

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

FINANCIAL STATEMENT AUDIT REPORT

OF

UNION COUNTY, INDIANA

January 1, 2018 to December 31, 2018



FILED
11/14/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Gene H. Sanford Cheryl Begley	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Treasurer	Linda Rosenberger	01-01-17 to 12-31-20
Clerk of the Circuit Court	Loree Persinger	01-01-15 to 12-31-22
County Sheriff	Dale Dishmond	01-01-15 to 12-31-22
County Recorder	Lavinia Brookshire	01-01-17 to 12-31-22
President of the Board of County Commissioners	Paul Wiwi	01-01-18 to 12-31-19
President of the County Council	Richard Blank	01-01-18 to 12-31-19



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF UNION COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Union County (County), which comprises the financial position and results of operations for the year ended December 31, 2018, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this 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 a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for 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.

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 Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2018.


Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2018, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

October 1, 2019

FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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.

UNION COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments		Cash and Investments	
	01-01-18	Receipts	Disbursements	12-31-18
General	\$ 634,800	\$ 3,034,266	\$ 2,933,217	\$ 735,849
Accident Report	515	100	500	115
CEDIT County Share	45,361	246,296	247,954	43,703
Lit-Special Purpose	1,203,990	474,841	445,939	1,232,892
City and Town Court Costs	9,552	2,305	-	11,857
Clerk's Records Perpetuation	46,203	4,770	-	50,973
Community Corrections	31,030	124,864	127,245	28,649
Community Transition Program	27,205	8,050	-	35,255
Sales Disclosure - County Share	9,988	1,335	-	11,323
Cumulative Bridge	716,938	270,533	238,998	748,473
Cumulative Building	5,156	4,510	9,666	-
Cumulative Capital Development	143,372	59,535	45,367	157,540
Drug Free Community	46,784	9,224	7,716	48,292
Emergency Planning/Right to Know	18,258	3,194	2,541	18,911
Enhanced Access	2,849	-	630	2,219
Firearms Training	9,261	3,755	10,725	2,291
General Drain Improvement	5,500	-	8,000	(2,500)
Health	106,907	119,377	160,696	65,588
Identification Security Protection	13,789	1,630	500	14,919
Local Health Maintenance	52,820	34,630	40,983	46,467
Local Road and Street	74,468	125,198	72,222	127,444
LOIT Public Safety - County Share	65,924	251,001	250,729	66,196
Misdemeanant	6,299	4,997	-	11,296
Motor Vehicle Highway	680,379	1,360,687	1,370,854	670,212
Plat Book	9,323	2,850	2,814	9,359
Rainy Day	546,770	8,153	-	554,923
Reassessment - 2015	58,378	36,904	28,153	67,129
Riverboat	16,252	27,947	18,281	25,918
Sex/Violent Offender	594	360	-	954
Sheriff's Pension Trust	1,686	6,346	-	8,032
Supplemental Public Defender Services	18,719	42,121	44,397	16,443
Surplus Tax	6,396	6,933	-	13,329
Surveyor's Corner Perpetuation	6,183	8,110	4,154	10,139
Tax Sale Fees	4,496	-	-	4,496
Tax Sale Redemption	-	4,517	4,517	-
Tax Sale Surplus	82,326	77,217	47,933	111,610
Local Health Department Trust Account	12,920	12,411	-	25,331
Guardian Ad Litem	11,520	6,941	6,941	11,520
Election and Registration	39,888	29,957	25,403	44,442
Auditors Ineligible Deductions	309	-	-	309
County Elected Officials Training	2,301	1,744	1,066	2,979
Park and Recreation	71,059	-	19,904	51,155
County Offender Transportation Fund	1,125	250	-	1,375
Statewide 911	108,206	178,529	160,947	125,788
Wireless Fees	-	8,936	-	8,936
Adult Probation Administrative	1,874	1,285	-	3,159
Juvenile Probation User	15,511	2,264	175	17,600
Juvenile Probation Administrative	325	300	-	625
Juvenile Intake Center Service	631	-	-	631
Adult Probation User 1	116,196	16,281	5,158	127,319
Adult Probation User 2	150	-	-	150
Adlt/Ju Offender Interstate	175	-	-	175
Intrastate Transfer Fee	343	-	-	343
Pre-Trial Diversion	6,886	13,305	-	20,191
Drain Maintenance	80,110	48,828	54,134	74,804
Drug Buy Money	1,129	-	-	1,129
UC Opiod Treatment-Donation Fund	2,768	1,530	2,026	2,272
Payroll Withholding - Insurance	34,749	513,002	553,826	(6,075)
Payroll Withholding - Deferred Compensation	-	2,374	2,374	-
Payroll Withholding - Federal	7,562	161,298	168,846	14
Payroll Withholding - FICA & Medicare	12,567	307,663	320,217	13
Payroll Withholding - Local Tax	4,455	35,082	36,754	2,783
Payroll Withholding - PERF	7,938	211,520	219,458	-
Payroll Withholding - Sheriff Pension	-	13,681	13,755	(74)
Payroll Withholding - State	8,438	67,138	70,314	5,262
Payroll Withholding - Wage Garnishments	-	11,683	11,683	-

UNION COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
Settlement	180	7,571,152	7,571,332	-
Wheel Tax / Surtax Combined	43,286	201,640	159,988	84,938
Wheel Tax	-	63,838	63,086	752
Sur Tax	-	165,914	165,915	(1)
CVET Agency	-	25,251	25,251	-
Final Excise Tax Cut Replacement Due State	-	118,339	118,339	-
Sewage Collections	-	32,848	32,848	-
Financial Institution Tax	-	83,017	83,017	-
State Fines and Forfeitures	517	1,844	2,137	224
Overweight Vehicle Fines	-	520	520	-
Special Death Benefit	27	402	410	19
Sales Disclosure - State Share	105	1,335	1,345	95
Coroners Training & Con't Education	42	362	349	55
Interstate Compact - State Share	125	375	313	187
Mortgage Recording Fees - State Share	68	753	773	48
Sex/Violent Offender Admin-state	-	40	10	30
Child Safety Belt Violation Fines	-	100	100	-
Education Plate Fees Agency	-	131	131	-
Riverboat Revenue Sharing	100	44,524	44,625	(1)
Innkeepers Tax Collections	-	33,171	-	33,171
LIT Certified Shares	-	1,299,360	1,299,360	-
LIT Public Safety-County Share	-	324,840	324,840	-
LIT Economic Development	-	328,548	328,548	-
93.563 Title IV-D Incentive	29,922	8,625	-	38,547
93.563 Prosecutor IV-D Incentive-Post Oct '99	74,080	5,856	3,706	76,230
93.563 Clerk IV-D Incentive-Post Oct '99	12,116	3,425	9,337	6,204
UC Heart Health	598	-	-	598
Community Crossings Grant 2018	-	848,598	848,598	-
Jury Pay FUnd	5,326	1,094	259	6,161
Clece#2 Fund	6,311	492	-	6,803
County User	2,096	1,987	1,986	2,097
Deferral Program	28,080	5,500	10,570	23,010
Brownsville Street Lights	790	885	399	1,276
EMA Radio Donation	3,950	-	3,324	626
Treasurer-After Settlement Collections	235,352	230,365	235,352	230,365
Treasuer-Cash Fund	300	-	-	300
Clerk-Support	1,801	166,500	167,271	1,030
Clerk-Trust	110,120	385,574	373,649	122,045
Sherriff Commissary Fund	2,012	53,476	38,909	16,579
Sherriff Inmate Trust Fund	3,625	56,611	57,423	2,813
Recorders Perp	44,630	22,624	13,391	53,863
Infraction Judgement	840	9,090	9,240	690
CRI Grant (Cities Readiness Initiative)	(565)	6,346	5,782	(1)
Immunization- Grant	-	625	1,912	(1,287)
Bio-Terrorism CDC Grant	(3,694)	14,279	11,519	(934)
PHC Grant	8,632	-	-	8,632
ACS Mammogram	2,225	-	288	1,937
NACCHO Grant	11,083	-	11,083	-
Project Income	30,145	14,535	28,897	15,783
Cemetary Trust Clearance	2,591	26	113	2,504
Sheriff K-9 Donations	379	-	-	379
Reserve Dep Donation	3,029	1,450	355	4,124
Sheriff Donation Fund	1,002	-	-	1,002
Shop With a Cop Donation	3,088	3,195	2,723	3,560
UC Sheriff Support Donations	223	-	-	223
Mass Transportation	-	432,512	432,512	-
IPEP Safety Grant	2,538	-	2,381	157
Totals	<u>\$ 5,924,681</u>	<u>\$ 20,584,532</u>	<u>\$ 20,291,928</u>	<u>\$ 6,217,285</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, certified shares (local option tax), property tax replacement credit (local option tax), county option 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).

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.

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

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.

UNION COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

UNION COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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:

UNION COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

Funding Policy

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute.

UNION COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is primarily a result of reimbursement grants being expended, but not receiving the reimbursements as of December 31, 2018. The General Drain Improvement fund was negative due to a posting error that was subsequently corrected in 2019. The Payroll Withholding funds are negative due to the timing of posting to those funds. There are also various funds with trivial negative ending balances due to rounding.

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 2018 totaled \$176,000.

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OTHER INFORMATION - UNAUDITED

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
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	General	Accident Report	CEDIT County Share	Lit-Special Purpose	City and Town Court Costs	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 634,800	\$ 515	\$ 45,361	\$ 1,203,990	\$ 9,552	\$ 46,203
Receipts:						
Taxes	2,369,721	-	246,296	-	-	-
Licenses and permits	7,323	-	-	-	-	-
Intergovernmental receipts	101,087	-	-	474,841	-	-
Charges for services	212,558	100	-	-	-	-
Fines and forfeits	27,456	-	-	-	2,305	4,770
Other receipts	316,121	-	-	-	-	-
Total receipts	3,034,266	100	246,296	474,841	2,305	4,770
Disbursements:						
Personal services	2,005,026	-	-	-	-	-
Supplies	44,413	-	-	-	-	-
Other services and charges	681,958	-	247,954	295,939	-	-
Capital outlay	16,806	-	-	-	-	-
Other disbursements	185,014	500	-	150,000	-	-
Total disbursements	2,933,217	500	247,954	445,939	-	-
Excess (deficiency) of receipts over disbursements	101,049	(400)	(1,658)	28,902	2,305	4,770
Cash and investments - ending	\$ 735,849	\$ 115	\$ 43,703	\$ 1,232,892	\$ 11,857	\$ 50,973

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Community Corrections	Community Transition Program	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Building	Cumulative Capital Development
Cash and investments - beginning	\$ 31,030	\$ 27,205	\$ 9,988	\$ 716,938	\$ 5,156	\$ 143,372
Receipts:						
Taxes	-	-	-	122,316	4,056	55,101
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	9,829	454	4,434
Charges for services	-	-	1,335	138,388	-	-
Fines and forfeits	-	8,050	-	-	-	-
Other receipts	124,864	-	-	-	-	-
Total receipts	124,864	8,050	1,335	270,533	4,510	59,535
Disbursements:						
Personal services	85,094	-	-	-	-	-
Supplies	7,227	-	-	2,505	-	-
Other services and charges	28,834	-	-	236,493	5,156	45,367
Capital outlay	-	-	-	-	-	-
Other disbursements	6,090	-	-	-	4,510	-
Total disbursements	127,245	-	-	238,998	9,666	45,367
Excess (deficiency) of receipts over disbursements	(2,381)	8,050	1,335	31,535	(5,156)	14,168
Cash and investments - ending	\$ 28,649	\$ 35,255	\$ 11,323	\$ 748,473	\$ -	\$ 157,540

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Drug Free Community	Emergency Planning/Right to Know	Enhanced Access	Firearms Training	General Drain Improvement	Health
Cash and investments - beginning	\$ 46,784	\$ 18,258	\$ 2,849	\$ 9,261	\$ 5,500	\$ 106,907
Receipts:						
Taxes	-	-	-	-	-	88,794
Licenses and permits	-	-	-	3,755	-	-
Intergovernmental receipts	-	-	-	-	-	7,146
Charges for services	-	-	-	-	-	23,437
Fines and forfeits	9,224	-	-	-	-	-
Other receipts	-	3,194	-	-	-	-
Total receipts	9,224	3,194	-	3,755	-	119,377
Disbursements:						
Personal services	6,096	-	-	-	-	127,195
Supplies	-	184	-	-	-	2,097
Other services and charges	1,620	1,261	-	-	8,000	31,331
Capital outlay	-	1,096	630	-	-	-
Other disbursements	-	-	-	10,725	-	73
Total disbursements	7,716	2,541	630	10,725	8,000	160,696
Excess (deficiency) of receipts over disbursements	1,508	653	(630)	(6,970)	(8,000)	(41,319)
Cash and investments - ending	\$ 48,292	\$ 18,911	\$ 2,219	\$ 2,291	\$ (2,500)	\$ 65,588

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Identification Security Protection	Local Health Maintenance	Local Road and Street	LOIT Public Safety - County Share	Misdemeanant	Motor Vehicle Highway
Cash and investments - beginning	\$ 13,789	\$ 52,820	\$ 74,468	\$ 65,924	\$ 6,299	\$ 680,379
Receipts:						
Taxes	-	-	-	242,671	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	16,570	125,198	-	-	1,350,112
Charges for services	1,630	18,060	-	8,330	4,997	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	10,575
Total receipts	1,630	34,630	125,198	251,001	4,997	1,360,687
Disbursements:						
Personal services	-	6,359	-	-	-	484,387
Supplies	-	21,424	72,222	7,586	-	138,250
Other services and charges	500	230	-	211,151	-	115,484
Capital outlay	-	12,340	-	31,992	-	632,733
Other disbursements	-	630	-	-	-	-
Total disbursements	500	40,983	72,222	250,729	-	1,370,854
Excess (deficiency) of receipts over disbursements	1,130	(6,353)	52,976	272	4,997	(10,167)
Cash and investments - ending	\$ 14,919	\$ 46,467	\$ 127,444	\$ 66,196	\$ 11,296	\$ 670,212

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Plat Book	Rainy Day	Reassessment - 2015	Riverboat	Sex/Violent Offender	Sheriff's Pension Trust
Cash and investments - beginning	\$ 9,323	\$ 546,770	\$ 58,378	\$ 16,252	\$ 594	\$ 1,686
Receipts:						
Taxes	-	-	34,790	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,614	27,947	-	-
Charges for services	2,850	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	6,346
Other receipts	-	8,153	500	-	360	-
Total receipts	2,850	8,153	36,904	27,947	360	6,346
Disbursements:						
Personal services	-	-	2,745	-	-	-
Supplies	214	-	1,877	290	-	-
Other services and charges	-	-	23,531	-	-	-
Capital outlay	2,600	-	-	17,991	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	2,814	-	28,153	18,281	-	-
Excess (deficiency) of receipts over disbursements	36	8,153	8,751	9,666	360	6,346
Cash and investments - ending	\$ 9,359	\$ 554,923	\$ 67,129	\$ 25,918	\$ 954	\$ 8,032

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 18,719	\$ 6,396	\$ 6,183	\$ 4,496	\$ -	\$ 82,326
Receipts:						
Taxes	-	6,933	-	-	-	77,217
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	32,970	-	-	-	-	-
Fines and forfeits	9,151	-	-	-	-	-
Other receipts	-	-	8,110	-	4,517	-
Total receipts	42,121	6,933	8,110	-	4,517	77,217
Disbursements:						
Personal services	-	-	4,000	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	44,397	-	154	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	4,517	47,933
Total disbursements	44,397	-	4,154	-	4,517	47,933
Excess (deficiency) of receipts over disbursements	(2,276)	6,933	3,956	-	-	29,284
Cash and investments - ending	\$ 16,443	\$ 13,329	\$ 10,139	\$ 4,496	\$ -	\$ 111,610

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Local Health Department Trust Account	Guardian Ad Litem	Election and Registration	Auditors Ineligible Deductions	County Elected Officials Training	Park and Recreation
Cash and investments - beginning	\$ 12,920	\$ 11,520	\$ 39,888	\$ 309	\$ 2,301	\$ 71,059
Receipts:						
Taxes	-	-	27,726	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	2,231	-	-	-
Charges for services	12,411	-	-	-	1,744	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	6,941	-	-	-	-
Total receipts	12,411	6,941	29,957	-	1,744	-
Disbursements:						
Personal services	-	-	13,881	-	-	2,298
Supplies	-	-	1,722	-	-	-
Other services and charges	-	6,941	9,800	-	1,066	17,606
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	6,941	25,403	-	1,066	19,904
Excess (deficiency) of receipts over disbursements	12,411	-	4,554	-	678	(19,904)
Cash and investments - ending	\$ 25,331	\$ 11,520	\$ 44,442	\$ 309	\$ 2,979	\$ 51,155

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	County Offender Transportation Fund	Statewide 911	Wireless Fees	Adult Probation Administrative	Juvenile Probation User	Juvenile Probation Administrative
Cash and investments - beginning	\$ 1,125	\$ 108,206	\$ -	\$ 1,874	\$ 15,511	\$ 325
Receipts:						
Taxes	-	122,133	8,936	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	250	-	-	1,285	2,264	-
Other receipts	-	56,396	-	-	-	300
Total receipts	250	178,529	8,936	1,285	2,264	300
Disbursements:						
Personal services	-	113,806	-	-	-	-
Supplies	-	1,123	-	-	-	-
Other services and charges	-	26,556	-	-	175	-
Capital outlay	-	19,462	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	160,947	-	-	175	-
Excess (deficiency) of receipts over disbursements	250	17,582	8,936	1,285	2,089	300
Cash and investments - ending	\$ 1,375	\$ 125,788	\$ 8,936	\$ 3,159	\$ 17,600	\$ 625

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Juvenile Intake Center Service	Adult Probation User 1	Adult Probation User 2	Adlt/Ju Offender Interstate	Intrastate Transfer Fee	Pre-Trial Diversion
Cash and investments - beginning	\$ 631	\$ 116,196	\$ 150	\$ 175	\$ 343	\$ 6,886
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	16,281	-	-	-	13,305
Other receipts	-	-	-	-	-	-
Total receipts	-	16,281	-	-	-	13,305
Disbursements:						
Personal services	-	548	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	4,610	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	5,158	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	11,123	-	-	-	13,305
Cash and investments - ending	\$ 631	\$ 127,319	\$ 150	\$ 175	\$ 343	\$ 20,191

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Drain Maintenance	Drug Buy Money	UC Opiod Treatment-Donation Fund	Payroll Withholding - Insurance	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal
Cash and investments - beginning	\$ 80,110	\$ 1,129	\$ 2,768	\$ 34,749	\$ -	\$ 7,562
Receipts:						
Taxes	48,828	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	1,530	513,002	2,374	161,298
Total receipts	48,828	-	1,530	513,002	2,374	161,298
Disbursements:						
Personal services	-	-	97	-	-	-
Supplies	-	-	1,753	-	-	-
Other services and charges	54,134	-	81	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	95	553,826	2,374	168,846
Total disbursements	54,134	-	2,026	553,826	2,374	168,846
Excess (deficiency) of receipts over disbursements	(5,306)	-	(496)	(40,824)	-	(7,548)
Cash and investments - ending	\$ 74,804	\$ 1,129	\$ 2,272	\$ (6,075)	\$ -	\$ 14

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Payroll Withholding - FICA & Medicare	Payroll Withholding - Local Tax	Payroll Withholding - PERF	Payroll Withholding - Sheriff Pension	Payroll Withholding - State	Payroll Withholding - Wage Garnishments
Cash and investments - beginning	\$ 12,567	\$ 4,455	\$ 7,938	\$ -	\$ 8,438	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	307,663	35,082	211,520	13,681	67,138	11,683
Total receipts	307,663	35,082	211,520	13,681	67,138	11,683
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	320,217	36,754	219,458	13,755	70,314	11,683
Total disbursements	320,217	36,754	219,458	13,755	70,314	11,683
Excess (deficiency) of receipts over disbursements	(12,554)	(1,672)	(7,938)	(74)	(3,176)	-
Cash and investments - ending	\$ 13	\$ 2,783	\$ -	\$ (74)	\$ 5,262	\$ -

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Settlement	Wheel Tax / Surtax Combined	Wheel Tax	Sur Tax	CVET Agency	Final Excise Tax Cut Replacement Due State
Cash and investments - beginning	\$ 180	\$ 43,286	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	6,948,938	-	63,838	165,914	-	118,339
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	622,214	-	-	-	25,251	-
Charges for services	-	201,640	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>7,571,152</u>	<u>201,640</u>	<u>63,838</u>	<u>165,914</u>	<u>25,251</u>	<u>118,339</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>7,571,332</u>	<u>159,988</u>	<u>63,086</u>	<u>165,915</u>	<u>25,251</u>	<u>118,339</u>
Total disbursements	<u>7,571,332</u>	<u>159,988</u>	<u>63,086</u>	<u>165,915</u>	<u>25,251</u>	<u>118,339</u>
Excess (deficiency) of receipts over disbursements	<u>(180)</u>	<u>41,652</u>	<u>752</u>	<u>(1)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 84,938</u>	<u>\$ 752</u>	<u>\$ (1)</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, 2018

	Sewage Collections	Financial Institution Tax	State Fines and Forfeitures	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share
Cash and investments - beginning	\$ -	\$ -	\$ 517	\$ -	\$ 27	\$ 105
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	83,017	-	-	-	-
Charges for services	32,848	-	-	-	-	1,335
Fines and forfeits	-	-	1,844	520	402	-
Other receipts	-	-	-	-	-	-
Total receipts	32,848	83,017	1,844	520	402	1,335
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	32,848	83,017	2,137	520	410	1,345
Total disbursements	32,848	83,017	2,137	520	410	1,345
Excess (deficiency) of receipts over disbursements	-	-	(293)	-	(8)	(10)
Cash and investments - ending	\$ -	\$ -	\$ 224	\$ -	\$ 19	\$ 95

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Sex/Violent Offender Admin-state	Child Safety Belt Violation Fines	Education Plate Fees Agency
Cash and investments - beginning	\$ 42	\$ 125	\$ 68	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	131
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	362	-	753	-	-	-
Fines and forfeits	-	375	-	-	100	-
Other receipts	-	-	-	40	-	-
Total receipts	362	375	753	40	100	131
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	349	313	773	10	100	131
Total disbursements	349	313	773	10	100	131
Excess (deficiency) of receipts over disbursements	13	62	(20)	30	-	-
Cash and investments - ending	\$ 55	\$ 187	\$ 48	\$ 30	\$ -	\$ -

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Riverboat Revenue Sharing	Innkeepers Tax Collections	LIT Certified Shares	LIT Public Safety-County Share	LIT Economic Development	93.563 Title IV-D Incentive
Cash and investments - beginning	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ 29,922
Receipts:						
Taxes	-	33,171	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	44,524	-	1,299,360	324,840	328,548	8,625
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	44,524	33,171	1,299,360	324,840	328,548	8,625
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	44,625	-	1,299,360	324,840	328,548	-
Total disbursements	44,625	-	1,299,360	324,840	328,548	-
Excess (deficiency) of receipts over disbursements	(101)	33,171	-	-	-	8,625
Cash and investments - ending	\$ (1)	\$ 33,171	\$ -	\$ -	\$ -	\$ 38,547

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	UC Heart Health	Community Crossings Grant 2018	Jury Pay FUnd	Clece#2 Fund
Cash and investments - beginning	\$ 74,080	\$ 12,116	\$ 598	\$ -	\$ 5,326	\$ 6,311
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	3,965	3,425	-	848,598	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	1,094	492
Other receipts	1,891	-	-	-	-	-
Total receipts	5,856	3,425	-	848,598	1,094	492
Disbursements:						
Personal services	3,046	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	848,598	259	-
Other disbursements	660	9,337	-	-	-	-
Total disbursements	3,706	9,337	-	848,598	259	-
Excess (deficiency) of receipts over disbursements	2,150	(5,912)	-	-	835	492
Cash and investments - ending	\$ 76,230	\$ 6,204	\$ 598	\$ -	\$ 6,161	\$ 6,803

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	County User	Deferral Program	Brownsville Street Lights	EMA Radio Donation	Treasurer-After Settlement Collections	Treasurer-Cash Fund
Cash and investments - beginning	\$ 2,096	\$ 28,080	\$ 790	\$ 3,950	\$ 235,352	\$ 300
Receipts:						
Taxes	-	-	885	-	230,365	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	1,987	-	-	-	-	-
Other receipts	-	5,500	-	-	-	-
Total receipts	1,987	5,500	885	-	230,365	-
Disbursements:						
Personal services	-	5,711	-	-	-	-
Supplies	-	264	-	155	-	-
Other services and charges	-	1,995	399	3,169	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,986	2,600	-	-	235,352	-
Total disbursements	1,986	10,570	399	3,324	235,352	-
Excess (deficiency) of receipts over disbursements	1	(5,070)	486	(3,324)	(4,987)	-
Cash and investments - ending	\$ 2,097	\$ 23,010	\$ 1,276	\$ 626	\$ 230,365	\$ 300

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Clerk-Support	Clerk-Trust	Sherriff Commissary Fund	Sherriff Inmate Trust Fund	Recorders Perp	Infraction Judgement
Cash and investments - beginning	\$ 1,801	\$ 110,120	\$ 2,012	\$ 3,625	\$ 44,630	\$ 840
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	22,624	-
Fines and forfeits	166,500	385,574	-	-	-	9,090
Other receipts	-	-	53,476	56,611	-	-
Total receipts	166,500	385,574	53,476	56,611	22,624	9,090
Disbursements:						
Personal services	-	-	-	-	527	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	167,271	373,649	38,909	57,423	12,864	9,240
Total disbursements	167,271	373,649	38,909	57,423	13,391	9,240
Excess (deficiency) of receipts over disbursements	(771)	11,925	14,567	(812)	9,233	(150)
Cash and investments - ending	\$ 1,030	\$ 122,045	\$ 16,579	\$ 2,813	\$ 53,863	\$ 690

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	CRI Grant (Cities Readiness Initiative)	Immunization- Grant	Bio-Terrorism CDC Grant	PHC Grant	ACS Mammogram	NACCHO Grant
Cash and investments - beginning	\$ (565)	\$ -	\$ (3,694)	\$ 8,632	\$ 2,225	\$ 11,083
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	6,346	625	14,279	-	-	-
Total receipts	6,346	625	14,279	-	-	-
Disbursements:						
Personal services	4,117	-	10,877	-	-	-
Supplies	1,665	645	-	-	-	3,398
Other services and charges	-	1,267	642	-	-	7,685
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	288	-
Total disbursements	5,782	1,912	11,519	-	288	11,083
Excess (deficiency) of receipts over disbursements	564	(1,287)	2,760	-	(288)	(11,083)
Cash and investments - ending	\$ (1)	\$ (1,287)	\$ (934)	\$ 8,632	\$ 1,937	\$ -

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Project Income	Cemetary Trust Clearance	Sheriff K-9 Donations	Reserve Dep Donation	Sheriff Donation Fund
Cash and investments - beginning	\$ 30,145	\$ 2,591	\$ 379	\$ 3,029	\$ 1,002
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	14,535	-	-	-	-
Other receipts	-	26	-	1,450	-
Total receipts	14,535	26	-	1,450	-
Disbursements:					
Personal services	21,263	-	-	-	-
Supplies	608	-	-	-	-
Other services and charges	538	113	-	-	-
Capital outlay	6,488	-	-	-	-
Other disbursements	-	-	-	355	-
Total disbursements	28,897	113	-	355	-
Excess (deficiency) of receipts over disbursements	(14,362)	(87)	-	1,095	-
Cash and investments - ending	\$ 15,783	\$ 2,504	\$ 379	\$ 4,124	\$ 1,002

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Shop With a Cop Donation	UC Sheriff Support Donations	Mass Transportation	IPEP Safety Grant	Totals
Cash and investments - beginning	\$ 3,088	\$ 223	\$ -	\$ 2,538	\$ 5,924,681
Receipts:					
Taxes	-	-	-	-	11,017,099
Licenses and permits	-	-	-	-	11,078
Intergovernmental receipts	-	-	432,512	-	6,146,342
Charges for services	-	-	-	-	718,372
Fines and forfeits	-	-	-	-	683,200
Other receipts	3,195	-	-	-	2,008,441
Total receipts	3,195	-	432,512	-	20,584,532
Disbursements:					
Personal services	-	-	-	-	2,897,073
Supplies	-	-	-	-	309,622
Other services and charges	-	-	-	-	2,116,137
Capital outlay	-	-	-	-	1,590,995
Other disbursements	2,723	-	432,512	2,381	13,378,101
Total disbursements	2,723	-	432,512	2,381	20,291,928
Excess (deficiency) of receipts over disbursements	472	-	-	(2,381)	292,604
Cash and investments - ending	\$ 3,560	\$ 223	\$ -	\$ 157	\$ 6,217,285

UNION COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2018

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 4,337</u>	<u>\$ -</u>

UNION COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2018

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>		

UNION COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2018

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 791,545
Buildings	3,182,559
Machinery, equipment, and vehicles	<u>3,212,012</u>
Total governmental activities	<u>7,186,116</u>
Total capital assets	<u>\$ 7,186,116</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/>.