

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

FINANCIAL STATEMENT AUDIT REPORT

OF

UNION COUNTY, INDIANA

January 1, 2019 to December 31, 2019



FILED
03/23/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Cheryl Begley	01-01-19 to 12-31-22
County Treasurer	Linda Rosenberger	01-01-19 to 12-31-22
Clerk of the Circuit Court	Loree Persinger	01-01-19 to 12-31-22
County Sheriff	Dale Dishmond	01-01-19 to 12-31-22
County Recorder	Lavinia Brookshire Rachel Schlichter (interim) Sue Rude	01-01-19 to 09-07-21 09-08-21 to 09-27-21 09-28-21 to 12-31-22
President of the Board of County Commissioners	Paul Wiwi Tim Williams	01-01-19 to 12-31-21 01-01-22 to 12-31-22
President of the County Council	Richard Blank Trisha Persinger	01-01-19 to 12-31-21 01-01-22 to 12-31-22



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF UNION COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Union County (County), which comprises the financial position and results of operations for the year ended December 31, 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. 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.



Beth Kelley, CPA, CFE
Deputy State Examiner

March 15, 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.

UNION 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
Treasurer-After Settlement Collections	\$ 230,365	\$ 272,902	\$ 230,365	\$ 272,902
Sherriff Inmate Trust Fund	2,812	43,365	44,660	1,517
Clerk-Trust	122,045	434,307	451,036	105,316
General	735,850	3,072,412	3,126,568	681,694
Accident Report	115	200	-	315
LIT-Special Purpose	1,232,893	491,400	342,250	1,382,043
CEDIT County Share	43,703	253,976	250,685	46,994
City and Town Court Costs	11,858	2,101	-	13,959
Clerk's Records Perpetuation	50,973	4,423	-	55,396
Community Corrections	28,650	109,256	124,685	13,221
Community Transition Program	35,255	-	-	35,255
Sales Disclosure - County Share	11,323	1,475	-	12,798
Cumulative Bridge	748,473	157,191	146,693	758,971
Cumulative Building	-	4,517	-	4,517
Cumulative Capital Development	157,541	56,984	49,677	164,848
Drug Free Community	48,292	6,031	13,472	40,851
Emergency Planning/Right to Know	18,911	3,191	1,723	20,379
Enhanced Access	2,219	-	-	2,219
Firearms Training	2,291	3,080	3,463	1,908
General Drain Improvement	(2,500)	10,000	6,000	1,500
Health	65,589	136,258	148,746	53,101
Identification Security Protection	14,919	1,504	325	16,098
Local Health Maintenance	46,466	34,799	19,039	62,226
Local Road and Street	127,445	142,976	80,866	189,555
LOIT Public Safety - County Share	66,197	275,072	232,380	108,889
MVH Restricted	-	567,556	11,280	556,276
Misdemeanant	11,296	4,997	-	16,293
Motor Vehicle Highway	670,212	681,244	796,000	555,456
Plat Book	9,359	4,130	-	13,489
Rainy Day	554,922	21,184	23,000	553,106
Reassessment - 2015	67,129	56,319	34,796	88,652
Riverboat	25,918	27,884	18,533	35,269
Sex and Violent Offender Administration	954	279	-	1,233
Sheriff's Pension Trust	8,032	4,960	-	12,992
Supplemental Public Defender Services	16,443	35,995	37,604	14,834
Surplus Tax	13,329	4,586	4,366	13,549
Surveyor's Corner Perpetuation	10,139	7,500	4,874	12,765
Tax Sale Fees	4,496	-	-	4,496
Tax Sale Redemption	-	5,744	5,690	54
Tax Sale Surplus	111,610	29,804	63,470	77,944
Local Health Department Trust Account	25,331	12,411	719	37,023
Guardian Ad Litem	11,520	4,898	9,235	7,183
Election and Registration	44,443	37,736	27,320	54,859
Auditors Ineligible Deductions	309	-	-	309
County Elected Officials Training	2,980	1,504	1,182	3,302
Park and Recreation	51,155	16,270	21,188	46,237
County Offender Transportation Fund	1,375	250	-	1,625
Statewide 911	125,788	154,605	172,104	108,289
Abandoned Vehicle	8,936	-	-	8,936
Adult Probation Administrative	3,159	1,530	-	4,689
Juvenile Probation Administrative	18,856	2,711	645	20,922
Supplemental Adult Probation Services	127,988	19,992	7,508	140,472
Pre-Trial Diversion	20,191	6,605	-	26,796
Drain Maintenance	74,804	23,073	27,263	70,614
Drug Buy Money	1,129	-	-	1,129
UC Opioid Treatment - Donation Fund	2,272	4,980	1,848	5,404
Payroll Withholding - Insurance	(6,075)	574,994	651,808	(82,889)
Payroll Withholding - Deferred Compensation	-	2,514	2,514	-
Payroll Withholding - Federal	14	180,689	180,689	14
Payroll Withholding - FICA & Medicare	14	325,202	325,202	14
Payroll Withholding - Local Tax	2,783	37,301	37,226	2,858
Payroll Withholding - PERF	-	224,832	224,652	180
Payroll Withholding - Sheriff Pension	(74)	14,488	14,414	-
Payroll Withholding - State	5,262	69,715	69,619	5,358
Payroll Withholding - Wage Garnishments	-	13,423	13,423	-
Settlement	-	7,525,939	7,525,939	-
Wheel Tax / Surtax Combined	84,939	204,669	137,287	152,321
Wheel Tax	752	64,867	64,804	815
Sur Tax	-	166,337	164,455	1,882

UNION 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
CVET Agency	-	30,740	30,740	-
Final Excise Tax Cut Replacement Due State	-	256,142	256,142	-
Sewage Collections	-	33,010	33,010	-
Financial Institution Tax	-	108,387	108,387	-
State Fines and Forfeitures	223	1,461	1,627	57
Overweight Vehicle Fines	-	25	25	-
Special Death Benefit	19	286	286	19
Sales Disclosure - State Share	95	1,475	1,340	230
Coroners Training & Con't Education	55	484	477	62
Interstate Compact - State Share	188	313	188	313
Mortgage Recording Fees - State Share	48	695	680	63
Sex and Violent Offender Admin - State	30	31	26	35
Child Restraint Violation Fines	-	50	50	-
Inheritance Tax	-	150	-	150
Education Plate Fees Agency	-	131	131	-
Riverboat Revenue Sharing	-	44,524	44,524	-
Innkeepers Tax Collections	33,171	41,386	-	74,557
LIT Certified Shares	-	1,365,600	1,365,600	-
LIT Public Safety	-	341,400	341,400	-
LIT Economic Development (EDIT)	-	342,330	342,330	-
93.563 Title IV-D Incentive	38,547	3,246	-	41,793
93.563 Prosecutor IV-D Incentive-Post Oct '99	76,230	4,882	3,571	77,541
93.563 Clerk IV-D Incentive-Post Oct '99	6,204	3,246	5,941	3,509
Brownsville Street Lights	1,276	795	655	1,416
EMA Radio Donation	626	-	-	626
Deferral Program	23,010	6,399	18,888	10,521
County User	2,097	1,935	1,935	2,097
CLECE#2	6,803	371	5,737	1,437
Jury Pay Fund	6,161	1,070	1,958	5,273
Rural Opioid Response Program	-	3,000	-	3,000
Tree Memorial Donation-Office Holder	-	300	-	300
Health Dept. Liability Ins Donation	-	10,596	10,596	-
UC Heart Health	598	-	-	598
Community Crossings Grant 2019	-	611,520	-	611,520
Treasurer-Cash Fund	300	-	-	300
Clerk-Support	1,030	107,253	105,775	2,508
Sheriff Commissary Fund	16,579	43,734	53,830	6,483
Recorders Perp	53,863	21,081	7,337	67,607
Infraction Judgement	690	10,718	10,683	725
CRI Grant (Cities Readiness Initiative)	-	7,414	7,826	(412)
Immunization Grant	(1,287)	33,203	31,916	-
Bio-Terrorism CDC Grant	(933)	13,201	16,045	(3,777)
PHC Grant	8,632	-	-	8,632
ACS Mammogram	1,937	-	-	1,937
NACCHO Grant	1	-	-	1
Project Income	15,783	31,109	28,954	17,938
Cemetery Trust Clearance	2,504	75	-	2,579
Sheriff K-9 Donations	379	-	-	379
Reserve Dep Donation	4,124	2,100	3,636	2,588
Sheriff Donation Fund	1,002	-	-	1,002
Shop With a Cop Donation	3,561	5,371	3,700	5,232
UC Sheriff Support Donations	223	-	-	223
Mass Transportation	-	394,815	394,815	-
IPEP Safety Grant	157	-	-	157
Totals	\$ 6,217,301	\$ 20,547,191	\$ 19,194,051	\$ 7,570,441

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

UNION COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides some or all of the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The accompanying financial statement presents the financial information for the County.

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

Taxes. Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

Licenses and permits. Amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

UNION COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

E. Disbursements

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

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

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

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

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

Other disbursements. Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

UNION COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

The County may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the County. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units, and, therefore, the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

UNION COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

State statutes authorize the County to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

The County may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

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

UNION COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Contributions

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

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is primarily a result of funds set up for reimbursable grants, and the reimbursement for grant expenditures not being received by December 31, 2019. The Payroll Withholding - Insurance fund reports a deficit in cash due to transfers into the fund for the payment of insurance premiums not being made timely.

UNION COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. Holding Corporation

The County has entered into a capital lease with the Union County Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2019 totaled \$176,000.

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OTHER INFORMATION - UNAUDITED

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

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

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

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

	Treasurer-After Settlement Collections	Sherriff Inmate Trust Fund	Clerk-Trust	General	Accident Report
Cash and investments - beginning	\$ 230,365	\$ 2,812	\$ 122,045	\$ 735,850	\$ 115
Receipts:					
Taxes	272,902	-	-	2,339,342	-
Licenses and permits	-	-	-	7,433	-
Intergovernmental receipts	-	-	-	155,946	-
Charges for services	-	-	-	204,989	200
Fines and forfeits	-	-	434,307	25,614	-
Other receipts	-	43,365	-	339,088	-
Total receipts	272,902	43,365	434,307	3,072,412	200
Disbursements:					
Personal services	-	-	-	2,103,950	-
Supplies	-	-	-	48,258	-
Other services and charges	-	-	-	760,644	-
Capital outlay	-	-	-	19,218	-
Other disbursements	230,365	44,660	451,036	194,498	-
Total disbursements	230,365	44,660	451,036	3,126,568	-
Excess (deficiency) of receipts over disbursements	42,537	(1,295)	(16,729)	(54,156)	200
Cash and investments - ending	\$ 272,902	\$ 1,517	\$ 105,316	\$ 681,694	\$ 315

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

	LIT-Special Purpose	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections
Cash and investments - beginning	\$ 1,232,893	\$ 43,703	\$ 11,858	\$ 50,973	\$ 28,650
Receipts:					
Taxes	491,400	253,976	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	2,101	4,423	-
Other receipts	-	-	-	-	109,256
Total receipts	<u>491,400</u>	<u>253,976</u>	<u>2,101</u>	<u>4,423</u>	<u>109,256</u>
Disbursements:					
Personal services	-	-	-	-	83,582
Supplies	-	-	-	-	7,381
Other services and charges	166,250	250,685	-	-	20,870
Capital outlay	-	-	-	-	-
Other disbursements	<u>176,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,852</u>
Total disbursements	<u>342,250</u>	<u>250,685</u>	<u>-</u>	<u>-</u>	<u>124,685</u>
Excess (deficiency) of receipts over disbursements	<u>149,150</u>	<u>3,291</u>	<u>2,101</u>	<u>4,423</u>	<u>(15,429)</u>
Cash and investments - ending	<u>\$ 1,382,043</u>	<u>\$ 46,994</u>	<u>\$ 13,959</u>	<u>\$ 55,396</u>	<u>\$ 13,221</u>

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

	Community Transition Program	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Building	Cumulative Capital Development
Cash and investments - beginning	\$ 35,255	\$ 11,323	\$ 748,473	\$ -	\$ 157,541
Receipts:					
Taxes	-	-	117,095	3,994	52,827
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	9,229	523	4,157
Charges for services	-	1,475	30,547	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	320	-	-
Total receipts	-	1,475	157,191	4,517	56,984
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	13,776	-	-
Other services and charges	-	-	132,917	-	49,677
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	146,693	-	49,677
Excess (deficiency) of receipts over disbursements	-	1,475	10,498	4,517	7,307
Cash and investments - ending	\$ 35,255	\$ 12,798	\$ 758,971	\$ 4,517	\$ 164,848

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

	Drug Free Community	Emergency Planning/Right to Know	Enhanced Access	Firearms Training	General Drain Improvement
Cash and investments - beginning	\$ 48,292	\$ 18,911	\$ 2,219	\$ 2,291	\$ (2,500)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	3,080	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	5,731	-	-	-	-
Other receipts	300	3,191	-	-	10,000
Total receipts	6,031	3,191	-	3,080	10,000
Disbursements:					
Personal services	5,208	-	-	-	-
Supplies	-	150	-	328	-
Other services and charges	8,264	1,050	-	-	6,000
Capital outlay	-	523	-	889	-
Other disbursements	-	-	-	2,246	-
Total disbursements	13,472	1,723	-	3,463	6,000
Excess (deficiency) of receipts over disbursements	(7,441)	1,468	-	(383)	4,000
Cash and investments - ending	\$ 40,851	\$ 20,379	\$ 2,219	\$ 1,908	\$ 1,500

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

	Health	Identification Security Protection	Local Health Maintenance	Local Road and Street	LOIT Public Safety - County Share
Cash and investments - beginning	\$ 65,589	\$ 14,919	\$ 46,466	\$ 127,445	\$ 66,197
Receipts:					
Taxes	99,262	-	-	-	253,283
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	8,491	-	16,570	131,954	-
Charges for services	28,505	1,504	18,229	-	21,789
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	11,022	-
Total receipts	136,258	1,504	34,799	142,976	275,072
Disbursements:					
Personal services	129,713	-	5,645	-	-
Supplies	1,194	-	9,880	80,866	10,215
Other services and charges	17,839	325	3,231	-	190,165
Capital outlay	-	-	-	-	32,000
Other disbursements	-	-	283	-	-
Total disbursements	148,746	325	19,039	80,866	232,380
Excess (deficiency) of receipts over disbursements	(12,488)	1,179	15,760	62,110	42,692
Cash and investments - ending	\$ 53,101	\$ 16,098	\$ 62,226	\$ 189,555	\$ 108,889

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

	MVH Restricted	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day
Cash and investments - beginning	\$ -	\$ 11,296	\$ 670,212	\$ 9,359	\$ 554,922
Receipts:					
Taxes	-	-	-	-	10,000
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	567,556	-	677,176	-	-
Charges for services	-	4,997	-	4,130	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	4,068	-	11,184
Total receipts	567,556	4,997	681,244	4,130	21,184
Disbursements:					
Personal services	-	-	549,601	-	-
Supplies	11,280	-	151,086	-	-
Other services and charges	-	-	74,578	-	-
Capital outlay	-	-	20,735	-	-
Other disbursements	-	-	-	-	23,000
Total disbursements	11,280	-	796,000	-	23,000
Excess (deficiency) of receipts over disbursements	556,276	4,997	(114,756)	4,130	(1,816)
Cash and investments - ending	\$ 556,276	\$ 16,293	\$ 555,456	\$ 13,489	\$ 553,106

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

	Reassessment - 2015	Riverboat	Sex and Violent Offender Administration	Sheriff's Pension Trust	Supplemental Public Defender Services
Cash and investments - beginning	\$ 67,129	\$ 25,918	\$ 954	\$ 8,032	\$ 16,443
Receipts:					
Taxes	51,818	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	4,376	27,884	-	-	-
Charges for services	-	-	-	-	26,268
Fines and forfeits	-	-	-	4,960	9,727
Other receipts	125	-	279	-	-
Total receipts	56,319	27,884	279	4,960	35,995
Disbursements:					
Personal services	2,798	-	-	-	-
Supplies	1,559	-	-	-	-
Other services and charges	30,439	-	-	-	37,604
Capital outlay	-	18,533	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	34,796	18,533	-	-	37,604
Excess (deficiency) of receipts over disbursements	21,523	9,351	279	4,960	(1,609)
Cash and investments - ending	\$ 88,652	\$ 35,269	\$ 1,233	\$ 12,992	\$ 14,834

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

	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 13,329	\$ 10,139	\$ 4,496	\$ -	\$ 111,610
Receipts:					
Taxes	4,586	-	-	-	29,804
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	7,500	-	5,744	-
Total receipts	4,586	7,500	-	5,744	29,804
Disbursements:					
Personal services	-	4,874	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	4,366	-	-	5,690	63,470
Total disbursements	4,366	4,874	-	5,690	63,470
Excess (deficiency) of receipts over disbursements	220	2,626	-	54	(33,666)
Cash and investments - ending	\$ 13,549	\$ 12,765	\$ 4,496	\$ 54	\$ 77,944

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

	Local Health Department Trust Account	Guardian Ad Litem	Election and Registration	Auditors Ineligible Deductions	County Elected Officials Training
Cash and investments - beginning	\$ 25,331	\$ 11,520	\$ 44,443	\$ 309	\$ 2,980
Receipts:					
Taxes	-	-	23,217	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	2,154	-	-
Charges for services	12,411	-	-	-	1,504
Fines and forfeits	-	-	-	-	-
Other receipts	-	4,898	12,365	-	-
Total receipts	12,411	4,898	37,736	-	1,504
Disbursements:					
Personal services	-	-	7,812	-	-
Supplies	719	-	510	-	-
Other services and charges	-	9,235	11,928	-	1,182
Capital outlay	-	-	7,070	-	-
Other disbursements	-	-	-	-	-
Total disbursements	719	9,235	27,320	-	1,182
Excess (deficiency) of receipts over disbursements	11,692	(4,337)	10,416	-	322
Cash and investments - ending	\$ 37,023	\$ 7,183	\$ 54,859	\$ 309	\$ 3,302

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

	Park and Recreation	County Offender Transportation Fund	Statewide 911	Abandoned Vehicle	Adult Probation Administrative
Cash and investments - beginning	\$ 51,155	\$ 1,375	\$ 125,788	\$ 8,936	\$ 3,159
Receipts:					
Taxes	14,469	-	136,946	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,801	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	250	-	-	1,530
Other receipts	-	-	17,659	-	-
Total receipts	16,270	250	154,605	-	1,530
Disbursements:					
Personal services	2,153	-	147,935	-	-
Supplies	-	-	1,068	-	-
Other services and charges	17,305	-	20,500	-	-
Capital outlay	1,730	-	2,601	-	-
Other disbursements	-	-	-	-	-
Total disbursements	21,188	-	172,104	-	-
Excess (deficiency) of receipts over disbursements	(4,918)	250	(17,499)	-	1,530
Cash and investments - ending	\$ 46,237	\$ 1,625	\$ 108,289	\$ 8,936	\$ 4,689

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

	Juvenile Probation Administrative	Supplemental Adult Probation Services	Pre-Trial Diversion	Drain Maintenance	Drug Buy Money
Cash and investments - beginning	\$ 18,856	\$ 127,988	\$ 20,191	\$ 74,804	\$ 1,129
Receipts:					
Taxes	-	-	-	23,073	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	2,711	19,992	6,605	-	-
Other receipts	-	-	-	-	-
Total receipts	2,711	19,992	6,605	23,073	-
Disbursements:					
Personal services	39	542	-	-	-
Supplies	-	-	-	-	-
Other services and charges	606	6,966	-	27,263	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	645	7,508	-	27,263	-
Excess (deficiency) of receipts over disbursements	2,066	12,484	6,605	(4,190)	-
Cash and investments - ending	\$ 20,922	\$ 140,472	\$ 26,796	\$ 70,614	\$ 1,129

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

	UC Opioid Treatment - Donation Fund	Payroll Withholding - Insurance	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal	Payroll Withholding - FICA & Medicare
Cash and investments - beginning	\$ 2,272	\$ (6,075)	\$ -	\$ 14	\$ 14
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	4,980	574,994	2,514	180,689	325,202
Total receipts	4,980	574,994	2,514	180,689	325,202
Disbursements:					
Personal services	-	-	-	-	-
Supplies	1,848	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	651,808	2,514	180,689	325,202
Total disbursements	1,848	651,808	2,514	180,689	325,202
Excess (deficiency) of receipts over disbursements	3,132	(76,814)	-	-	-
Cash and investments - ending	\$ 5,404	\$ (82,889)	\$ -	\$ 14	\$ 14

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

	Payroll Withholding - Local Tax	Payroll Withholding - PERF	Payroll Withholding - Sheriff Pension	Payroll Withholding - State	Payroll Withholding - Wage Garnishments
Cash and investments - beginning	\$ 2,783	\$ -	\$ (74)	\$ 5,262	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	37,301	224,832	14,488	69,715	13,423
Total receipts	37,301	224,832	14,488	69,715	13,423
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	37,226	224,652	14,414	69,619	13,423
Total disbursements	37,226	224,652	14,414	69,619	13,423
Excess (deficiency) of receipts over disbursements	75	180	74	96	-
Cash and investments - ending	\$ 2,858	\$ 180	\$ -	\$ 5,358	\$ -

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

	Settlement	Wheel Tax / Surtax Combined	Wheel Tax	Sur Tax	CVET Agency
Cash and investments - beginning	\$ -	\$ 84,939	\$ 752	\$ -	\$ -
Receipts:					
Taxes	7,019,291	-	64,867	166,337	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	506,648	-	-	-	30,740
Charges for services	-	204,669	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>7,525,939</u>	<u>204,669</u>	<u>64,867</u>	<u>166,337</u>	<u>30,740</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	<u>7,525,939</u>	<u>137,287</u>	<u>64,804</u>	<u>164,455</u>	<u>30,740</u>
Total disbursements	<u>7,525,939</u>	<u>137,287</u>	<u>64,804</u>	<u>164,455</u>	<u>30,740</u>
Excess (deficiency) of receipts over disbursements	-	<u>67,382</u>	<u>63</u>	<u>1,882</u>	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ 152,321</u>	<u>\$ 815</u>	<u>\$ 1,882</u>	<u>\$ -</u>

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

	Final Excise Tax Cut Replacement Due State	Sewage Collections	Financial Institution Tax	State Fines and Forfeitures	Overweight Vehicle Fines
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 223	\$ -
Receipts:					
Taxes	256,142	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	108,387	-	-
Charges for services	-	33,010	-	-	-
Fines and forfeits	-	-	-	1,461	25
Other receipts	-	-	-	-	-
Total receipts	256,142	33,010	108,387	1,461	25
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	256,142	33,010	108,387	1,627	25
Total disbursements	256,142	33,010	108,387	1,627	25
Excess (deficiency) of receipts over disbursements	-	-	-	(166)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 57	\$ -

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

	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share
Cash and investments - beginning	\$ 19	\$ 95	\$ 55	\$ 188	\$ 48
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	1,475	484	-	695
Fines and forfeits	286	-	-	313	-
Other receipts	-	-	-	-	-
Total receipts	286	1,475	484	313	695
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	286	1,340	477	188	680
Total disbursements	286	1,340	477	188	680
Excess (deficiency) of receipts over disbursements	-	135	7	125	15
Cash and investments - ending	\$ 19	\$ 230	\$ 62	\$ 313	\$ 63

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

	Sex and Violent Offender Admin - State	Child Restraint Violation Fines	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing
Cash and investments - beginning	\$ 30	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	150	131	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	44,524
Charges for services	-	-	-	-	-
Fines and forfeits	-	50	-	-	-
Other receipts	31	-	-	-	-
Total receipts	31	50	150	131	44,524
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	26	50	-	131	44,524
Total disbursements	26	50	-	131	44,524
Excess (deficiency) of receipts over disbursements	5	-	150	-	-
Cash and investments - ending	\$ 35	\$ -	\$ 150	\$ -	\$ -

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

	Innkeepers Tax Collections	LIT Certified Shares	LIT Public Safety	LIT Economic Development (EDIT)	93.563 Title IV-D Incentive
Cash and investments - beginning	\$ 33,171	\$ -	\$ -	\$ -	\$ 38,547
Receipts:					
Taxes	41,386	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	1,365,600	341,400	342,330	3,246
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	41,386	1,365,600	341,400	342,330	3,246
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	1,365,600	341,400	342,330	-
Total disbursements	-	1,365,600	341,400	342,330	-
Excess (deficiency) of receipts over disbursements	41,386	-	-	-	3,246
Cash and investments - ending	\$ 74,557	\$ -	\$ -	\$ -	\$ 41,793

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

	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Brownsville Street Lights	EMA Radio Donation	Deferral Program
Cash and investments - beginning	\$ 76,230	\$ 6,204	\$ 1,276	\$ 626	\$ 23,010
Receipts:					
Taxes	-	-	795	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	3,246	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	4,882	-	-	-	6,399
Total receipts	4,882	3,246	795	-	6,399
Disbursements:					
Personal services	3,046	-	-	-	7,143
Supplies	-	-	-	-	82
Other services and charges	-	-	655	-	8,672
Capital outlay	-	-	-	-	2,991
Other disbursements	525	5,941	-	-	-
Total disbursements	3,571	5,941	655	-	18,888
Excess (deficiency) of receipts over disbursements	1,311	(2,695)	140	-	(12,489)
Cash and investments - ending	\$ 77,541	\$ 3,509	\$ 1,416	\$ 626	\$ 10,521

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

	County User	CLECE#2	Jury Pay Fund	Rural Opioid Response Program	Tree Memorial Donation-Office Holder
Cash and investments - beginning	\$ 2,097	\$ 6,803	\$ 6,161	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	1,935	371	1,070	-	-
Other receipts	-	-	-	3,000	300
Total receipts	1,935	371	1,070	3,000	300
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	1,935	-	552	-	-
Capital outlay	-	5,737	1,406	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,935	5,737	1,958	-	-
Excess (deficiency) of receipts over disbursements	-	(5,366)	(888)	3,000	300
Cash and investments - ending	\$ 2,097	\$ 1,437	\$ 5,273	\$ 3,000	\$ 300

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

	Health Dept. Liability Ins Donation	UC Heart Health	Community Crossings Grant 2019	Treasurer-Cash Fund	Clerk-Support
Cash and investments - beginning	\$ -	\$ 598	\$ -	\$ 300	\$ 1,030
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	611,520	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	107,253
Other receipts	10,596	-	-	-	-
Total receipts	10,596	-	611,520	-	107,253
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	10,596	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	105,775
Total disbursements	10,596	-	-	-	105,775
Excess (deficiency) of receipts over disbursements	-	-	611,520	-	1,478
Cash and investments - ending	\$ -	\$ 598	\$ 611,520	\$ 300	\$ 2,508

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

	Sheriff Commissary Fund	Recorders Perp	Infraction Judgement	CRI Grant (Cities Readiness Initiative)	Immunization Grant
Cash and investments - beginning	\$ 16,579	\$ 53,863	\$ 690	\$ -	\$ (1,287)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	21,081	-	-	-
Fines and forfeits	-	-	10,718	-	-
Other receipts	43,734	-	-	7,414	33,203
Total receipts	43,734	21,081	10,718	7,414	33,203
Disbursements:					
Personal services	-	1,436	-	6,141	-
Supplies	-	-	-	1,619	2,920
Other services and charges	-	-	-	66	8,030
Capital outlay	-	-	-	-	16,980
Other disbursements	53,830	5,901	10,683	-	3,986
Total disbursements	53,830	7,337	10,683	7,826	31,916
Excess (deficiency) of receipts over disbursements	(10,096)	13,744	35	(412)	1,287
Cash and investments - ending	\$ 6,483	\$ 67,607	\$ 725	\$ (412)	\$ -

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

	Bio-Terrorism CDC Grant	PHC Grant	ACS Mammogram	NACCHO Grant	Project Income
Cash and investments - beginning	\$ (933)	\$ 8,632	\$ 1,937	\$ 1	\$ 15,783
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	31,109
Other receipts	13,201	-	-	-	-
Total receipts	13,201	-	-	-	31,109
Disbursements:					
Personal services	13,741	-	-	-	27,551
Supplies	1,390	-	-	-	-
Other services and charges	914	-	-	-	103
Capital outlay	-	-	-	-	1,300
Other disbursements	-	-	-	-	-
Total disbursements	16,045	-	-	-	28,954
Excess (deficiency) of receipts over disbursements	(2,844)	-	-	-	2,155
Cash and investments - ending	\$ (3,777)	\$ 8,632	\$ 1,937	\$ 1	\$ 17,938

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

	Cemetery Trust Clearance	Sheriff K-9 Donations	Reserve Dep Donation	Sheriff Donation Fund	Shop With a Cop Donation
Cash and investments - beginning	\$ 2,504	\$ 379	\$ 4,124	\$ 1,002	\$ 3,561
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	75	-	2,100	-	5,371
Total receipts	75	-	2,100	-	5,371
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	3,636	-	3,700
Total disbursements	-	-	3,636	-	3,700
Excess (deficiency) of receipts over disbursements	75	-	(1,536)	-	1,671
Cash and investments - ending	\$ 2,579	\$ 379	\$ 2,588	\$ 1,002	\$ 5,232

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

	UC Sheriff Support Donations	Mass Transportation	IPEP Safety Grant	Totals
Cash and investments - beginning	\$ 223	\$ -	\$ 157	\$ 6,217,301
Receipts:				
Taxes	-	-	-	11,727,093
Licenses and permits	-	-	-	10,513
Intergovernmental receipts	-	394,815	-	5,360,273
Charges for services	-	-	-	617,962
Fines and forfeits	-	-	-	672,542
Other receipts	-	-	-	2,158,808
Total receipts	-	394,815	-	20,547,191
Disbursements:				
Personal services	-	-	-	3,102,910
Supplies	-	-	-	346,129
Other services and charges	-	-	-	1,877,046
Capital outlay	-	-	-	131,713
Other disbursements	-	394,815	-	13,736,253
Total disbursements	-	394,815	-	19,194,051
Excess (deficiency) of receipts over disbursements	-	-	-	1,353,140
Cash and investments - ending	\$ 223	\$ -	\$ 157	\$ 7,570,441

UNION 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>\$ 193,662</u>	<u>\$ -</u>

UNION COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2019

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

UNION 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.

	Ending Balance
Governmental activities:	
Land	\$ 791,545
Buildings	3,347,559
Machinery, equipment, and vehicles	<u>3,218,174</u>
Total governmental activities	<u>7,357,278</u>
Total capital assets	<u>\$ 7,357,278</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/>.