

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

FINANCIAL STATEMENT AUDIT REPORT

OF

UNION COUNTY, INDIANA

January 1, 2020 to December 31, 2020



FILED
03/24/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Cheryl Begley	01-01-20 to 12-31-22
County Treasurer	Linda Rosenberger	01-01-20 to 12-31-22
Clerk of the Circuit Court	Loree Persinger	01-01-20 to 12-31-22
County Sheriff	Dale Dishmond	01-01-20 to 12-31-22
County Recorder	Lavinia Brookshire Rachel Schlichter (interim) Sue Rude	01-01-20 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	01-01-20 to 12-31-21 01-01-22 to 12-31-22
President of the County Council	Richard Blank Trisha Persinger	01-01-20 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, 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 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 March 15, 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

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, 2020

Fund	Cash and Investments		Cash and Investments	
	01-01-20	Receipts	Disbursements	12-31-20
General	\$ 681,695	\$ 3,335,260	\$ 3,088,257	\$ 928,698
Accident Report	315	85	-	400
CEDIT County Share	46,994	283,205	255,566	74,633
LIT-Special Purpose	1,382,043	381,969	194,580	1,569,432
City and Town Court Costs	13,959	1,515	-	15,474
Clerk's Records Perpetuation	55,396	3,187	22,790	35,793
Community Corrections	13,220	129,373	124,814	17,779
Community Transition Program	35,255	-	-	35,255
Sales Disclosure - County Share	12,798	1,320	-	14,118
Cumulative Bridge	758,971	221,834	59,196	921,609
Cumulative Building	4,517	7,903	8,414	4,006
Cumulative Capital Development	164,848	57,434	35,847	186,435
Drug Free Community	40,850	5,007	81	45,776
Emergency Planning/Right to Know	20,379	3,302	1,872	21,809
Enhanced Access	2,219	-	2,219	-
Firearms Training	1,908	5,160	-	7,068
General Drain Improvement	1,500	-	1,500	-
Health	53,101	145,948	129,342	69,707
Identification Security Protection	16,098	1,714	15,862	1,950
Local Health Maintenance	62,224	34,074	17,694	78,604
Local Road and Street	189,554	129,073	13,200	305,427
LOIT Public Safety - County Share	108,888	304,556	212,844	200,600
MVH Restricted	556,276	593,539	321,769	828,046
Misdemeanant	16,293	4,997	-	21,290
Motor Vehicle Highway	555,455	657,703	974,506	238,652
Plat Book	13,489	4,920	1,212	17,197
Rainy Day	553,106	25,509	-	578,615
Reassessment - 2015	88,652	36,309	32,939	92,022
Riverboat	35,269	29,580	6,885	57,964
Sex and Violent Offender Administration	1,233	315	-	1,548
Sheriff's Pension Trust	12,992	3,288	-	16,280
Supplemental Public Defender Services	14,834	31,690	27,465	19,059
Surplus Tax	13,548	5,018	3,528	15,038
Surveyor's Corner Perpetuation	12,765	8,520	4,874	16,411
Tax Sale Fees	4,496	-	-	4,496
Tax Sale Redemption	54	13,328	13,328	54
Tax Sale Surplus	77,944	19,958	79,957	17,945
Local Health Department Trust Account	37,023	12,411	10,071	39,363
Guardian Ad Litem	7,183	4,698	4,698	7,183
Election and Registration	54,859	33,320	43,075	45,104
Auditors Ineligible Deductions	309	-	-	309
County Elected Officials Training	3,302	1,714	999	4,017
Park and Recreation	46,238	16,461	34,964	27,735
County Offender Transportation Fund	1,625	188	-	1,813
Statewide 911	108,289	196,788	165,973	139,104
Abandoned Vehicle	8,936	-	-	8,936
Adult Probation Administrative	4,689	650	-	5,339
Juvenile Probation Administrative	20,921	1,925	80	22,766
Supplemental Adult Probation Services	139,741	16,047	4,185	151,603
Pre-Trial Diversion	26,796	7,770	2,000	32,566
Drain Maintenance	70,614	33,010	29,445	74,179
Drug Buy Money	1,129	-	-	1,129
UC Drug Free-Donation	5,404	-	-	5,404
Payroll Withholding - Insurance	(82,889)	612,053	607,341	(78,177)
Payroll Withholding - Deferred Compensation	-	2,582	2,389	193
Payroll Withholding - Federal	14	181,146	181,146	14
Payroll Withholding - FICA & Medicare	14	331,681	331,681	14
Payroll Withholding - Local Tax	2,857	42,747	38,268	7,336
Payroll Withholding - PERF	181	225,557	225,505	233
Payroll Withholding - Sheriff Pension	-	15,854	15,854	-
Payroll Withholding - State	5,359	80,150	71,692	13,817
Payroll Withholding - Wage Garnishments	-	12,633	12,633	-
Settlement	-	7,751,495	7,751,495	-
Wheel Tax / Surtax Combined	152,321	259,755	216,599	195,477
Wheel Tax	815	48,192	52,719	(3,712)
Sur Tax	1,882	223,318	241,399	(16,199)
CVET Agency	-	29,235	29,235	-
Final Excise Tax Cut Replacement Due State	-	263,524	263,524	-

UNION 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
Sewage Collections	-	28,819	28,819	-
Financial Institution Tax	-	117,691	117,691	-
State Fines and Forfeitures	56	1,178	1,052	182
Special Death Benefit	19	313	308	24
Sales Disclosure - State Share	230	1,320	1,180	370
Coroners Training & Con't Education	62	596	446	212
Interstate Compact - State Share	313	125	250	188
Mortgage Recording Fees - State Share	63	895	808	150
Sex and Violent Offender Admin - State	35	35	30	40
Child Restraint Violation Fines	-	25	25	-
Inheritance Tax	150	-	-	150
Education Plate Fees Agency	-	131	131	-
Riverboat Revenue Sharing	-	44,524	44,524	-
Innkeepers Tax Collections	74,557	40,543	-	115,100
LIT Certified Shares	-	1,527,875	1,527,875	-
LIT Public Safety	-	381,969	381,969	-
LIT Economic Development	-	381,969	381,969	-
93.563 Title IV-D Incentive	41,793	3,137	1,950	42,980
93.563 Prosecutor IV-D Incentive-Post Oct '99	77,541	4,718	3,664	78,595
93.563 Clerk IV-D Incentive-Post Oct '99	3,508	3,137	5,947	698
CARES Relief Fund	-	228,306	228,305	1
Brownsville Street Lights	1,416	855	628	1,643
EMA Radio Donation	626	-	-	626
Deferral Program	10,522	2,200	11,201	1,521
County User	2,097	1,298	1,301	2,094
CLECE#2	1,437	430	-	1,867
Jury Pay Fund	5,274	695	148	5,821
Rural Opioid Response Program	3,000	-	-	3,000
Tree Memorial Donation-Office Holder	300	-	-	300
UC Heart Health	598	-	-	598
Community Crossings Grant 2019	611,520	-	590,135	21,385
CAGIT County Certified Shares-Error	-	68,520	-	68,520
Health Dept Donation	-	560	-	560
CDBG-COVID 19 Testing	-	71,750	71,750	-
CDBG Planning CFDA 14.288	-	24,000	24,000	-
IN Criminal Justice COVID 19 Grant	-	1,975	11,605	(9,630)
State Health COVID Grant	-	50,000	1,967	48,033
Adult/Ju Offender Interstate	175	-	-	175
Adult Probation User	150	-	-	150
Intrastate Transfer Fee	405	-	-	405
Treasurer-After Settlement Collections	272,902	346,244	272,902	346,244
Treasurer Cash Fund	300	-	-	300
Clerk-Support	2,508	104,581	105,626	1,463
Clerk-Trust	105,317	311,272	318,824	97,765
Sheriff Commissary	6,482	28,214	32,729	1,967
Sheriff Inmate Trust Fund	1,517	31,081	30,533	2,065
Recorder's Perp	67,608	39,608	40,491	66,725
Infraction Judgement	725	6,758	7,143	340
CRI Grant (Cities Readiness Initiative)	(411)	4,319	4,326	(418)
Bio-Terrorism CDC Grant	(3,778)	15,940	20,815	(8,653)
PHC Grant	8,632	-	-	8,632
ACS Mammogram	1,937	-	-	1,937
NACCHO Grant	1	-	-	1
Project Income	17,939	21,332	21,088	18,183
Cemetery Trust Clearance	2,579	56	-	2,635
Sheriff K-9 Donations	379	-	-	379
Reserve Dep Donation	2,588	6,375	736	8,227
Sheriff Donation Fund	1,002	-	-	1,002
Shop With a Cop Donation	5,232	5,705	3,450	7,487
UC Sheriff Support Donations	223	-	-	223
Mass Transportation	-	455,059	455,059	-
IPEP Safety Grant	157	-	-	157
Totals	<u>\$ 7,570,436</u>	<u>\$ 21,257,630</u>	<u>\$ 20,740,911</u>	<u>\$ 8,087,155</u>

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

UNION COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

UNION COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

E. Disbursements

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

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

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

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

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

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

UNION COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

UNION COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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.

UNION COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is primarily a result of funds set up for reimbursable grants, and the reimbursements for expenditures not being received by December 31, 2020. 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. The Sur Tax and Wheel Tax funds were overdrawn due to posting errors.

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 2020 totaled \$175,500.

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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, 2020

	General	Accident Report	CEDIT County Share	LIT-Special Purpose	City and Town Court Costs
Cash and investments - beginning	\$ 681,695	\$ 315	\$ 46,994	\$ 1,382,043	\$ 13,959
Receipts:					
Taxes	2,466,861	-	283,205	381,969	-
Licenses and permits	7,488	-	-	-	-
Intergovernmental receipts	143,212	-	-	-	-
Charges for services	280,397	85	-	-	1,515
Fines and forfeits	18,757	-	-	-	-
Other receipts	418,545	-	-	-	-
Total receipts	3,335,260	85	283,205	381,969	1,515
Disbursements:					
Personal services	2,142,053	-	-	-	-
Supplies	58,165	-	-	-	-
Other services and charges	563,439	-	212,283	9,500	-
Capital outlay	126,685	-	-	175,000	-
Other disbursements	197,915	-	43,283	10,080	-
Total disbursements	3,088,257	-	255,566	194,580	-
Excess (deficiency) of receipts over disbursements	247,003	85	27,639	187,389	1,515
Cash and investments - ending	\$ 928,698	\$ 400	\$ 74,633	\$ 1,569,432	\$ 15,474

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

	Clerk's Records Perpetuation	Community Corrections	Community Transition Program	Sales Disclosure - County Share	Cumulative Bridge
Cash and investments - beginning	\$ 55,396	\$ 13,220	\$ 35,255	\$ 12,798	\$ 758,971
Receipts:					
Taxes	-	-	-	-	120,173
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	101,661
Charges for services	-	-	-	1,320	-
Fines and forfeits	3,187	-	-	-	-
Other receipts	-	129,373	-	-	-
Total receipts	3,187	129,373	-	1,320	221,834
Disbursements:					
Personal services	-	95,311	-	-	-
Supplies	-	5,538	-	-	9,945
Other services and charges	-	10,745	-	-	49,251
Capital outlay	22,790	-	-	-	-
Other disbursements	-	13,220	-	-	-
Total disbursements	22,790	124,814	-	-	59,196
Excess (deficiency) of receipts over disbursements	(19,603)	4,559	-	1,320	162,638
Cash and investments - ending	\$ 35,793	\$ 17,779	\$ 35,255	\$ 14,118	\$ 921,609

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

	Cumulative Building	Cumulative Capital Development	Drug Free Community	Emergency Planning/Right to Know	Enhanced Access
Cash and investments - beginning	\$ 4,517	\$ 164,848	\$ 40,850	\$ 20,379	\$ 2,219
Receipts:					
Taxes	7,252	53,180	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	651	4,254	-	-	-
Charges for services	-	-	-	3,093	-
Fines and forfeits	-	-	5,007	-	-
Other receipts	-	-	-	209	-
Total receipts	7,903	57,434	5,007	3,302	-
Disbursements:					
Personal services	-	-	81	-	-
Supplies	-	-	-	-	184
Other services and charges	-	35,847	-	777	-
Capital outlay	-	-	-	1,095	2,035
Other disbursements	8,414	-	-	-	-
Total disbursements	8,414	35,847	81	1,872	2,219
Excess (deficiency) of receipts over disbursements	(511)	21,587	4,926	1,430	(2,219)
Cash and investments - ending	\$ 4,006	\$ 186,435	\$ 45,776	\$ 21,809	\$ -

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

	Firearms Training	General Drain Improvement	Health	Identification Security Protection	Local Health Maintenance
Cash and investments - beginning	\$ 1,908	\$ 1,500	\$ 53,101	\$ 16,098	\$ 62,224
Receipts:					
Taxes	-	-	94,965	-	-
Licenses and permits	5,160	-	-	-	-
Intergovernmental receipts	-	-	8,160	-	-
Charges for services	-	-	42,823	1,714	34,074
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	5,160	-	145,948	1,714	34,074
Disbursements:					
Personal services	-	-	119,760	-	5,645
Supplies	-	-	994	-	275
Other services and charges	-	-	8,588	15,862	11,774
Capital outlay	-	1,500	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	1,500	129,342	15,862	17,694
Excess (deficiency) of receipts over disbursements	5,160	(1,500)	16,606	(14,148)	16,380
Cash and investments - ending	\$ 7,068	\$ -	\$ 69,707	\$ 1,950	\$ 78,604

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

	Local Road and Street	LOIT Public Safety - County Share	MVH Restricted	Misdemeanant	Motor Vehicle Highway
Cash and investments - beginning	\$ 189,554	\$ 108,888	\$ 556,276	\$ 16,293	\$ 555,455
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	129,073	282,767	593,539	-	593,539
Charges for services	-	21,789	-	-	-
Fines and forfeits	-	-	-	4,997	-
Other receipts	-	-	-	-	64,164
Total receipts	129,073	304,556	593,539	4,997	657,703
Disbursements:					
Personal services	-	-	-	-	546,947
Supplies	2,178	7,739	-	-	94,549
Other services and charges	-	161,841	321,769	-	140,915
Capital outlay	-	34,883	-	-	192,095
Other disbursements	11,022	8,381	-	-	-
Total disbursements	13,200	212,844	321,769	-	974,506
Excess (deficiency) of receipts over disbursements	115,873	91,712	271,770	4,997	(316,803)
Cash and investments - ending	\$ 305,427	\$ 200,600	\$ 828,046	\$ 21,290	\$ 238,652

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

	Plat Book	Rainy Day	Reassessment - 2015	Riverboat	Sex and Violent Offender Administration
Cash and investments - beginning	\$ 13,489	\$ 553,106	\$ 88,652	\$ 35,269	\$ 1,233
Receipts:					
Taxes	-	-	33,151	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	611	27,884	-
Charges for services	4,920	-	-	-	-
Fines and forfeits	-	-	-	-	315
Other receipts	-	25,509	2,547	1,696	-
Total receipts	4,920	25,509	36,309	29,580	315
Disbursements:					
Personal services	-	-	4,211	-	-
Supplies	250	-	269	-	-
Other services and charges	962	-	28,459	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	6,885	-
Total disbursements	1,212	-	32,939	6,885	-
Excess (deficiency) of receipts over disbursements	3,708	25,509	3,370	22,695	315
Cash and investments - ending	\$ 17,197	\$ 578,615	\$ 92,022	\$ 57,964	\$ 1,548

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

	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees
Cash and investments - beginning	\$ 12,992	\$ 14,834	\$ 13,548	\$ 12,765	\$ 4,496
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	8,520	-
Fines and forfeits	3,288	-	-	-	-
Other receipts	-	31,690	5,018	-	-
Total receipts	3,288	31,690	5,018	8,520	-
Disbursements:					
Personal services	-	-	-	4,874	-
Supplies	-	-	-	-	-
Other services and charges	-	27,465	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	3,528	-	-
Total disbursements	-	27,465	3,528	4,874	-
Excess (deficiency) of receipts over disbursements	3,288	4,225	1,490	3,646	-
Cash and investments - ending	\$ 16,280	\$ 19,059	\$ 15,038	\$ 16,411	\$ 4,496

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

	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Guardian Ad Litem	Election and Registration
Cash and investments - beginning	\$ 54	\$ 77,944	\$ 37,023	\$ 7,183	\$ 54,859
Receipts:					
Taxes	-	-	-	-	28,317
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	2,419
Charges for services	-	-	12,411	-	-
Fines and forfeits	-	-	-	4,698	-
Other receipts	13,328	19,958	-	-	2,584
Total receipts	13,328	19,958	12,411	4,698	33,320
Disbursements:					
Personal services	-	-	-	-	14,662
Supplies	-	-	6,665	-	2,442
Other services and charges	-	-	3,406	4,698	22,331
Capital outlay	-	-	-	-	3,640
Other disbursements	13,328	79,957	-	-	-
Total disbursements	13,328	79,957	10,071	4,698	43,075
Excess (deficiency) of receipts over disbursements	-	(59,999)	2,340	-	(9,755)
Cash and investments - ending	\$ 54	\$ 17,945	\$ 39,363	\$ 7,183	\$ 45,104

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

	Auditors Ineligible Deductions	County Elected Officials Training	Park and Recreation	County Offender Transportation Fund	Statewide 911
Cash and investments - beginning	\$ 309	\$ 3,302	\$ 46,238	\$ 1,625	\$ 108,289
Receipts:					
Taxes	-	-	14,504	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	645	-	-
Charges for services	-	1,714	1,312	-	142,512
Fines and forfeits	-	-	-	188	-
Other receipts	-	-	-	-	54,276
Total receipts	-	1,714	16,461	188	196,788
Disbursements:					
Personal services	-	-	1,695	-	155,572
Supplies	-	-	2,732	-	1,067
Other services and charges	-	999	13,537	-	9,334
Capital outlay	-	-	17,000	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	999	34,964	-	165,973
Excess (deficiency) of receipts over disbursements	-	715	(18,503)	188	30,815
Cash and investments - ending	\$ 309	\$ 4,017	\$ 27,735	\$ 1,813	\$ 139,104

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

	Abandoned Vehicle	Adult Probation Administrative	Juvenile Probation Administrative	Supplemental Adult Probation Services	Pre-Trial Diversion
Cash and investments - beginning	\$ 8,936	\$ 4,689	\$ 20,921	\$ 139,741	\$ 26,796
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	650	1,925	16,047	-
Other receipts	-	-	-	-	7,770
Total receipts	-	650	1,925	16,047	7,770
Disbursements:					
Personal services	-	-	-	548	-
Supplies	-	-	-	-	-
Other services and charges	-	-	80	3,637	2,000
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	80	4,185	2,000
Excess (deficiency) of receipts over disbursements	-	650	1,845	11,862	5,770
Cash and investments - ending	\$ 8,936	\$ 5,339	\$ 22,766	\$ 151,603	\$ 32,566

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

	Drain Maintenance	Drug Buy Money	UC Drug Free-Donation	Payroll Withholding - Insurance	Payroll Withholding - Deferred Compensation
Cash and investments - beginning	\$ 70,614	\$ 1,129	\$ 5,404	\$ (82,889)	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	33,010	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	612,053	2,582
Total receipts	33,010	-	-	612,053	2,582
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	29,445	-	-	-	-
Other disbursements	-	-	-	607,341	2,389
Total disbursements	29,445	-	-	607,341	2,389
Excess (deficiency) of receipts over disbursements	3,565	-	-	4,712	193
Cash and investments - ending	\$ 74,179	\$ 1,129	\$ 5,404	\$ (78,177)	\$ 193

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

	Payroll Withholding - Federal	Payroll Withholding - FICA & Medicare	Payroll Withholding - Local Tax	Payroll Withholding - PERF	Payroll Withholding - Sheriff Pension
Cash and investments - beginning	\$ 14	\$ 14	\$ 2,857	\$ 181	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	181,146	331,681	42,747	225,557	15,854
Total receipts	181,146	331,681	42,747	225,557	15,854
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	181,146	331,681	38,268	225,505	15,854
Total disbursements	181,146	331,681	38,268	225,505	15,854
Excess (deficiency) of receipts over disbursements	-	-	4,479	52	-
Cash and investments - ending	\$ 14	\$ 14	\$ 7,336	\$ 233	\$ -

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

	Payroll Withholding - State	Payroll Withholding - Wage Garnishments	Settlement	Wheel Tax / Surtax Combined	Wheel Tax
Cash and investments - beginning	\$ 5,359	\$ -	\$ -	\$ 152,321	\$ 815
Receipts:					
Taxes	-	-	7,231,587	-	48,192
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	519,908	259,755	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	80,150	12,633	-	-	-
Total receipts	80,150	12,633	7,751,495	259,755	48,192
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	71,692	12,633	7,751,495	216,599	52,719
Total disbursements	71,692	12,633	7,751,495	216,599	52,719
Excess (deficiency) of receipts over disbursements	8,458	-	-	43,156	(4,527)
Cash and investments - ending	\$ 13,817	\$ -	\$ -	\$ 195,477	\$ (3,712)

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

	Sur Tax	CVET Agency	Final Excise Tax Cut Replacement Due State	Sewage Collections
Cash and investments - beginning	\$ 1,882	\$ -	\$ -	\$ -
Receipts:				
Taxes	223,318	-	263,524	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	29,235	-	-
Charges for services	-	-	-	28,819
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	<u>223,318</u>	<u>29,235</u>	<u>263,524</u>	<u>28,819</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	241,399	29,235	263,524	28,819
Total disbursements	<u>241,399</u>	<u>29,235</u>	<u>263,524</u>	<u>28,819</u>
Excess (deficiency) of receipts over disbursements	<u>(18,081)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ (16,199)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Financial Institution Tax	State Fines and Forfeitures	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education
Cash and investments - beginning	\$ -	\$ 56	\$ 19	\$ 230	\$ 62
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	117,691	-	-	-	-
Charges for services	-	-	-	1,320	596
Fines and forfeits	-	1,178	313	-	-
Other receipts	-	-	-	-	-
Total receipts	117,691	1,178	313	1,320	596
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	117,691	1,052	308	1,180	446
Total disbursements	117,691	1,052	308	1,180	446
Excess (deficiency) of receipts over disbursements	-	126	5	140	150
Cash and investments - ending	\$ -	\$ 182	\$ 24	\$ 370	\$ 212

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

	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State	Child Restraint Violation Fines	Inheritance Tax
Cash and investments - beginning	\$ 313	\$ 63	\$ 35	\$ -	\$ 150
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	895	-	-	-
Fines and forfeits	125	-	-	25	-
Other receipts	-	-	35	-	-
Total receipts	125	895	35	25	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	250	808	30	25	-
Total disbursements	250	808	30	25	-
Excess (deficiency) of receipts over disbursements	(125)	87	5	-	-
Cash and investments - ending	\$ 188	\$ 150	\$ 40	\$ -	\$ 150

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

	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	LIT Certified Shares	LIT Public Safety
Cash and investments - beginning	\$ -	\$ -	\$ 74,557	\$ -	\$ -
Receipts:					
Taxes	131	-	40,543	1,527,875	381,969
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	44,524	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	131	44,524	40,543	1,527,875	381,969
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	131	44,524	-	1,527,875	381,969
Total disbursements	131	44,524	-	1,527,875	381,969
Excess (deficiency) of receipts over disbursements	-	-	40,543	-	-
Cash and investments - ending	\$ -	\$ -	\$ 115,100	\$ -	\$ -

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

	LIT Economic Development	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	CARES Relief Fund
Cash and investments - beginning	\$ -	\$ 41,793	\$ 77,541	\$ 3,508	\$ -
Receipts:					
Taxes	381,969	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	3,137	-	3,137	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	4,718	-	228,306
Total receipts	381,969	3,137	4,718	3,137	228,306
Disbursements:					
Personal services	-	-	2,140	-	-
Supplies	-	-	-	-	1,757
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	8,986
Other disbursements	381,969	1,950	1,524	5,947	217,562
Total disbursements	381,969	1,950	3,664	5,947	228,305
Excess (deficiency) of receipts over disbursements	-	1,187	1,054	(2,810)	1
Cash and investments - ending	\$ -	\$ 42,980	\$ 78,595	\$ 698	\$ 1

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

	Brownsville Street Lights	EMA Radio Donation	Deferral Program	County User	CLECE#2
Cash and investments - beginning	\$ 1,416	\$ 626	\$ 10,522	\$ 2,097	\$ 1,437
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	430
Fines and forfeits	-	-	-	-	-
Other receipts	855	-	2,200	1,298	-
Total receipts	855	-	2,200	1,298	430
Disbursements:					
Personal services	-	-	5,377	-	-
Supplies	-	-	41	-	-
Other services and charges	-	-	5,783	1,301	-
Capital outlay	-	-	-	-	-
Other disbursements	628	-	-	-	-
Total disbursements	628	-	11,201	1,301	-
Excess (deficiency) of receipts over disbursements	227	-	(9,001)	(3)	430
Cash and investments - ending	\$ 1,643	\$ 626	\$ 1,521	\$ 2,094	\$ 1,867

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

	Jury Pay Fund	Rural Opioid Response Program	Tree Memorial Donation-Office Holder	UC Heart Health	Community Crossings Grant 2019
Cash and investments - beginning	\$ 5,274	\$ 3,000	\$ 300	\$ 598	\$ 611,520
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	695	-	-	-	-
Total receipts	695	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	148	-	-	-	590,135
Other disbursements	-	-	-	-	-
Total disbursements	148	-	-	-	590,135
Excess (deficiency) of receipts over disbursements	547	-	-	-	(590,135)
Cash and investments - ending	\$ 5,821	\$ 3,000	\$ 300	\$ 598	\$ 21,385

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

	CAGIT County Certified Shares-Error	Health Dept Donation	CDBG-COVID 19 Testing	CDBG Planning CFDA 14.288	IN Criminal Justice COVID 19 Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	68,520	560	71,750	24,000	1,975
Total receipts	68,520	560	71,750	24,000	1,975
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	8,656	-	717
Other services and charges	-	-	63,094	24,000	-
Capital outlay	-	-	-	-	10,888
Other disbursements	-	-	-	-	-
Total disbursements	-	-	71,750	24,000	11,605
Excess (deficiency) of receipts over disbursements	68,520	560	-	-	(9,630)
Cash and investments - ending	\$ 68,520	\$ 560	\$ -	\$ -	\$ (9,630)

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

	State Health COVID Grant	Adult/Ju Offender Interstate	Adult Probation User	Intrastate Transfer Fee	Treasurer-After Settlement Collections
Cash and investments - beginning	\$ -	\$ 175	\$ 150	\$ 405	\$ 272,902
Receipts:					
Taxes	-	-	-	-	346,244
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	50,000	-	-	-	-
Total receipts	50,000	-	-	-	346,244
Disbursements:					
Personal services	1,967	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	272,902
Total disbursements	1,967	-	-	-	272,902
Excess (deficiency) of receipts over disbursements	48,033	-	-	-	73,342
Cash and investments - ending	\$ 48,033	\$ 175	\$ 150	\$ 405	\$ 346,244

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

	Treasurer Cash Fund	Clerk-Support	Clerk-Trust	Sheriff Commissary	Sheriff Inmate Trust Fund
Cash and investments - beginning	\$ 300	\$ 2,508	\$ 105,317	\$ 6,482	\$ 1,517
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	104,581	311,272	-	-
Other receipts	-	-	-	28,214	31,081
Total receipts	-	104,581	311,272	28,214	31,081
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	105,626	318,824	32,729	30,533
Total disbursements	-	105,626	318,824	32,729	30,533
Excess (deficiency) of receipts over disbursements	-	(1,045)	(7,552)	(4,515)	548
Cash and investments - ending	\$ 300	\$ 1,463	\$ 97,765	\$ 1,967	\$ 2,065

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

	Recorder's Perp	Infraction Judgement	CRI Grant (Cities Readiness Initiative)	Bio-Terrorism CDC Grant	PHC Grant
Cash and investments - beginning	\$ 67,608	\$ 725	\$ (411)	\$ (3,778)	\$ 8,632
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	39,608	-	-	-	-
Fines and forfeits	-	6,758	-	-	-
Other receipts	-	-	4,319	15,940	-
Total receipts	39,608	6,758	4,319	15,940	-
Disbursements:					
Personal services	-	-	1,713	17,884	-
Supplies	-	-	2,430	2,577	-
Other services and charges	-	-	183	354	-
Capital outlay	-	-	-	-	-
Other disbursements	40,491	7,143	-	-	-
Total disbursements	40,491	7,143	4,326	20,815	-
Excess (deficiency) of receipts over disbursements	(883)	(385)	(7)	(4,875)	-
Cash and investments - ending	\$ 66,725	\$ 340	\$ (418)	\$ (8,653)	\$ 8,632

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

	ACS Mammogram	NACCHO Grant	Project Income	Cemetery Trust Clearance
Cash and investments - beginning	\$ 1,937	\$ 1	\$ 17,939	\$ 2,579
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	21,332	56
Total receipts	-	-	21,332	56
Disbursements:				
Personal services	-	-	19,706	-
Supplies	-	-	79	-
Other services and charges	-	-	-	-
Capital outlay	-	-	1,303	-
Other disbursements	-	-	-	-
Total disbursements	-	-	21,088	-
Excess (deficiency) of receipts over disbursements	-	-	244	56
Cash and investments - ending	<u>\$ 1,937</u>	<u>\$ 1</u>	<u>\$ 18,183</u>	<u>\$ 2,635</u>

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

	Sheriff K-9 Donations	Reserve Dep Donation	Sheriff Donation Fund	Shop With a Cop Donation
Cash and investments - beginning	\$ 379	\$ 2,588	\$ 1,002	\$ 5,232
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	6,375	-	5,705
Total receipts	-	6,375	-	5,705
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	736	-	3,450
Total disbursements	-	736	-	3,450
Excess (deficiency) of receipts over disbursements	-	5,639	-	2,255
Cash and investments - ending	<u>\$ 379</u>	<u>\$ 8,227</u>	<u>\$ 1,002</u>	<u>\$ 7,487</u>

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

	UC Sheriff Support Donations	Mass Transportation	IPEP Safety Grant	Totals
Cash and investments - beginning	\$ 223	\$ -	\$ 157	\$ 7,570,436
Receipts:				
Taxes	-	-	-	13,928,929
Licenses and permits	-	-	-	12,648
Intergovernmental receipts	-	455,059	-	3,320,861
Charges for services	-	-	-	662,877
Fines and forfeits	-	-	-	483,311
Other receipts	-	-	-	2,849,004
Total receipts	-	455,059	-	21,257,630
Disbursements:				
Personal services	-	-	-	3,140,146
Supplies	-	-	-	209,249
Other services and charges	-	-	-	1,754,214
Capital outlay	-	-	-	1,217,628
Other disbursements	-	455,059	-	14,419,674
Total disbursements	-	455,059	-	20,740,911
Excess (deficiency) of receipts over disbursements	-	-	-	516,719
Cash and investments - ending	\$ 223	\$ -	\$ 157	\$ 8,087,155

UNION COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2020

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Union County Building Corporation	Courthouse Renovation	\$ 175,500	1/1/2007	1/1/2028
Total of annual lease payments		<u>\$ 175,500</u>		

UNION 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	\$ 791,545
Buildings	3,347,559
Machinery, equipment, and vehicles	<u>3,362,194</u>
Total governmental activities	<u>7,501,298</u>
Total capital assets	<u>\$ 7,501,298</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/>.