

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

FINANCIAL STATEMENT AUDIT REPORT

OF

RANDOLPH COUNTY, INDIANA

January 1, 2019 to December 31, 2019



FILED
08/26/2020

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Laura Martin	01-01-19 to 12-31-20
County Treasurer	Debbie Preston	01-01-19 to 12-31-20
Clerk of the Circuit Court	Melinda Peed	01-01-19 to 12-31-20
County Sheriff	Art Moystner, Jr.	01-01-19 to 12-31-20
County Recorder	Jane Grove	01-01-19 to 12-31-20
President of the Board of County Commissioners	Michael Wickersham	01-01-19 to 12-31-20
President of the County Council	Gary Friend	01-01-19 to 12-31-20



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF RANDOLPH COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Randolph County (County), which comprises the financial position and results of operations for the year ended December 31, 2019, 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 the 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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, 2019.

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, 2019, 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated August 12, 2020, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, 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.


Paul D. Joyce, CPA
State Examiner

August 12, 2020

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.

RANDOLPH COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
After Settlement Collections	\$ 778,344	\$ 769,167	\$ 777,844	\$ 769,667
Sheriff Inmate Trust	5,071	208,792	207,558	6,305
Sheriff Commissary Fund	73,212	189,466	178,867	83,811
Clerk's ISETS	6,084	452,633	450,094	8,623
Clerk's Trust	626,471	1,298,967	1,259,763	665,675
General	3,300,175	9,699,577	9,173,013	3,826,739
Accident Report	4,777	4,044	5,400	3,421
LIT - ECONOMIC DEVELOPMENT	984,621	1,030,362	855,962	1,159,021
City / Town Court Costs	46,260	3,919	-	50,179
Clerk Records Perpetuation	28,375	16,575	17,945	27,005
Community Corrections Grant	32,662	187,078	216,551	3,189
Community Transition Program	5,534	17,000	22,533	1
Convention and Visitors Bureau	124,322	46,393	118,322	52,393
Prisoner Reimbursement	19,316	2,100	-	21,416
County Sales Disclosure	16,209	3,365	2,425	17,149
Cumulative Bridge	1,080,145	634,032	476,491	1,237,686
Cumulative Capital Development	1,003,361	427,134	614,393	816,102
County Drug Free Community	16,134	15,196	16,134	15,196
Electronic Map Generation	11,100	1,300	9,483	2,917
Local Emergency Planning	10,300	3,916	4,798	9,418
Handgun Permit	17,361	6,930	14,417	9,874
General Drain Improvement	245,514	606,602	654,064	198,052
Health Department	91,999	166,849	214,327	44,521
County Identity Security	14,552	5,141	-	19,693
Levy Excess	343	-	-	343
Health Maintenance	52,609	33,232	30,937	54,904
Local Road and Street	292,720	400,708	401,590	291,838
Public Safety/County Unit	66,564	593,265	629,335	30,494
Major Moves	1,979	-	1,980	(1)
MVH-Restricted	-	2,221,167	1,540,089	681,078
County Misdemeanant	38,087	18,783	551	56,319
Highway	821,282	1,962,723	2,123,455	660,550
Auditors Platbook	21,579	12,931	1,142	33,368
Rainy Day	1,257,074	103,515	225,231	1,135,358
Recorders Records Perpetuation	62,424	98,184	38,560	122,048
Public Defender Reimburse	56,235	78,245	74,974	59,506
Surplus Tax	84,302	97,115	47,773	133,644
Surveyor's Corner Perpetuation	60,366	25,550	5,355	80,561
Tax Sale Redemption	2	58,957	58,957	2
Tax Sale Surplus	213,632	143,610	164,734	192,508
Health Department Trust	34,475	18,396	11,800	41,071
VIN Inspections	2,110	1,205	-	3,315
Children's Advocate Program	10,796	53,195	46,369	17,622
Elected Official Training	2,179	5,141	4,534	2,786
Statewide 911 Fund	173,486	404,804	344,972	233,318
Probation Administrative Fee	3,818	8,387	-	12,205
Supplemental Adult Probation	21,763	36,688	30,830	27,621
Supplemental Juvenile Probation	514	1,554	-	2,068
County User Fee	47,850	40,100	46,962	40,988
Ditch Maintenance	1,439,750	670,102	721,903	1,387,949
Criminal Justice Program Income	13,432	170	-	13,602
Donations	1,182	100	-	1,282
Cardinal Acquisition Fund	1,609,026	820,330	2,308,513	120,843
Health Insurance	443,470	2,483,649	2,909,968	17,151
Payroll	-	5,906,007	5,906,007	-
Sheriff Retirement Withholding	6,598	27,921	34,519	-
Settlement Fund	-	28,626,673	28,626,673	-
Wheel Tax	644	787,059	787,267	436
Commercial Vehicle Excise Tax	-	173,312	173,312	-

RANDOLPH COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
Financial Institution Tax	-	112,004	112,004	-
Fines & Forfeitures	1,968	12,873	12,638	2,203
Infraction Judgements	751	19,366	18,639	1,478
Overweight Vehicle Fines	20	4,407	4,317	110
Special Death Benefit	320	2,515	2,695	140
State Sales Disclosure	400	3,365	3,365	400
Coroner Continuing Education	270	2,545	2,565	250
Interstate Compact Fee	-	1,100	725	375
Mortgage Fee	296	2,083	1,948	431
State S.V.O. Administrator	6	249	244	11
Child Restraint Fines	-	275	275	-
Education Plate Fee	-	338	338	-
Riverboat Revenue Sharing	-	155,035	155,035	-
Innkeepers Tax	3,012	45,707	42,002	6,717
93.563 Title IV-D Incentive	11,161	12,351	5,955	17,557
Prosecutors Incentive	57,578	23,438	36,657	44,359
Clerks Incentive	19,094	12,351	10,101	21,344
EDP Renewables-Expense Pay	37,322	-	787	36,535
Per Prop Audit Tax Collect	65,360	19,012	77,100	7,272
Prosecuting Attorney Trust Fund	231	4,733	4,733	231
LIT Special Purpose	611,700	1,075,917	1,081,838	605,779
Property Reassessment 2018	152,962	25,694	124,712	53,944
County 2016 LOIT Special Dist	605,566	-	-	605,566
Sheriff Continuing Education	7,927	871	-	8,798
Courthouse Bond	710	1,227,291	1,228,000	1
Highway Garage Bond	-	159,076	51,076	108,000
Landfill Host Fee	617,217	313,863	513,493	417,587
RAND CO Fly-In Breakfast	7,747	2,167	1,664	8,250
Community Corrections PI	138,978	157,818	211,858	84,938
County S.V.O. Administrator	3,712	2,312	2,399	3,625
Sheriff Dept Training	3,697	2,032	-	5,729
County Wheel Tax	1,276,353	641,581	297,630	1,620,304
Dog Control Fund	360	-	-	360
NextEra Windfarm Economic Dev	210,000	105,000	315,000	-
Windfarm Economic Development	1,199,778	925,652	995,442	1,129,988
Airport Rental Vehicle	201	60	-	261
Headwaters/Road Repair	232,888	-	232,888	-
Headwaters II Economic Develop	-	80,000	80,000	-
Operation Pullover	8,001	7,206	7,206	8,001
BPPE Late Filing Fee	1,900	1,375	3,275	-
LIT Property Tax Relief	61,934	2,140,612	2,166,229	36,317
LIT Certified Shares	-	4,281,223	4,281,223	-
LIT Public Safety	-	1,070,306	1,070,306	-
LIT Economic Development	-	1,075,917	1,075,917	-
Airport Hangar Development	-	471,512	471,512	-
NextEra Drain/Roads Expense	23,560	-	-	23,560
Preparedness/Ebola	10,317	-	-	10,317
Local Road & Bridge Mtc Grant	-	937,124	937,124	-
White River Twshp Fire Station	-	500,000	500,000	-
2018 SHSP Performance Grant	-	12,250	12,250	-
2018 EMPG Performance Grant	28,000	28,000	56,000	-
Sheriff Department NonReverting	4,272	11,000	-	15,272
E-911 Non-Reverting Donation	700	-	25	675
DARE	12	-	12	-
Totals	<u>\$ 20,788,471</u>	<u>\$ 77,398,922</u>	<u>\$ 78,797,878</u>	<u>\$ 19,389,515</u>

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

RANDOLPH 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.

RANDOLPH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

Charges for services. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits. Amounts received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Other receipts. Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

Personal services. Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service - principal and interest. Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

RANDOLPH 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.

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.

RANDOLPH 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.

My Choice: Retirement Savings Plan for Public Employees (My Choice) is a multiple employer defined contribution plan. It 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.

New employees hired have a one-time election to join either the Public Employees' Hybrid Plan (PERF Hybrid) or the My Choice: Retirement Savings Plan for Public Employees (My Choice), which is a multiple-employer defined contribution 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.

RANDOLPH 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.

RANDOLPH 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. Combined Funds

Funds related to Clerk's Trust and Clerk's ISETS were reported individually in the current financial statement, but were combined into one fund in the prior financial statement.

Note 8. Holding Corporation

The County has entered into three capital leases with Randolph 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 2019 totaled \$1,672,000.

Note 9. Subsequent Event

The County entered into a new lease agreement with Randolph County Building Corporation on February 18, 2020, for a communication project with total lease payments of \$3,842,370, starting on July 1, 2020, and ending on January 1, 2035.

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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.

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	After Settlement Collections	Sheriff Inmate Trust	Sheriff Commissary Fund	Clerk's ISETS	Clerk's Trust
Cash and investments - beginning	\$ 778,344	\$ 5,071	\$ 73,212	\$ 6,084	\$ 626,471
Receipts:					
Taxes	769,167	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	208,792	189,466	452,633	1,298,967
Total receipts	<u>769,167</u>	<u>208,792</u>	<u>189,466</u>	<u>452,633</u>	<u>1,298,967</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	777,844	207,558	178,867	450,094	1,259,763
Total disbursements	<u>777,844</u>	<u>207,558</u>	<u>178,867</u>	<u>450,094</u>	<u>1,259,763</u>
Excess (deficiency) of receipts over disbursements	<u>(8,677)</u>	<u>1,234</u>	<u>10,599</u>	<u>2,539</u>	<u>39,204</u>
Cash and investments - ending	<u>\$ 769,667</u>	<u>\$ 6,305</u>	<u>\$ 83,811</u>	<u>\$ 8,623</u>	<u>\$ 665,675</u>

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	General	Accident Report	LIT - ECONOMIC DEVELOPMENT	City / Town Court Costs	Clerk Records Perpetuation
Cash and investments - beginning	\$ 3,300,175	\$ 4,777	\$ 984,621	\$ 46,260	\$ 28,375
Receipts:					
Taxes	5,076,544	-	-	-	-
Licenses and permits	447,781	-	-	-	-
Intergovernmental receipts	2,407,361	-	593,621	-	851
Charges for services	1,105,297	1,991	-	-	-
Fines and forfeits	80,598	-	-	3,919	15,724
Other receipts	581,996	2,053	436,741	-	-
Total receipts	9,699,577	4,044	1,030,362	3,919	16,575
Disbursements:					
Personal services	7,013,268	-	-	-	15,000
Supplies	202,655	5,400	-	-	240
Other services and charges	1,920,174	-	153,819	-	2,705
Debt service - principal and interest	-	-	-	-	-
Capital outlay	36,916	-	515,861	-	-
Other disbursements	-	-	186,282	-	-
Total disbursements	9,173,013	5,400	855,962	-	17,945
Excess (deficiency) of receipts over disbursements	526,564	(1,356)	174,400	3,919	(1,370)
Cash and investments - ending	\$ 3,826,739	\$ 3,421	\$ 1,159,021	\$ 50,179	\$ 27,005

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Community Corrections Grant	Community Transition Program	Convention and Visitors Bureau	Prisoner Reimbursement	County Sales Disclosure
Cash and investments - beginning	\$ 32,662	\$ 5,534	\$ 124,322	\$ 19,316	\$ 16,209
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	3,365
Fines and forfeits	-	-	-	-	-
Other receipts	187,078	17,000	46,393	2,100	-
Total receipts	<u>187,078</u>	<u>17,000</u>	<u>46,393</u>	<u>2,100</u>	<u>3,365</u>
Disbursements:					
Personal services	192,177	-	-	-	-
Supplies	7,888	-	-	-	-
Other services and charges	16,486	22,533	-	-	2,425
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	118,322	-	-
Total disbursements	<u>216,551</u>	<u>22,533</u>	<u>118,322</u>	<u>-</u>	<u>2,425</u>
Excess (deficiency) of receipts over disbursements	<u>(29,473)</u>	<u>(5,533)</u>	<u>(71,929)</u>	<u>2,100</u>	<u>940</u>
Cash and investments - ending	<u>\$ 3,189</u>	<u>\$ 1</u>	<u>\$ 52,393</u>	<u>\$ 21,416</u>	<u>\$ 17,149</u>

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Cumulative Bridge	Cumulative Capital Development	County Drug Free Community	Electronic Map Generation	Local Emergency Planning
Cash and investments - beginning	\$ 1,080,145	\$ 1,003,361	\$ 16,134	\$ 11,100	\$ 10,300
Receipts:					
Taxes	363,010	345,430	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	150,549	26,991	-	-	-
Charges for services	120,473	-	-	-	-
Fines and forfeits	-	-	15,196	-	-
Other receipts	-	54,713	-	1,300	3,916
Total receipts	634,032	427,134	15,196	1,300	3,916
Disbursements:					
Personal services	-	48,002	-	-	-
Supplies	-	-	-	-	-
Other services and charges	476,491	380,179	16,134	9,483	4,386
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	169,524	-	-	412
Other disbursements	-	16,688	-	-	-
Total disbursements	476,491	614,393	16,134	9,483	4,798
Excess (deficiency) of receipts over disbursements	157,541	(187,259)	(938)	(8,183)	(882)
Cash and investments - ending	\$ 1,237,686	\$ 816,102	\$ 15,196	\$ 2,917	\$ 9,418

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Handgun Permit	General Drain Improvement	Health Department	County Identity Security	Levy Excess
Cash and investments - beginning	\$ 17,361	\$ 245,514	\$ 91,999	\$ 14,552	\$ 343
Receipts:					
Taxes	-	-	100,667	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	7,862	-	-
Charges for services	6,930	-	58,320	5,141	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	606,602	-	-	-
Total receipts	6,930	606,602	166,849	5,141	-
Disbursements:					
Personal services	-	-	206,192	-	-
Supplies	-	-	702	-	-
Other services and charges	14,417	64,661	7,433	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	589,403	-	-	-
Total disbursements	14,417	654,064	214,327	-	-
Excess (deficiency) of receipts over disbursements	(7,487)	(47,462)	(47,478)	5,141	-
Cash and investments - ending	\$ 9,874	\$ 198,052	\$ 44,521	\$ 19,693	\$ 343

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Health Maintenance	Local Road and Street	Public Safety/County Unit	Major Moves	MVH-Restricted
Cash and investments - beginning	\$ 52,609	\$ 292,720	\$ 66,564	\$ 1,979	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	400,708	573,265	-	2,221,167
Charges for services	33,139	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	93	-	20,000	-	-
Total receipts	33,232	400,708	593,265	-	2,221,167
Disbursements:					
Personal services	23,464	-	182,000	-	-
Supplies	5,745	-	293,711	-	-
Other services and charges	1,728	401,590	153,624	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	1,980	-
Other disbursements	-	-	-	-	1,540,089
Total disbursements	30,937	401,590	629,335	1,980	1,540,089
Excess (deficiency) of receipts over disbursements	2,295	(882)	(36,070)	(1,980)	681,078
Cash and investments - ending	\$ 54,904	\$ 291,838	\$ 30,494	\$ (1)	\$ 681,078

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	County Misdemeanant	Highway	Auditors Platbook	Rainy Day	Recorders Records Perpetuation
Cash and investments - beginning	\$ 38,087	\$ 821,282	\$ 21,579	\$ 1,257,074	\$ 62,424
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	1,962,723	-	-	-
Charges for services	-	-	12,931	-	98,011
Fines and forfeits	-	-	-	-	-
Other receipts	18,783	-	-	103,515	173
Total receipts	18,783	1,962,723	12,931	103,515	98,184
Disbursements:					
Personal services	551	-	-	-	-
Supplies	-	-	583	8,893	38,560
Other services and charges	-	-	559	55,573	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	2,123,455	-	160,765	-
Total disbursements	551	2,123,455	1,142	225,231	38,560
Excess (deficiency) of receipts over disbursements	18,232	(160,732)	11,789	(121,716)	59,624
Cash and investments - ending	\$ 56,319	\$ 660,550	\$ 33,368	\$ 1,135,358	\$ 122,048

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Public Defender Reimburse	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 56,235	\$ 84,302	\$ 60,366	\$ 2	\$ 213,632
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	25,550	-	-
Fines and forfeits	78,245	-	-	-	-
Other receipts	-	97,115	-	58,957	143,610
Total receipts	78,245	97,115	25,550	58,957	143,610
Disbursements:					
Personal services	74,974	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	5,355	1,566	16,758
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	47,773	-	57,391	147,976
Total disbursements	74,974	47,773	5,355	58,957	164,734
Excess (deficiency) of receipts over disbursements	3,271	49,342	20,195	-	(21,124)
Cash and investments - ending	\$ 59,506	\$ 133,644	\$ 80,561	\$ 2	\$ 192,508

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Health Department Trust	VIN Inspections	Children's Advocate Program	Elected Official Training	Statewide 911 Fund
Cash and investments - beginning	\$ 34,475	\$ 2,110	\$ 10,796	\$ 2,179	\$ 173,486
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	1,205	-	5,141	404,804
Fines and forfeits	-	-	280	-	-
Other receipts	18,396	-	52,915	-	-
Total receipts	18,396	1,205	53,195	5,141	404,804
Disbursements:					
Personal services	6,330	-	30,000	-	234,571
Supplies	5,470	-	693	-	2,246
Other services and charges	-	-	14,298	4,534	107,276
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	1,378	-	879
Other disbursements	-	-	-	-	-
Total disbursements	11,800	-	46,369	4,534	344,972
Excess (deficiency) of receipts over disbursements	6,596	1,205	6,826	607	59,832
Cash and investments - ending	\$ 41,071	\$ 3,315	\$ 17,622	\$ 2,786	\$ 233,318

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Probation Administrative Fee	Supplemental Adult Probation	Supplemental Juvenile Probation	County User Fee	Ditch Maintenance
Cash and investments - beginning	\$ 3,818	\$ 21,763	\$ 514	\$ 47,850	\$ 1,439,750
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	16,171	-
Charges for services	-	-	-	-	-
Fines and forfeits	8,387	35,046	1,554	23,398	-
Other receipts	-	1,642	-	531	670,102
Total receipts	<u>8,387</u>	<u>36,688</u>	<u>1,554</u>	<u>40,100</u>	<u>670,102</u>
Disbursements:					
Personal services	-	25,733	-	25,692	-
Supplies	-	-	-	4,332	-
Other services and charges	-	5,007	-	14,012	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	2,926	-
Other disbursements	-	90	-	-	721,903
Total disbursements	<u>-</u>	<u>30,830</u>	<u>-</u>	<u>46,962</u>	<u>721,903</u>
Excess (deficiency) of receipts over disbursements	<u>8,387</u>	<u>5,858</u>	<u>1,554</u>	<u>(6,862)</u>	<u>(51,801)</u>
Cash and investments - ending	<u>\$ 12,205</u>	<u>\$ 27,621</u>	<u>\$ 2,068</u>	<u>\$ 40,988</u>	<u>\$ 1,387,949</u>

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Criminal Justice Program Income	Donations	Cardinal Acquisition Fund	Health Insurance	Payroll
Cash and investments - beginning	\$ 13,432	\$ 1,182	\$ 1,609,026	\$ 443,470	\$ -
Receipts:					
Taxes	-	-	820,330	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	170	-	-	-	-
Other receipts	-	100	-	2,483,649	5,906,007
Total receipts	170	100	820,330	2,483,649	5,906,007
Disbursements:					
Personal services	-	-	-	-	3,957,003
Supplies	-	-	-	-	-
Other services and charges	-	-	1,608,513	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	700,000	-	-
Other disbursements	-	-	-	2,909,968	1,949,004
Total disbursements	-	-	2,308,513	2,909,968	5,906,007
Excess (deficiency) of receipts over disbursements	170	100	(1,488,183)	(426,319)	-
Cash and investments - ending	\$ 13,602	\$ 1,282	\$ 120,843	\$ 17,151	\$ -

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Sheriff Retirement Withholding	Settlement Fund	Wheel Tax	Commercial Vehicle Excise Tax	Financial Institution Tax
Cash and investments - beginning	\$ 6,598	\$ -	\$ 644	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	27,921	28,626,673	787,059	173,312	112,004
Total receipts	27,921	28,626,673	787,059	173,312	112,004
Disbursements:					
Personal services	34,519	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	28,626,673	787,267	173,312	112,004
Total disbursements	34,519	28,626,673	787,267	173,312	112,004
Excess (deficiency) of receipts over disbursements	(6,598)	-	(208)	-	-
Cash and investments - ending	\$ -	\$ -	\$ 436	\$ -	\$ -

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Fines & Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	State Sales Disclosure
Cash and investments - beginning	\$ 1,968	\$ 751	\$ 20	\$ 320	\$ 400
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	2,025	3,365
Fines and forfeits	12,873	19,366	4,407	490	-
Other receipts	-	-	-	-	-
Total receipts	<u>12,873</u>	<u>19,366</u>	<u>4,407</u>	<u>2,515</u>	<u>3,365</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	5	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	12,638	18,639	4,317	2,690	3,365
Total disbursements	<u>12,638</u>	<u>18,639</u>	<u>4,317</u>	<u>2,695</u>	<u>3,365</u>
Excess (deficiency) of receipts over disbursements	<u>235</u>	<u>727</u>	<u>90</u>	<u>(180)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,203</u>	<u>\$ 1,478</u>	<u>\$ 110</u>	<u>\$ 140</u>	<u>\$ 400</u>

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Coroner Continuing Education	Interstate Compact Fee	Mortgage Fee	State S.V.O. Administrator	Child Restraint Fines
Cash and investments - beginning	\$ 270	\$ -	\$ 296	\$ 6	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	2,545	-	2,083	249	-
Fines and forfeits	-	1,100	-	-	275
Other receipts	-	-	-	-	-
Total receipts	2,545	1,100	2,083	249	275
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,565	725	1,948	244	275
Total disbursements	2,565	725	1,948	244	275
Excess (deficiency) of receipts over disbursements	(20)	375	135	5	-
Cash and investments - ending	\$ 250	\$ 375	\$ 431	\$ 11	\$ -

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Education Plate Fee	Riverboat Revenue Sharing	Innkeepers Tax	93.563 Title IV-D Incentive	Prosecutors Incentive
Cash and investments - beginning	\$ -	\$ -	\$ 3,012	\$ 11,161	\$ 57,578
Receipts:					
Taxes	-	-	45,707	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	12,351	18,568
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	338	155,035	-	-	4,870
Total receipts	338	155,035	45,707	12,351	23,438
Disbursements:					
Personal services	-	-	-	-	35,514
Supplies	-	-	-	-	-
Other services and charges	338	-	42,002	1,085	1,143
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	155,035	-	4,870	-
Total disbursements	338	155,035	42,002	5,955	36,657
Excess (deficiency) of receipts over disbursements	-	-	3,705	6,396	(13,219)
Cash and investments - ending	\$ -	\$ -	\$ 6,717	\$ 17,557	\$ 44,359

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Clerks Incentive	EDP Renewables-Expense Pay	Per Prop Audit Tax Collect	Prosecuting Attorney Trust Fund	LIT Special Purpose
Cash and investments - beginning	\$ 19,094	\$ 37,322	\$ 65,360	\$ 231	\$ 611,700
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	12,351	-	-	-	1,075,917
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	19,012	4,733	-
Total receipts	12,351	-	19,012	4,733	1,075,917
Disbursements:					
Personal services	-	-	-	-	-
Supplies	1,152	-	-	-	-
Other services and charges	8,949	-	-	-	444,000
Debt service - principal and interest	-	-	-	-	637,838
Capital outlay	-	-	-	-	-
Other disbursements	-	787	77,100	4,733	-
Total disbursements	10,101	787	77,100	4,733	1,081,838
Excess (deficiency) of receipts over disbursements	2,250	(787)	(58,088)	-	(5,921)
Cash and investments - ending	\$ 21,344	\$ 36,535	\$ 7,272	\$ 231	\$ 605,779

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Property Reassessment 2018	County 2016 LOIT Special Dist	Sheriff Continuing Education	Courthouse Bond	Highway Garage Bond
Cash and investments - beginning	\$ 152,962	\$ 605,566	\$ 7,927	\$ 710	\$ -
Receipts:					
Taxes	23,830	-	-	550,168	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,864	-	-	39,635	-
Charges for services	-	-	871	-	108,000
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	637,488	51,076
Total receipts	<u>25,694</u>	<u>-</u>	<u>871</u>	<u>1,227,291</u>	<u>159,076</u>
Disbursements:					
Personal services	1,292	-	-	-	-
Supplies	1,957	-	-	-	-
Other services and charges	121,463	-	-	1,228,000	51,076
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>124,712</u>	<u>-</u>	<u>-</u>	<u>1,228,000</u>	<u>51,076</u>
Excess (deficiency) of receipts over disbursements	<u>(99,018)</u>	<u>-</u>	<u>871</u>	<u>(709)</u>	<u>108,000</u>
Cash and investments - ending	<u>\$ 53,944</u>	<u>\$ 605,566</u>	<u>\$ 8,798</u>	<u>\$ 1</u>	<u>\$ 108,000</u>

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Landfill Host Fee	RAND CO Fly-In Breakfast	Community Corrections PI	County S.V.O. Administrator	Sheriff Dept Training
Cash and investments - beginning	\$ 617,217	\$ 7,747	\$ 138,978	\$ 3,712	\$ 3,697
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	1,787	2,020
Fines and forfeits	-	-	131,464	-	-
Other receipts	313,863	2,167	26,354	525	12
Total receipts	313,863	2,167	157,818	2,312	2,032
Disbursements:					
Personal services	-	-	167,122	-	-
Supplies	-	-	2,261	-	-
Other services and charges	513,493	1,664	42,475	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	2,399	-
Other disbursements	-	-	-	-	-
Total disbursements	513,493	1,664	211,858	2,399	-
Excess (deficiency) of receipts over disbursements	(199,630)	503	(54,040)	(87)	2,032
Cash and investments - ending	\$ 417,587	\$ 8,250	\$ 84,938	\$ 3,625	\$ 5,729

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	County Wheel Tax	Dog Control Fund	NextEra Windfarm Economic Dev	Windfarm Economic Development	Airport Rental Vehicle
Cash and investments - beginning	\$ 1,276,353	\$ 360	\$ 210,000	\$ 1,199,778	\$ 201
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	60
Fines and forfeits	-	-	-	-	-
Other receipts	641,581	-	105,000	925,652	-
Total receipts	641,581	-	105,000	925,652	60
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	297,630	-	105,000	183,595	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	210,000	717,900	-
Other disbursements	-	-	-	93,947	-
Total disbursements	297,630	-	315,000	995,442	-
Excess (deficiency) of receipts over disbursements	343,951	-	(210,000)	(69,790)	60
Cash and investments - ending	\$ 1,620,304	\$ 360	\$ -	\$ 1,129,988	\$ 261

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Headwaters/Road Repair	Headwaters II Economic Develop	Operation Pullover	BPPE Late Filing Fee	LIT Property Tax Relief
Cash and investments - beginning	\$ 232,888	\$ -	\$ 8,001	\$ 1,900	\$ 61,934
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	80,000	7,206	1,375	2,140,612
Total receipts	-	80,000	7,206	1,375	2,140,612
Disbursements:					
Personal services	-	-	7,206	-	-
Supplies	-	-	-	-	-
Other services and charges	232,888	80,000	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	3,275	2,166,229
Total disbursements	232,888	80,000	7,206	3,275	2,166,229
Excess (deficiency) of receipts over disbursements	(232,888)	-	-	(1,900)	(25,617)
Cash and investments - ending	\$ -	\$ -	\$ 8,001	\$ -	\$ 36,317

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	LIT Certified Shares	LIT Public Safety	LIT Economic Development	Airport Hangar Development	NextEra Drain/Roads Expense
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 23,560
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	444,937	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	4,281,223	1,070,306	1,075,917	26,575	-
Total receipts	4,281,223	1,070,306	1,075,917	471,512	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	466,699	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	4,281,223	1,070,306	1,075,917	4,813	-
Total disbursements	4,281,223	1,070,306	1,075,917	471,512	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 23,560

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Preparedness/Ebola	Local Road & Bridge Mtc Grant	White River Twshp Fire Station	2018 SHSP Performance Grant	2018 EMPG Performance Grant
Cash and investments - beginning	\$ 10,317	\$ -	\$ -	\$ -	\$ 28,000
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	500,000	12,250	-
Charges for services	-	-	-	-	28,000
Fines and forfeits	-	-	-	-	-
Other receipts	-	937,124	-	-	-
Total receipts	-	937,124	500,000	12,250	28,000
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	937,124	500,000	12,250	28,000
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	28,000
Total disbursements	-	937,124	500,000	12,250	56,000
Excess (deficiency) of receipts over disbursements	-	-	-	-	(28,000)
Cash and investments - ending	\$ 10,317	\$ -	\$ -	\$ -	\$ -

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Sheriff Department NonReverting	E-911 Non-Reverting Donation	DARE	Totals
Cash and investments - beginning	\$ 4,272	\$ 700	\$ 12	\$ 20,788,471
Receipts:				
Taxes	-	-	-	8,094,853
Licenses and permits	-	-	-	447,781
Intergovernmental receipts	-	-	-	10,479,142
Charges for services	-	-	-	2,033,303
Fines and forfeits	-	-	-	432,492
Other receipts	11,000	-	-	55,911,351
Total receipts	11,000	-	-	77,398,922
Disbursements:				
Personal services	-	-	-	12,280,610
Supplies	-	-	-	582,488
Other services and charges	-	25	12	10,780,635
Debt service - principal and interest	-	-	-	637,838
Capital outlay	-	-	-	2,360,175
Other disbursements	-	-	-	52,156,132
Total disbursements	-	25	12	78,797,878
Excess (deficiency) of receipts over disbursements	11,000	(25)	(12)	(1,398,956)
Cash and investments - ending	\$ 15,272	\$ 675	\$ -	\$ 19,389,515

RANDOLPH COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2019

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 166,474</u>	<u>\$ -</u>

RANDOLPH COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2019

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Randolph County Building Corporation	RCFFO Building	\$ 421,000	4/15/2004	7/15/2025
Randolph County Building Corporation	Courthouse 2016B	148,000	1/15/2012	1/1/2023
Randolph County Building Corporation	New Highway Barn	<u>203,000</u>	1/31/2019	1/1/2038
Total governmental activities		<u>772,000</u>		
Total of annual lease payments		<u>\$ 772,000</u>		

RANDOLPH COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2019

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	\$ 558,028
Buildings	16,760,628
Improvements other than buildings	6,673,004
Machinery, equipment, and vehicles	8,711,003
Construction in progress	<u>3,599,778</u>
Total governmental activities	<u>36,302,441</u>
Total capital assets	<u>\$ 36,302,441</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/>.