

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

FINANCIAL STATEMENT AUDIT REPORT

OF

RANDOLPH COUNTY, INDIANA

January 1, 2020 to December 31, 2020



**FILED**

03/11/2022



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Independent Auditor's Report .....	3-4
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	6-7
Notes to Financial Statement .....	8-13
Other Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	16-39
Schedule of Payables and Receivables .....	40
Schedule of Leases and Debt .....	41
Schedule of Capital Assets.....	42
Other Reports.....	43

### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Laura Martin	01-01-20 to 12-31-22
County Treasurer	Debbie Preston	01-01-20 to 12-31-22
Clerk of the Circuit Court	Melinda Peed	01-01-20 to 12-31-22
County Sheriff	Art Moystner, Jr.	01-01-20 to 12-31-22
County Recorder	Jane Grove	01-01-20 to 12-31-22
President of the Board of County Commissioners	Michael Wickersham	01-01-20 to 12-31-22
President of the County Council	Gary Friend, Sr.	01-01-20 to 12-31-22



## 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, 2020, 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, 2020.

***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, 2020, 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 February 25, 2022, 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.



Beth Kelley, CPA, CFE  
Deputy State Examiner

February 25, 2022

## 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, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
After Settlement	\$ 769,667	\$ 971,613	\$ 769,167	\$ 972,113
Sheriff Inmate Trust	6,305	162,064	164,150	4,219
Sheriff Commissary Fund	83,811	125,272	126,638	82,445
Clerk's Trust	665,675	1,141,296	1,120,624	686,347
General	3,826,740	10,396,200	9,543,577	4,679,363
Accident Report	3,422	2,688	2,753	3,357
LIT - Economic Development	1,159,020	1,275,177	1,313,512	1,120,685
City/Town Court Costs	50,180	2,879	-	53,059
Clerk Records Perpetuation	27,005	12,213	21,779	17,439
Community Corrections Grant	3,188	218,775	219,681	2,282
Community Transition Program	-	13,100	12,175	925
Prisoner Reimbursement	21,416	1,548	-	22,964
County Sales Disclosure	17,149	3,485	-	20,634
Cumulative Bridge	1,237,687	555,949	365,135	1,428,501
Cumulative Capital Development	816,102	688,293	966,912	537,483
County Drug Free Community	15,196	11,582	15,196	11,582
Electronic Map Generation	2,918	100	-	3,018
Local Emergency Planning	9,418	4,038	3,865	9,591
Handgun Permit	9,874	13,080	5,068	17,886
General Drain Improvement	198,052	595,881	334,697	459,236
Health Department	44,522	264,719	212,159	97,082
County Identity Security	19,693	5,499	-	25,192
Levy Excess	343	-	-	343
Health Maintenance	54,904	33,524	50,928	37,500
Local Road and Street	291,839	383,860	356,224	319,475
Public Safety/County Unit	30,495	610,304	524,440	116,359
MVH-Restricted	681,078	1,727,399	1,285,695	1,122,782
County Misdemeanant	56,318	18,783	195	74,906
Highway	660,551	1,804,193	1,267,506	1,197,238
Auditors Platbook	33,367	17,383	14,923	35,827
Convention Visitor & Tourism	52,393	99,718	60,327	91,784
Rainy Day	1,135,359	21,951	57,318	1,099,992
Recorders Records Perpetuation	122,049	104,977	45,347	181,679
Public Defender Reimburse	59,506	76,111	63,516	72,101
Surplus Tax	133,643	37,752	110,093	61,302
Surveyor's Corner Perpetuation	80,561	27,265	13,650	94,176
Tax Sale Redemption	1	42,953	42,089	865
Tax Sale Surplus	192,509	558,783	208,382	542,910
Health Department Trust	41,071	18,396	10,296	49,171
VIN Inspections	3,315	1,480	-	4,795
Children's Advocate Program	17,622	47,752	42,316	23,058
Elected Official Training	2,786	5,499	1,412	6,873
Statewide 911 Fund	233,318	417,123	369,054	281,387
Probation Administrative Fee	12,204	11,646	-	23,850
Supplemental Adult Probation	27,620	62,002	24,353	65,269
Supplemental Juvenile Probation	2,068	2,569	-	4,637
County User Fee	40,987	36,981	39,304	38,664
Ditch Maintenance	1,387,949	704,423	654,415	1,437,957
Criminal Justice Program Income	13,602	176	-	13,778
Donations	1,281	337	-	1,618
Cardinal Acquisition Fund	120,843	942,556	7,528	1,055,871
Health Insurance	17,150	2,790,124	2,625,218	182,056
Payroll	-	5,820,611	5,820,611	-
Sheriff Retirement Withholding	-	26,153	26,153	-
Settlement Fund	-	29,243,712	29,243,712	-
Wheel Tax	437	1,279,568	1,279,362	643
Commercial Vehicle Excise Tax	-	164,824	164,824	-
Financial Institution Tax	-	121,619	121,619	-
Fines & Forfeitures	2,202	5,999	7,288	913
Infraction Judgements	1,477	7,679	8,322	834
Overweight Vehicle Fines	110	1,384	779	715
Special Death Benefit	140	1,628	1,618	150

RANDOLPH COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
State Sales Disclosure	400	3,485	3,525	360
Coroner Continuing Education	250	2,520	2,374	396
Interstate Compact Fee	375	250	500	125
Mortgage Fee	430	2,580	2,512	498
State S.V.O. Administrator	11	1,688	1,694	5
Child Restraint Fines	-	50	50	-
Education Plate Fee	-	338	319	19
Riverboat Revenue Sharing	-	155,035	155,035	-
Innkeepers Tax	6,716	-	6,716	-
93.563 Title IV-D Incentive	17,558	11,248	4,892	23,914
Prosecutors Incentive	44,359	21,823	43,417	22,765
Clerks Incentive	21,345	11,248	11,202	21,391
EDP Renewable Expense	36,535	-	-	36,535
ISETS Clerk	8,623	341,934	334,354	16,203
Prosecuting Attorney's Fund	231	162	162	231
LIT Special Purpose	605,779	1,112,636	699,120	1,019,295
Property Reassessment 2018	53,945	125,157	126,691	52,411
County 2016 LOIT Special Dist	605,566	-	-	605,566
Sheriff Continuing Education	8,798	740	-	9,538
Communication Bond Debt Service	-	43,200	43,200	-
Courthouse Bond	-	158,961	148,000	10,961
Highway Garage Bond	108,000	203,000	203,000	108,000
Communications Project Expense	-	3,325,873	1,863,912	1,461,961
Landfill Host Fee	417,587	319,245	78,190	658,642
RAND CO Fly-In Breakfast	8,250	-	-	8,250
Community Corrections PI	84,938	83,278	119,506	48,710
County S.V.O. Administrator	3,624	1,660	2,899	2,385
Sheriff Dept Training	5,730	1,230	-	6,960
County Wheel Tax	1,620,305	686,346	355,164	1,951,487
Dog Control Fund	360	-	-	360
NextEra Windfarm Economic Dev	-	105,000	-	105,000
Windfarm Economic Development	1,129,989	675,210	725,339	1,079,860
Airport Rental Vehicle	261	-	261	-
Headwaters II Road Use Agmt	-	2,000,000	-	2,000,000
Headwaters II Inspection	-	100,000	35,000	65,000
Riverstart Solar Park-Expense	-	80,000	80,000	-
Operation Pullover	8,000	1,770	2,121	7,649
LIT Property Tax Relief	36,317	2,225,271	2,213,920	47,668
Per Prop Audit Tax Collec.2010	7,272	90,173	7,200	90,245
LIT Certified Shares	-	4,450,542	4,450,542	-
LIT Public Safety	-	1,112,636	1,112,636	-
LIT Economic Development	-	1,112,636	1,112,636	-
Airport Hangar Development	-	814	814	-
NextEra Drain/Roads Expense	23,560	-	-	23,560
Preparedness/Ebola	10,318	-	6,848	3,470
Local Road & Bridge Mtc Grant	-	571,072	571,072	-
E-911 PSAP GIS Grant	-	37,010	14,804	22,206
Immunization Grant	-	11,395	6,587	4,808
Sheriff Department NonReverting	15,272	6,000	5,409	15,863
E-911 Non-Reverting Donation	675	-	174	501
CARES Provider Relief Fund-EMS	-	17,797	17,797	-
Econ Dev-OCRA COVID	-	250,000	250,000	-
IFA CARES ACT Reimbursement	-	1,006,260	1,006,260	-
CARES Act-Coronavirus-Health	-	175,000	123,011	51,989
IOCRA COVID-19 Longterm Project	-	193,750	193,750	-
Totals	<u>\$ 19,389,517</u>	<u>\$ 84,580,671</u>	<u>\$ 75,888,520</u>	<u>\$ 28,081,668</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.

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.

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. Holding Corporations**

The County has entered into three capital leases with the 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 2020 totaled \$772,000.

**Note 8. Subsequent Events**

The County received American Relief funding in the amount of \$2,395,444 on May 19, 2021.

(This page intentionally left blank.)

#### 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, 2020

	After Settlement	Sheriff Inmate Trust	Sheriff Commissary Fund	Clerk's Trust	General
Cash and investments - beginning	\$ 769,667	\$ 6,305	\$ 83,811	\$ 665,675	\$ 3,826,740
Receipts:					
Taxes	-	-	-	-	5,163,770
Licenses and permits	-	-	-	-	532,216
Intergovernmental receipts	-	-	-	-	2,597,916
Charges for services	-	-	-	-	1,047,966
Fines and forfeits	-	-	-	-	49,920
Other receipts	971,613	162,064	125,272	1,141,296	1,004,412
Total receipts	971,613	162,064	125,272	1,141,296	10,396,200
Disbursements:					
Personal services	-	-	-	-	5,678,732
Supplies	-	-	-	-	158,809
Other services and charges	-	-	-	-	1,935,401
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	48,688
Other disbursements	769,167	164,150	126,638	1,120,624	1,721,947
Total disbursements	769,167	164,150	126,638	1,120,624	9,543,577
Excess (deficiency) of receipts over disbursements	202,446	(2,086)	(1,366)	20,672	852,623
Cash and investments - ending	\$ 972,113	\$ 4,219	\$ 82,445	\$ 686,347	\$ 4,679,363

RANDOLPH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Accident Report	LIT - Economic Development	City/Town Court Costs	Clerk Records Perpetuation	Community Corrections Grant
Cash and investments - beginning	\$ 3,422	\$ 1,159,020	\$ 50,180	\$ 27,005	\$ 3,188
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	626,449	-	456	-
Charges for services	976	-	-	-	-
Fines and forfeits	-	-	2,879	11,757	-
Other receipts	1,712	648,728	-	-	218,775
Total receipts	<u>2,688</u>	<u>1,275,177</u>	<u>2,879</u>	<u>12,213</u>	<u>218,775</u>
Disbursements:					
Personal services	-	-	-	14,758	154,078
Supplies	2,753	-	-	426	4,876
Other services and charges	-	593,182	-	6,595	13,841
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	390,330	-	-	-
Other disbursements	-	330,000	-	-	46,886
Total disbursements	<u>2,753</u>	<u>1,313,512</u>	<u>-</u>	<u>21,779</u>	<u>219,681</u>
Excess (deficiency) of receipts over disbursements	<u>(65)</u>	<u>(38,335)</u>	<u>2,879</u>	<u>(9,566)</u>	<u>(906)</u>
Cash and investments - ending	<u>\$ 3,357</u>	<u>\$ 1,120,685</u>	<u>\$ 53,059</u>	<u>\$ 17,439</u>	<u>\$ 2,282</u>

RANDOLPH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Community Transition Program	Prisoner Reimbursement	County Sales Disclosure	Cumulative Bridge	Cumulative Capital Development
Cash and investments - beginning	\$ -	\$ 21,416	\$ 17,149	\$ 1,237,687	\$ 816,102
Receipts:					
Taxes	-	-	-	362,533	344,896
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	28,556	27,169
Charges for services	-	-	3,485	164,860	-
Fines and forfeits	-	-	-	-	-
Other receipts	13,100	1,548	-	-	316,228
Total receipts	<u>13,100</u>	<u>1,548</u>	<u>3,485</u>	<u>555,949</u>	<u>688,293</u>
Disbursements:					
Personal services	-	-	-	-	49,089
Supplies	-	-	-	-	-
Other services and charges	-	-	-	365,135	559,477
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	215,406
Other disbursements	12,175	-	-	-	142,940
Total disbursements	<u>12,175</u>	<u>-</u>	<u>-</u>	<u>365,135</u>	<u>966,912</u>
Excess (deficiency) of receipts over disbursements	<u>925</u>	<u>1,548</u>	<u>3,485</u>	<u>190,814</u>	<u>(278,619)</u>
Cash and investments - ending	<u>\$ 925</u>	<u>\$ 22,964</u>	<u>\$ 20,634</u>	<u>\$ 1,428,501</u>	<u>\$ 537,483</u>

RANDOLPH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	County Drug Free Community	Electronic Map Generation	Local Emergency Planning	Handgun Permit	General Drain Improvement
Cash and investments - beginning	\$ 15,196	\$ 2,918	\$ 9,418	\$ 9,874	\$ 198,052
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	13,080	-
Fines and forfeits	11,582	-	-	-	-
Other receipts	-	100	4,038	-	595,881
Total receipts	<u>11,582</u>	<u>100</u>	<u>4,038</u>	<u>13,080</u>	<u>595,881</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	480	-	-
Other services and charges	15,196	-	3,179	5,068	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	206	-	-
Other disbursements	-	-	-	-	334,697
Total disbursements	<u>15,196</u>	<u>-</u>	<u>3,865</u>	<u>5,068</u>	<u>334,697</u>
Excess (deficiency) of receipts over disbursements	<u>(3,614)</u>	<u>100</u>	<u>173</u>	<u>8,012</u>	<u>261,184</u>
Cash and investments - ending	<u>\$ 11,582</u>	<u>\$ 3,018</u>	<u>\$ 9,591</u>	<u>\$ 17,886</u>	<u>\$ 459,236</u>

RANDOLPH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Health Department	County Identity Security	Levy Excess	Health Maintenance	Local Road and Street
Cash and investments - beginning	\$ 44,522	\$ 19,693	\$ 343	\$ 54,904	\$ 291,839
Receipts:					
Taxes	157,466	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	12,402	-	-	-	383,860
Charges for services	44,685	5,499	-	33,139	-
Fines and forfeits	-	-	-	-	-
Other receipts	50,166	-	-	385	-
Total receipts	<u>264,719</u>	<u>5,499</u>	<u>-</u>	<u>33,524</u>	<u>383,860</u>
Disbursements:					
Personal services	155,373	-	-	23,261	-
Supplies	983	-	-	5,773	-
Other services and charges	6,058	-	-	21,894	356,224
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	49,745	-	-	-	-
Total disbursements	<u>212,159</u>	<u>-</u>	<u>-</u>	<u>50,928</u>	<u>356,224</u>
Excess (deficiency) of receipts over disbursements	<u>52,560</u>	<u>5,499</u>	<u>-</u>	<u>(17,404)</u>	<u>27,636</u>
Cash and investments - ending	<u>\$ 97,082</u>	<u>\$ 25,192</u>	<u>\$ 343</u>	<u>\$ 37,500</u>	<u>\$ 319,475</u>

RANDOLPH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Public Safety/County Unit	MVH-Restricted	County Misdemeanant	Highway	Auditors Platbook
Cash and investments - beginning	\$ 30,495	\$ 681,078	\$ 56,318	\$ 660,551	\$ 33,367
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	605,416	1,727,399	-	1,728,261	-
Charges for services	-	-	-	-	17,383
Fines and forfeits	-	-	-	-	-
Other receipts	4,888	-	18,783	75,932	-
Total receipts	610,304	1,727,399	18,783	1,804,193	17,383
Disbursements:					
Personal services	125,000	503,179	195	254,512	5,436
Supplies	170,781	475,016	-	313,629	887
Other services and charges	170,433	282,528	-	252,609	8,600
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	24,972	-	169,355	-
Other disbursements	58,226	-	-	277,401	-
Total disbursements	524,440	1,285,695	195	1,267,506	14,923
Excess (deficiency) of receipts over disbursements	85,864	441,704	18,588	536,687	2,460
Cash and investments - ending	\$ 116,359	\$ 1,122,782	\$ 74,906	\$ 1,197,238	\$ 35,827

RANDOLPH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Convention Visitor & Tourism	Rainy Day	Recorders Records Perpetuation	Public Defender Reimburse	Surplus Tax
Cash and investments - beginning	\$ 52,393	\$ 1,135,359	\$ 122,049	\$ 59,506	\$ 133,643
Receipts:					
Taxes	39,829	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	104,588	-	-
Fines and forfeits	-	-	-	76,111	-
Other receipts	59,889	21,951	389	-	37,752
Total receipts	99,718	21,951	104,977	76,111	37,752
Disbursements:					
Personal services	-	-	-	59,919	-
Supplies	587	1,769	45,347	-	-
Other services and charges	59,740	21,948	-	-	190
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	33,601	-	3,597	109,903
Total disbursements	60,327	57,318	45,347	63,516	110,093
Excess (deficiency) of receipts over disbursements	39,391	(35,367)	59,630	12,595	(72,341)
Cash and investments - ending	\$ 91,784	\$ 1,099,992	\$ 181,679	\$ 72,101	\$ 61,302

RANDOLPH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Health Department Trust	VIN Inspections
Cash and investments - beginning	\$ 80,561	\$ 1	\$ 192,509	\$ 41,071	\$ 3,315
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	27,265	-	-	-	1,480
Fines and forfeits	-	-	-	-	-
Other receipts	-	42,953	558,783	18,396	-
Total receipts	27,265	42,953	558,783	18,396	1,480
Disbursements:					
Personal services	-	-	-	10,296	-
Supplies	-	-	-	-	-
Other services and charges	13,650	656	91,741	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	41,433	116,641	-	-
Total disbursements	13,650	42,089	208,382	10,296	-
Excess (deficiency) of receipts over disbursements	13,615	864	350,401	8,100	1,480
Cash and investments - ending	\$ 94,176	\$ 865	\$ 542,910	\$ 49,171	\$ 4,795

RANDOLPH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Children's Advocate Program	Elected Official Training	Statewide 911 Fund	Probation Administrative Fee	Supplemental Adult Probation
Cash and investments - beginning	\$ 17,622	\$ 2,786	\$ 233,318	\$ 12,204	\$ 27,620
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	5,499	416,844	-	-
Fines and forfeits	-	-	-	11,646	56,880
Other receipts	47,752	-	279	-	5,122
Total receipts	47,752	5,499	417,123	11,646	62,002
Disbursements:					
Personal services	30,000	-	211,983	-	21,830
Supplies	822	-	1,484	-	-
Other services and charges	11,348	1,412	88,378	-	1,604
Debt service - principal and interest	-	-	-	-	-
Capital outlay	146	-	1,214	-	-
Other disbursements	-	-	65,995	-	919
Total disbursements	42,316	1,412	369,054	-	24,353
Excess (deficiency) of receipts over disbursements	5,436	4,087	48,069	11,646	37,649
Cash and investments - ending	\$ 23,058	\$ 6,873	\$ 281,387	\$ 23,850	\$ 65,269

RANDOLPH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Supplemental Juvenile Probation	County User Fee	Ditch Maintenance	Criminal Justice Program Income	Donations
Cash and investments - beginning	\$ 2,068	\$ 40,987	\$ 1,387,949	\$ 13,602	\$ 1,281
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	19,634	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	2,569	15,958	-	176	-
Other receipts	-	1,389	704,423	-	337
Total receipts	2,569	36,981	704,423	176	337
Disbursements:					
Personal services	-	27,421	-	-	-
Supplies	-	3,714	-	-	-
Other services and charges	-	6,932	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	1,237	-	-	-
Other disbursements	-	-	654,415	-	-
Total disbursements	-	39,304	654,415	-	-
Excess (deficiency) of receipts over disbursements	2,569	(2,323)	50,008	176	337
Cash and investments - ending	\$ 4,637	\$ 38,664	\$ 1,437,957	\$ 13,778	\$ 1,618

RANDOLPH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Cardinal Acquisition Fund	Health Insurance	Payroll	Sheriff Retirement Withholding	Settlement Fund
Cash and investments - beginning	\$ 120,843	\$ 17,150	\$ -	\$ -	\$ -
Receipts:					
Taxes	942,556	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	2,790,124	5,820,611	26,153	29,243,712
Total receipts	942,556	2,790,124	5,820,611	26,153	29,243,712
Disbursements:					
Personal services	-	-	3,914,600	26,153	-
Supplies	-	-	-	-	-
Other services and charges	7,528	-	841	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	2,625,218	1,905,170	-	29,243,712
Total disbursements	7,528	2,625,218	5,820,611	26,153	29,243,712
Excess (deficiency) of receipts over disbursements	935,028	164,906	-	-	-
Cash and investments - ending	\$ 1,055,871	\$ 182,056	\$ -	\$ -	\$ -

RANDOLPH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Wheel Tax	Commercial Vehicle Excise Tax	Financial Institution Tax	Fines & Forfeitures	Infraction Judgements
Cash and investments - beginning	\$ 437	\$ -	\$ -	\$ 2,202	\$ 1,477
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	5,999	7,679
Other receipts	1,279,568	164,824	121,619	-	-
Total receipts	1,279,568	164,824	121,619	5,999	7,679
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,279,362	164,824	121,619	7,288	8,322
Total disbursements	1,279,362	164,824	121,619	7,288	8,322
Excess (deficiency) of receipts over disbursements	206	-	-	(1,289)	(643)
Cash and investments - ending	\$ 643	\$ -	\$ -	\$ 913	\$ 834

RANDOLPH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Overweight Vehicle Fines	Special Death Benefit	State Sales Disclosure	Coroner Continuing Education	Interstate Compact Fee
Cash and investments - beginning	\$ 110	\$ 140	\$ 400	\$ 250	\$ 375
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	5	1,230	3,485	2,520	-
Fines and forfeits	1,379	398	-	-	250
Other receipts	-	-	-	-	-
Total receipts	1,384	1,628	3,485	2,520	250
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	5	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	774	1,618	3,525	2,374	500
Total disbursements	779	1,618	3,525	2,374	500
Excess (deficiency) of receipts over disbursements	605	10	(40)	146	(250)
Cash and investments - ending	\$ 715	\$ 150	\$ 360	\$ 396	\$ 125

RANDOLPH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Mortgage Fee	State S.V.O. Administrator	Child Restraint Fines	Education Plate Fee	Riverboat Revenue Sharing
Cash and investments - beginning	\$ 430	\$ 11	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	155,035
Charges for services	2,580	1,688	-	-	-
Fines and forfeits	-	-	50	-	-
Other receipts	-	-	-	338	-
Total receipts	<u>2,580</u>	<u>1,688</u>	<u>50</u>	<u>338</u>	<u>155,035</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	319	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,512	1,694	50	-	155,035
Total disbursements	<u>2,512</u>	<u>1,694</u>	<u>50</u>	<u>319</u>	<u>155,035</u>
Excess (deficiency) of receipts over disbursements	<u>68</u>	<u>(6)</u>	<u>-</u>	<u>19</u>	<u>-</u>
Cash and investments - ending	<u>\$ 498</u>	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ 19</u>	<u>\$ -</u>

RANDOLPH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Inkeepers Tax	93.563 Title IV-D Incentive	Prosecutors Incentive	Clerks Incentive	EDP Renewable Expense
Cash and investments - beginning	\$ 6,716	\$ 17,558	\$ 44,359	\$ 21,345	\$ 36,535
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	11,248	16,931	11,248	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	4,892	-	-
Total receipts	-	11,248	21,823	11,248	-
Disbursements:					
Personal services	-	-	13,939	-	-
Supplies	-	-	-	1,656	-
Other services and charges	-	-	1,017	9,546	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	6,716	4,892	28,461	-	-
Total disbursements	6,716	4,892	43,417	11,202	-
Excess (deficiency) of receipts over disbursements	(6,716)	6,356	(21,594)	46	-
Cash and investments - ending	\$ -	\$ 23,914	\$ 22,765	\$ 21,391	\$ 36,535

RANDOLPH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	ISETS Clerk	Prosecuting Attorney's Fund	LIT Special Purpose	Property Reassessment 2018	County 2016 LOIT Special Dist
Cash and investments - beginning	\$ 8,623	\$ 231	\$ 605,779	\$ 53,945	\$ 605,566
Receipts:					
Taxes	-	-	-	116,019	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	1,112,636	9,138	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	341,934	162	-	-	-
Total receipts	<u>341,934</u>	<u>162</u>	<u>1,112,636</u>	<u>125,157</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	1,938	-
Supplies	-	-	-	840	-
Other services and charges	-	-	421,000	118,980	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	4,933	-
Other disbursements	334,354	162	278,120	-	-
Total disbursements	<u>334,354</u>	<u>162</u>	<u>699,120</u>	<u>126,691</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>7,580</u>	<u>-</u>	<u>413,516</u>	<u>(1,534)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 16,203</u>	<u>\$ 231</u>	<u>\$ 1,019,295</u>	<u>\$ 52,411</u>	<u>\$ 605,566</u>

RANDOLPH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Sheriff Continuing Education	Communication Bond Debt Service	Courthouse Bond	Highway Garage Bond	Communications Project Expense
Cash and investments - beginning	\$ 8,798	\$ -	\$ -	\$ 108,000	\$ -
Receipts:					
Taxes	-	-	148,191	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	10,770	-	-
Charges for services	740	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	43,200	-	203,000	3,325,873
Total receipts	<u>740</u>	<u>43,200</u>	<u>158,961</u>	<u>203,000</u>	<u>3,325,873</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	43,200	-	203,000	1,530,701
Debt service - principal and interest	-	-	148,000	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	333,211
Total disbursements	<u>-</u>	<u>43,200</u>	<u>148,000</u>	<u>203,000</u>	<u>1,863,912</u>
Excess (deficiency) of receipts over disbursements	<u>740</u>	<u>-</u>	<u>10,961</u>	<u>-</u>	<u>1,461,961</u>
Cash and investments - ending	<u>\$ 9,538</u>	<u>\$ -</u>	<u>\$ 10,961</u>	<u>\$ 108,000</u>	<u>\$ 1,461,961</u>

RANDOLPH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Landfill Host Fee	RAND CO Fly-In Breakfast	Community Corrections PI	County S.V.O. Administrator	Sheriff Dept Training
Cash and investments - beginning	\$ 417,587	\$ 8,250	\$ 84,938	\$ 3,624	\$ 5,730
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	112	1,230
Fines and forfeits	-	-	71,103	-	-
Other receipts	319,245	-	12,175	1,548	-
Total receipts	319,245	-	83,278	1,660	1,230
Disbursements:					
Personal services	-	-	61,831	-	-
Supplies	-	-	45	-	-
Other services and charges	78,190	-	28,616	2,899	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	29,014	-	-
Total disbursements	78,190	-	119,506	2,899	-
Excess (deficiency) of receipts over disbursements	241,055	-	(36,228)	(1,239)	1,230
Cash and investments - ending	\$ 658,642	\$ 8,250	\$ 48,710	\$ 2,385	\$ 6,960

RANDOLPH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	County Wheel Tax	Dog Control Fund	NextEra Windfarm Economic Dev	Windfarm Economic Development	Airport Rental Vehicle
Cash and investments - beginning	\$ 1,620,305	\$ 360	\$ -	\$ 1,129,989	\$ 261
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	686,346	-	105,000	675,210	-
Total receipts	686,346	-	105,000	675,210	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	355,164	-	-	4,720	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	595,357	-
Other disbursements	-	-	-	125,262	261
Total disbursements	355,164	-	-	725,339	261
Excess (deficiency) of receipts over disbursements	331,182	-	105,000	(50,129)	(261)
Cash and investments - ending	\$ 1,951,487	\$ 360	\$ 105,000	\$ 1,079,860	\$ -

RANDOLPH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Headwaters II Road Use Agrmt	Headwaters II Inspection	Riverstart Solar Park-Expense	Operation Pullover	LIT Property Tax Relief
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 8,000	\$ 36,317
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,000,000	100,000	80,000	1,770	2,225,271
Total receipts	2,000,000	100,000	80,000	1,770	2,225,271
Disbursements:					
Personal services	-	-	-	2,121	-
Supplies	-	-	-	-	-
Other services and charges	-	35,000	80,000	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	2,213,920
Total disbursements	-	35,000	80,000	2,121	2,213,920
Excess (deficiency) of receipts over disbursements	2,000,000	65,000	-	(351)	11,351
Cash and investments - ending	\$ 2,000,000	\$ 65,000	\$ -	\$ 7,649	\$ 47,668

RANDOLPH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Per Prop Audit Tax Collec.2010	LIT Certified Shares	LIT Public Safety	LIT Economic Development	Airport Hangar Development
Cash and investments - beginning	\$ 7,272	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	90,173	4,450,542	1,112,636	1,112,636	814
Total receipts	90,173	4,450,542	1,112,636	1,112,636	814
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	814
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	7,200	4,450,542	1,112,636	1,112,636	-
Total disbursements	7,200	4,450,542	1,112,636	1,112,636	814
Excess (deficiency) of receipts over disbursements	82,973	-	-	-	-
Cash and investments - ending	\$ 90,245	\$ -	\$ -	\$ -	\$ -

RANDOLPH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	NextEra Drain/Roads Expense	Preparedness/ Ebola	Local Road & Bridge Mtc Grant	E-911 PSAP GIS Grant	Immunization Grant
Cash and investments - beginning	\$ 23,560	\$ 10,318	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	571,072	37,010	11,395
Total receipts	-	-	571,072	37,010	11,395
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	12
Other services and charges	-	-	571,072	14,804	140
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	6,848	-	-	6,435
Other disbursements	-	-	-	-	-
Total disbursements	-	6,848	571,072	14,804	6,587
Excess (deficiency) of receipts over disbursements	-	(6,848)	-	22,206	4,808
Cash and investments - ending	\$ 23,560	\$ 3,470	\$ -	\$ 22,206	\$ 4,808

RANDOLPH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Sheriff Department NonReverting	E-911 Non-Reverting Donation	CARES Provider Relief Fund-EMS	Econ Dev-OCRA COVID
Cash and investments - beginning	\$ 15,272	\$ 675	\$ -	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	250,000
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	6,000	-	17,797	-
Total receipts	<u>6,000</u>	<u>-</u>	<u>17,797</u>	<u>250,000</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	174	-	250,000
Debt service - principal and interest	-	-	-	-
Capital outlay	5,409	-	-	-
Other disbursements	-	-	17,797	-
Total disbursements	<u>5,409</u>	<u>174</u>	<u>17,797</u>	<u>250,000</u>
Excess (deficiency) of receipts over disbursements	<u>591</u>	<u>(174)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 15,863</u>	<u>\$ 501</u>	<u>\$ -</u>	<u>\$ -</u>

RANDOLPH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	IFA CARES ACT Reimbursement	CARES ACT- Coronavirus- Health	IOCRA COVID-19 Longterm Project	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 19,389,517
Receipts:				
Taxes	-	-	-	7,275,260
Licenses and permits	-	-	-	532,216
Intergovernmental receipts	806,260	75,000	193,750	10,409,534
Charges for services	-	-	-	1,900,339
Fines and forfeits	-	-	-	326,336
Other receipts	<u>200,000</u>	<u>100,000</u>	<u>-</u>	<u>64,136,986</u>
Total receipts	<u>1,006,260</u>	<u>175,000</u>	<u>193,750</u>	<u>84,580,671</u>
Disbursements:				
Personal services	-	-	-	11,345,644
Supplies	-	-	-	1,190,689
Other services and charges	25,528	23,011	193,750	8,893,038
Debt service - principal and interest	-	-	-	148,000
Capital outlay	-	-	-	1,470,536
Other disbursements	<u>980,732</u>	<u>100,000</u>	<u>-</u>	<u>52,840,613</u>
Total disbursements	<u>1,006,260</u>	<u>123,011</u>	<u>193,750</u>	<u>75,888,520</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>51,989</u>	<u>-</u>	<u>8,692,151</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 51,989</u>	<u>\$ -</u>	<u>\$ 28,081,668</u>

RANDOLPH COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2020

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 239,199</u>	<u>\$ -</u>

RANDOLPH COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2020

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
De Lage Landen Financial Services	Copier Lease-Sup Court	\$ 1,410	01/01/20	01/01/25
De Lage Landen Financial Services	Copier Lease-Extension	3,121	01/01/20	04/01/25
LEAF Capital Funding LLC	Copier Lease-Courthouse	5,285	08/03/20	08/03/25
LEAF Capital Funding LLC	Copier Lease-Assessor	285	03/19/18	03/19/21
Wells Fargo	Copier Lease-Prob	1,440	07/01/17	07/01/22
Randolph County Building Corporation	First Mortgage Refunding Bonds, Series 2005 - RCFFO Building	421,000	11/30/05	07/15/25
Randolph County Building Corporation	First Mortgage Improvement Bond, Series 2016 B - Courthouse	145,000	03/09/16	01/01/23
Randolph County Building Corporation	Lease Rental Revenue Bonds, Series 2019 - Highway Barn	<u>202,000</u>	01/31/19	01/01/38
Total of annual lease payments		<u>\$ 779,541</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities: Revenue Bonds	Special Purpose Series 2020 Communication	<u>\$ 3,000,000</u>	<u>\$ 86,400</u>

RANDOLPH COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2020

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.

	Ending Balance
Governmental activities:	
Land	\$ 558,028
Buildings	20,360,406
Improvements other than buildings	6,673,004
Machinery, equipment, and vehicles	<u>9,299,884</u>
Total governmental activities	<u>36,891,322</u>
Total capital assets	<u>\$ 36,891,322</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/>.