiency) of receipts over (under) disbursements	-	-	30,659	-	-
Cash and investments - ending	\$ 5,404	\$ 174,079	\$ (260,087)	\$ -	\$ 14

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Payroll Withholding - FICA & Medicare	Payroll Withholding - Local Tax	Payroll Withholding - PERF	Payroll Withholding - Sheriff Pension	Payroll Withholding - State
Cash and investments - beginning	\$ 14	\$ 2	\$ 276	\$ -	\$ 3
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	368,153	48,663	237,083	17,782	78,782
Total receipts	368,153	48,663	237,083	17,782	78,782
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	368,153	48,625	236,479	17,782	78,722
Total disbursements	368,153	48,625	236,479	17,782	78,722
Excess (deficiency) of receipts over (under) disbursements	-	38	604	-	60
Cash and investments - ending	\$ 14	\$ 40	\$ 880	\$ -	\$ 63

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Payroll Withholding - Wage Garnishments	Settlement	LOIT Prop Tax Oper Levies Replace	Wheel Tax / Surtax Combined	Wheel Tax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 595,460	\$ 1,424
Receipts:					
Taxes	-	8,293,454	-	-	128,463
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	557,906	1,630,664	113,453	-
Charges for services	-	-	-	100,401	-
Fines and forfeits	-	-	-	-	-
Other receipts	18,558	-	-	-	-
Total receipts	18,558	8,851,360	1,630,664	213,854	128,463
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	16,594	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	18,558	8,851,360	1,630,664	-	129,886
Total disbursements	18,558	8,851,360	1,630,664	16,594	129,886
Excess (deficiency) of receipts over (under) disbursements	-	-	-	197,260	(1,423)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 792,720	\$ 1

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Sur Tax	CVET Agency	Final Excise Tax Cut Replacement Due State	Sewage Collections
Cash and investments - beginning	\$ 13,098	\$ (24)	\$ -	\$ -
Receipts:				
Taxes	98,362	-	284,482	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	32,158	-	-
Charges for services	-	-	-	15,079
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	664
Total receipts	<u>98,362</u>	<u>32,158</u>	<u>284,482</u>	<u>15,743</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	111,459	32,134	284,482	15,743
Total disbursements	<u>111,459</u>	<u>32,134</u>	<u>284,482</u>	<u>15,743</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(13,097)</u>	<u>24</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Financial Institution Tax	State Fines and Forfeitures	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share
Cash and investments - beginning	\$ (95)	\$ 298	\$ 222	\$ 24	\$ 390
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	141,405	-	-	-	-
Charges for services	-	-	-	-	2,590
Fines and forfeits	-	1,081	1,640	268	-
Other receipts	-	-	-	-	-
Total receipts	<u>141,405</u>	<u>1,081</u>	<u>1,640</u>	<u>268</u>	<u>2,590</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	141,310	1,133	1,842	159	1,410
Total disbursements	<u>141,310</u>	<u>1,133</u>	<u>1,842</u>	<u>159</u>	<u>1,410</u>
Excess (deficiency) of receipts over (under) disbursements	<u>95</u>	<u>(52)</u>	<u>(202)</u>	<u>109</u>	<u>1,180</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 246</u>	<u>\$ 20</u>	<u>\$ 133</u>	<u>\$ 1,570</u>

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Deferral Program	Sex and Violent Offender Admin - State
Cash and investments - beginning	\$ 79	\$ 125	\$ 35	\$ 8,484	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	497	-	695	-	-
Fines and forfeits	-	500	-	5,170	-
Other receipts	-	-	-	-	39
Total receipts	497	500	695	5,170	39
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	326	375	310	1,000	19
Total disbursements	326	375	310	1,000	19
Excess (deficiency) of receipts over (under) disbursements	171	125	385	4,170	20
Cash and investments - ending	\$ 250	\$ 250	\$ 420	\$ 12,654	\$ 20

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	LIT Economic Development (EDIT)
Cash and investments - beginning	\$ 150	\$ -	\$ 29	\$ 161,279	\$ -
Receipts:					
Taxes	-	75	-	63,372	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	39,853	-	407,666
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	75	39,853	63,372	407,666
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	46,300	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	75	-	-	407,666
Total disbursements	-	75	-	46,300	407,666
Excess (deficiency) of receipts over (under) disbursements	-	-	39,853	17,072	-
Cash and investments - ending	\$ 150	\$ -	\$ 39,882	\$ 178,351	\$ -

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	911 Wireless Fees	Opioid Restricted Funds
Cash and investments - beginning	\$ 31,773	\$ 81,265	\$ 7,304	\$ 8,936	\$ 29,641
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	3,802	-	3,802	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	5,718	-	-	12,811
Total receipts	3,802	5,718	3,802	-	12,811
Disbursements:					
Personal services	-	3,046	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	7,800	1,120	47	8,936	-
Total disbursements	7,800	4,166	47	8,936	-
Excess (deficiency) of receipts over (under) disbursements	(3,998)	1,552	3,755	(8,936)	12,811
Cash and investments - ending	\$ 27,775	\$ 82,817	\$ 11,059	\$ -	\$ 42,452

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	County User	CLECE#2 Fund	Jury Pay	Rural Opioid Response Program	EMA Radio Donations
Cash and investments - beginning	\$ 2,109	\$ 2,694	\$ 4,542	\$ 3,000	\$ 626
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	1,365	196	1,673	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>1,365</u>	<u>196</u>	<u>1,673</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	1,026	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	3,090	-	-
Total disbursements	<u>1,026</u>	<u>-</u>	<u>3,090</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>339</u>	<u>196</u>	<u>(1,417)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,448</u>	<u>\$ 2,890</u>	<u>\$ 3,125</u>	<u>\$ 3,000</u>	<u>\$ 626</u>

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Health Dept Donation Fund	Brownsville Street Lights Collection	Bicentennial Donations Fund Yr 2016	Wheel/Surtax Combined	Community Impact-History Docum
Cash and investments - beginning	\$ 3	\$ 2,129	\$ 4,990	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	199	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	124	845	-	-	3,896
Total receipts	124	845	-	199	3,896
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	784	-	-	3,896
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	50	-	-	-	-
Total disbursements	50	784	-	-	3,896
Excess (deficiency) of receipts over (under) disbursements	74	61	-	199	-
Cash and investments - ending	\$ 77	\$ 2,190	\$ 4,990	\$ 199	\$ -

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	LIT Public Safety	IV-E Cost Recovery For Pub Defender	Phase 3 COVID Business Grant	American Rescue PI CFDA 21.027	EMA Mitigation Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 1,240,930	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	815,332	-	250,000	-	1,457
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	436	-	-	-
Total receipts	815,332	436	250,000	-	1,457
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	90,806	1,457
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	720,355	-
Other disbursements	815,332	-	250,000	-	-
Total disbursements	815,332	-	250,000	811,161	1,457
Excess (deficiency) of receipts over (under) disbursements	-	436	-	(811,161)	-
Cash and investments - ending	\$ -	\$ 436	\$ -	\$ 429,769	\$ -

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	American Rescue-Transit Grant	Local Assist & Tribal Consisti	Parks & Rec-DNR	Recorders Perp	Park & Rec Amphitheater
Cash and investments - beginning	\$ -	\$ -	\$ 62,881	\$ 86,675	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	33,184	100,000	67,490	-	-
Charges for services	-	-	-	22,923	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	6,500	29,965
Total receipts	<u>33,184</u>	<u>100,000</u>	<u>67,490</u>	<u>29,423</u>	<u>29,965</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	88,517	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	30,739	-	-
Other disbursements	33,184	-	-	34,319	-
Total disbursements	<u>33,184</u>	<u>-</u>	<u>119,256</u>	<u>34,319</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>100,000</u>	<u>(51,766)</u>	<u>(4,896)</u>	<u>29,965</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ 11,115</u>	<u>\$ 81,779</u>	<u>\$ 29,965</u>

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Park & Rec-REMC Grant (Restrooms)	Park & Rec-Pickleball Grant	Cooperative Agreement For Emergency Response	UC Heart Health	Community Crossing Grant 2023-1
Cash and investments - beginning	\$ 1,000	\$ -	\$ -	\$ 598	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	1,000	-	890,588
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	617	-	-	-
Total receipts	-	617	1,000	-	890,588
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	194	-	-	-
Other services and charges	1,000	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	890,588
Other disbursements	-	-	-	-	-
Total disbursements	1,000	194	-	-	890,588
Excess (deficiency) of receipts over (under) disbursements	(1,000)	423	1,000	-	-
Cash and investments - ending	\$ -	\$ 423	\$ 1,000	\$ 598	\$ -

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	State Health COVID Grant	Epidemiology/Lab Inf Disease	Workforce Development CoAg	Crisis CoAg COVID19 Supplemental
Cash and investments - beginning	\$ 2,280	\$ 56,310	\$ 137,206	\$ 50,000
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	82,500	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	-	-	82,500	-
Disbursements:				
Personal services	-	13,115	25,920	-
Supplies	2,280	2,217	12,643	-
Other services and charges	-	-	2,572	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	2,344	-
Other disbursements	-	1,001	1,983	-
Total disbursements	2,280	16,333	45,462	-
Excess (deficiency) of receipts over (under) disbursements	(2,280)	(16,333)	37,038	-
Cash and investments - ending	\$ -	\$ 39,977	\$ 174,244	\$ 50,000

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	EMA-Duke Communication Upgrade	Crisis CoAg-Unidentified Money	Adult/Juv Offender Interstate	Intrastate Transfer Fee
Cash and investments - beginning	\$ 2,500	\$ 50,000	\$ 175	\$ 530
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	125
Other receipts	-	-	-	-
Total receipts	-	-	-	125
Disbursements:				
Personal services	-	-	-	-
Supplies	1,594	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	50,000	-	-
Total disbursements	1,594	50,000	-	-
Excess (deficiency) of receipts over (under) disbursements	(1,594)	(50,000)	-	125
Cash and investments - ending	\$ 906	\$ -	\$ 175	\$ 655

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Juvenile Probation User	Juvenile Intake Center Svc	Treasurer-After Settlement Collections	Treasurer Cash Fund	Clerk-Support
Cash and investments - beginning	\$ 24,391	\$ 631	\$ 311,563	\$ 300	\$ 616
Receipts:					
Taxes	-	-	302,563	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	1,015	-	-	-	49,041
Other receipts	-	-	-	-	-
Total receipts	1,015	-	302,563	-	49,041
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	310	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	311,563	-	48,676
Total disbursements	310	-	311,563	-	48,676
Excess (deficiency) of receipts over (under) disbursements	705	-	(9,000)	-	365
Cash and investments - ending	\$ 25,096	\$ 631	\$ 302,563	\$ 300	\$ 981

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Clerk-Trust	Infraction Judgement	Bio-Terrorism CDC Grant	PHC Grant	ACS Mammogram
Cash and investments - beginning	\$ 114,788	\$ 1,095	\$ (3,754)	\$ 8,632	\$ 1,937
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	262,385	8,745	-	-	-
Other receipts	-	-	17,202	-	-
Total receipts	262,385	8,745	17,202	-	-
Disbursements:					
Personal services	-	-	23,034	334	-
Supplies	-	-	356	-	-
Other services and charges	-	-	830	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	250,967	4,353	-	-	1,937
Total disbursements	250,967	4,353	24,220	334	1,937
Excess (deficiency) of receipts over (under) disbursements	11,418	4,392	(7,018)	(334)	(1,937)
Cash and investments - ending	\$ 126,206	\$ 5,487	\$ (10,772)	\$ 8,298	\$ -

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	NACCHO Grant	Project Income	Cemetery Trust Clearance	Sheriff K-9 Donations	Reserve Dep Donation
Cash and investments - beginning	\$ 1	\$ 22,441	\$ 2,712	\$ 379	\$ 4,320
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	29,894	-	-	-
Other receipts	-	-	14	25,750	5,500
Total receipts	-	29,894	14	25,750	5,500
Disbursements:					
Personal services	-	575	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	4,875	-	-	-
Other disbursements	-	-	-	25,300	-
Total disbursements	-	5,450	-	25,300	-
Excess (deficiency) of receipts over (under) disbursements	-	24,444	14	450	5,500
Cash and investments - ending	\$ 1	\$ 46,885	\$ 2,726	\$ 829	\$ 9,820

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Sheriff Donation Fund	Shop With A Cop Donation	UC Sheriff Support Donations	Mass Transportation	IPEP Safety Grant
Cash and investments - beginning	\$ 1,002	\$ 11,431	\$ 223	\$ -	\$ 157
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	399,680	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,800	6,751	-	-	-
Total receipts	1,800	6,751	-	399,680	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	5,015	-	399,680	-
Total disbursements	-	5,015	-	399,680	-
Excess (deficiency) of receipts over (under) disbursements	1,800	1,736	-	-	-
Cash and investments - ending	\$ 2,802	\$ 13,167	\$ 223	\$ -	\$ 157

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	CRI Grant - Cities Readiness	Sheriff Commissary	Sheriff Inmate Trust Fund	Totals
Cash and investments - beginning	\$ -	\$ 7,113	\$ 1,689	\$ 12,352,489
Receipts:				
Taxes	-	-	-	12,888,409
Licenses and permits	-	-	-	17,642
Intergovernmental receipts	-	-	-	8,368,498
Charges for services	-	-	-	690,333
Fines and forfeits	-	-	-	427,782
Other receipts	-	45,005	35,973	2,684,506
Total receipts	-	45,005	35,973	25,077,170
Disbursements:				
Personal services	-	-	-	3,430,092
Supplies	91	-	-	266,958
Other services and charges	-	-	-	2,623,914
Debt service - principal and interest	-	-	-	176,000
Capital outlay	-	-	-	1,934,829
Other disbursements	-	51,334	35,700	15,765,763
Total disbursements	91	51,334	35,700	24,197,556
Excess (deficiency) of receipts over (under) disbursements	(91)	(6,329)	273	879,614
Cash and investments - ending	\$ (91)	\$ 784	\$ 1,962	\$ 13,232,103

UNION COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2023

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,446,714</u>	<u>\$ -</u>

UNION COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2023

<u>Lessor</u>	<u>Purpose</u>	<u>Annual Lease Payment</u>	<u>Lease Beginning Date</u>	<u>Lease Ending Date</u>
Governmental activities: Union County Building Corporation	Courthouse Renovation	\$ 176,000	01/01/07	01/01/28
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/>.