

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

FINANCIAL STATEMENT AUDIT REPORT

OF

UNION COUNTY, INDIANA

January 1, 2021 to December 31, 2021



FILED
10/21/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Cheryl Begley	01-01-21 to 12-31-22
County Treasurer	Linda Rosenberger	01-01-21 to 12-31-22
Clerk of the Circuit Court	Loree Persinger	01-01-21 to 12-31-22
County Sheriff	Dale Dishmond	01-01-21 to 12-31-22
County Recorder	Lavinia Brookshire Rachel Schlichter Sue Rude	01-01-21 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 (deceased) Tim Williams	01-01-21 to 11-20-21 11-21-21 to 12-31-22
President of the County Council	Richard Blank Trisha Persinger	01-01-21 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 Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Union County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2021, and the related notes to the financial statement as listed in the Table of Contents.

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 and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of December 31, 2021, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of December 31, 2021, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Management's Responsibilities for the Financial Statement

Management is responsible for the preparation and fair presentation of the 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 Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 4, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and 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

October 4, 2022

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED SUPPLEMENTARY
INFORMATION; AND OTHER INFORMATION

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.

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
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
General	\$ 928,698	\$ 3,468,044	\$ 2,948,213	\$ 1,448,529
Accident Report	400	155	356	199
CEDIT County Share	74,633	297,048	285,529	86,152
Lit-Special Purpose	1,569,432	401,630	332,202	1,638,860
City and Town Court Costs	15,474	1,791	-	17,265
Clerk's Records Perpetuation	35,793	3,578	2,040	37,331
Community Corrections	17,779	129,374	105,232	41,921
Community Transition Program	35,255	4,625	-	39,880
Sales Disclosure - County Share	14,118	2,795	-	16,913
Cumulative Bridge	921,609	222,580	233,594	910,595
4-H Building Maintenance	4,006	14,549	18,555	-
Cumulative Capital Development	186,435	57,448	54,975	188,908
Drug Free Community	45,776	4,680	-	50,456
Emergency Planning/Right to Know	21,809	3,079	1,395	23,493
Firearms Training	7,068	3,900	4,136	6,832
Health	69,707	182,227	127,051	124,883
Identification Security Protection	1,950	1,801	325	3,426
Local Health Maintenance	78,604	34,024	21,551	91,077
Local Road and Street	305,427	128,191	29,985	403,633
LOIT Public Safety - County Share	200,600	599,210	414,820	384,990
MVH Restricted	828,046	656,527	390,269	1,094,304
Misdemeanant	21,290	4,997	-	26,287
Motor Vehicle Highway	238,652	677,114	719,621	196,145
Plat Book	17,197	7,800	1,358	23,639
Rainy Day	578,615	5,652	-	584,267
Riverboat	57,964	27,851	-	85,815
Sex and Violent Offender Administration	1,548	500	-	2,048
Sheriff's Pension Trust	16,280	3,007	-	19,287
Supplemental Public Defender Services	19,059	40,469	41,388	18,140
Surplus Tax	15,038	1,203	3,843	12,398
Surveyor's Corner Perpetuation	16,411	9,000	7,910	17,501
Comm Tax Sale Fund	4,496	-	-	4,496
Tax Sale Redemption	54	4,680	4,680	54
Tax Sale Surplus	17,945	65,250	25,893	57,302
Local Health Department Trust Account	39,363	12,411	2,667	49,107
Guardian Ad Litem	7,183	3,112	3,112	7,183
Election and Registration	45,104	20,891	8,600	57,395
Auditors Ineligible Deductions	309	-	-	309
County Elected Officials Training	4,017	1,801	343	5,475
Park and Recreation	27,735	16,039	19,922	23,852
County Offender Transportation Fund	1,813	375	-	2,188
Statewide 911	139,104	164,502	131,799	171,807
911 Wireless Fees	8,936	-	-	8,936
Cum Reassessment 2015	92,022	37,182	43,930	85,274
Adult Probation Administrative	5,339	1,020	-	6,359
Juvenile Probation Administrative	1,155	154	-	1,309
Supplemental Adult Probation Services	151,603	14,736	4,115	162,224
Pre-Trail Diversion	32,566	6,315	12,361	26,520
Drain Maintenance	74,179	31,406	21,280	84,305
Drug Prosecution Fund Grant	1,129	-	-	1,129
UC Drug Free-Donation	5,404	-	-	5,404
Payroll Withholding - Insurance	(78,177)	412,879	426,060	(91,358)
Payroll Withholding - Deferred Compensation	193	1,871	1,871	193
Payroll Withholding - Federal	14	187,256	187,256	14
Payroll Withholding - FICA & Medicare	14	343,582	343,582	14
Payroll Withholding - Local Tax	7,336	44,657	40,534	11,459
Payroll Withholding - PERF	233	227,157	227,596	(206)
Payroll Withholding - Sheriff Pension	-	15,293	15,293	-
Payroll Withholding - State	13,817	75,275	69,033	20,059
Payroll Withholding - Wage Garnishments	-	15,293	15,293	-
Settlement	-	7,859,684	7,859,684	-
LOHUT	195,477	246,905	56,066	386,316
Wheel Tax	(3,712)	46,632	42,419	501
Sur Tax	(16,199)	233,206	217,007	-
CVET Agency	-	29,916	29,916	-
State Excise Tax Allocation	-	276,394	276,394	-
Sewage Collections	-	22,217	22,217	-
Financial Institution Tax	-	145,390	145,390	-
State Fines and Forfeitures	182	1,609	1,570	221
Overweight Vehicle Fines	-	370	370	-
Special Death Benefit	24	352	351	25
Sales Disclosure - State Share	370	2,795	2,745	420
Coroners Training & Con't Education	212	485	598	99

UNION COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
Interstate Compact - State Share	188	437	625	-
Mortgage Recording Fees - State Share	150	1,073	1,143	80
Sex and Violent Offender Admin - State	40	56	90	6
Child Restraint Violation Fines	-	75	75	-
Forest Restoration Fund	-	153	153	-
Inheritance Tax	150	-	-	150
Education Plate Fees Agency	-	56	56	-
Riverboat Revenue Sharing	-	44,472	44,472	-
Innkeepers Tax Collections	115,100	54,613	67,578	102,135
Lit Certified Shares	-	1,606,523	1,606,523	-
LIT Public Safety	-	782,047	782,047	-
LIT Economic Development	-	401,631	401,631	-
County IV-D Incentive	42,980	3,484	9,656	36,808
Pros IV-D Incentive	78,595	5,247	4,989	78,853
Clerk IV-D Incentive	698	3,484	-	4,182
Brownsville Street Lights	1,643	921	556	2,008
EMA Radio Donation	626	-	-	626
Deferral Program	1,521	3,300	-	4,821
County User	2,094	1,535	1,522	2,107
CLECE#2	1,867	370	-	2,237
Jury Pay Fund	5,821	842	2,935	3,728
Rural Opioid Response Program	3,000	-	-	3,000
Tree Memorial Donation-Office Holder	300	100	400	-
UC Heart Health	598	-	-	598
Community Crossings Grant 2019	21,385	-	-	21,385
Caglit County Certified Shares-Error	68,520	-	68,520	-
Health Dept Donation	560	456	798	218
CDBG Planning CFDA 14.288	-	16,000	16,000	-
In Criminal Justice Covid 19 Grant	(9,630)	10,396	766	-
State Health Covid Grant	48,033	90,320	107,355	30,998
Adult/Ju Offender Interstate	175	-	-	175
Adult Probation User	150	-	-	150
Intrastate Transfer Fee	405	-	-	405
Treasurer-After Settlement Collections	346,244	287,500	346,244	287,500
Treasurer Cash Fund	300	-	-	300
Clerk-Support	1,463	113,062	113,116	1,409
Clerk-Trust	97,765	305,106	285,750	117,121
Sherriff Commissary	1,967	37,348	37,207	2,108
Sherriff Inmate Trust Fund	2,065	50,944	51,439	1,570
Bicentennial Donation Fund	-	22,401	17,656	4,745
CDBG Covid 19 Hot Spot	-	10,000	10,000	-
Phase 3 Covid Business Grant	-	250,000	250,000	-
American Rescue Plan	-	685,927	2,738	683,189
Park & Rec-DNR Grant	-	21,450	-	21,450
Community Crossing Grant 2020	-	919,498	919,498	-
Community Crossing grant 2021	-	994,665	303,557	691,108
Covid 19 Mass Vaccine Clinic	-	2,153	2,153	-
Covid 19 Vaccine Supplement 3	-	-	2,548	(2,548)
Epidemiology/Lab Disease	-	50,000	-	50,000
Juvenile Probation User	20,980	2,079	191	22,868
Juvenile intake center	631	-	-	631
RECORDERS PERP	66,725	29,617	9,698	86,644
INFRACTION JUDGEMENT	340	7,081	6,861	560
CRI GRANT (CITIES READYNESS INITIATIVE)	(418)	6,488	6,160	(90)
BIO-TERRORISM CDC GRANT	(8,653)	27,362	27,611	(8,902)
PHC GRANT	8,632	-	-	8,632
ACS MAMMOGRAM	1,937	-	-	1,937
NACCHO GRANT	1	-	-	1
PROJECT INCOME	18,183	15,053	19,473	13,763
CEMETARY TRUST CLEARANCE	2,635	59	-	2,694
SHERIFF K-9 DONATIONS	379	-	-	379
RESERVE DEP DONATION	8,227	1,425	2,394	7,258
SHERIFF DONATION FUND	1,002	-	-	1,002
SHOP WITH A COP DONATION	7,487	6,570	3,870	10,187
UC SHERIFF SUPPORT DONATIONS	223	-	-	223
COURT HOUSE CLOCK GRANT	-	477,949	477,949	-
IPEP SAFETY GRANT	157	-	-	157
Totals	\$ 8,087,154	\$ 24,915,269	\$ 22,018,298	\$ 10,984,125

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, local 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

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.

UNION COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 reimbursements for expenditures was not received by December 31, 2021. The Payroll Withholding - Insurance fund is negative due to transfers into the fund to be used for the payment of insurance premiums not being made in a timely manner. The Payroll Withholding - PERF fund was overdrawn due to an untimely transfer into the fund to be used for the payment towards retirement benefits.

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 2021 totaled \$176,000.

Note 9. *Subsequent Events*

On August 1, 2022, the County received \$685,079 in federal grant funds for the American Rescue Plan Act of 2021 program.

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REQUIRED SUPPLEMENTARY INFORMATION

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	General	Accident Report	CEDIT County Share	Lit-Special Purpose	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections	Community Transition Program
Cash and investments - beginning	\$ 928,698	\$ 400	\$ 74,633	\$ 1,569,432	\$ 15,474	\$ 35,793	\$ 17,779	\$ 35,255
Receipts:								
Taxes	2,794,277	-	297,048	401,630	-	-	-	-
Licenses and permits	9,093	-	-	-	-	-	-	-
Intergovernmental receipts	195,767	-	-	-	-	-	-	-
Charges for services	187,558	155	-	-	1,791	-	-	-
Fines and forfeits	21,399	-	-	-	-	3,578	-	4,625
Other receipts	259,950	-	-	-	-	-	129,374	-
Total receipts	3,468,044	155	297,048	401,630	1,791	3,578	129,374	4,625
Disbursements:								
Personal services	1,978,614	-	-	-	-	-	82,597	-
Supplies	38,443	-	-	-	-	-	5,713	-
Other services and charges	633,993	-	245,249	-	-	-	14,736	-
Capital outlay	113,474	-	-	156,202	-	2,040	-	-
Other disbursements	183,689	356	40,280	176,000	-	-	2,186	-
Total disbursements	2,948,213	356	285,529	332,202	-	2,040	105,232	-
Excess (deficiency) of receipts over disbursements	519,831	(201)	11,519	69,428	1,791	1,538	24,142	4,625
Cash and investments - ending	\$ 1,448,529	\$ 199	\$ 86,152	\$ 1,638,860	\$ 17,265	\$ 37,331	\$ 41,921	\$ 39,880

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Sales Disclosure - County Share	Cumulative Bridge	4-H Building Maintenance	Cumulative Capital Development	Drug Free Community	Emergency Planning/Right to Know	Firearms Training	Health
Cash and investments - beginning	\$ 14,118	\$ 921,609	\$ 4,006	\$ 186,435	\$ 45,776	\$ 21,809	\$ 7,068	\$ 69,707
Receipts:								
Taxes	-	105,469	13,355	52,734	-	-	-	96,908
Licenses and permits	-	-	-	-	-	-	3,900	-
Intergovernmental receipts	-	117,111	1,194	4,714	-	-	-	8,665
Charges for services	2,795	-	-	-	-	2,994	-	76,654
Fines and forfeits	-	-	-	-	4,680	-	-	-
Other receipts	-	-	-	-	-	85	-	-
Total receipts	2,795	222,580	14,549	57,448	4,680	3,079	3,900	182,227
Disbursements:								
Personal services	-	-	-	-	-	-	-	118,167
Supplies	-	-	-	-	-	-	-	1,000
Other services and charges	-	233,594	-	54,975	-	1,046	-	7,854
Capital outlay	-	-	-	-	-	349	-	-
Other disbursements	-	-	18,555	-	-	-	4,136	30
Total disbursements	-	233,594	18,555	54,975	-	1,395	4,136	127,051
Excess (deficiency) of receipts over disbursements	2,795	(11,014)	(4,006)	2,473	4,680	1,684	(236)	55,176
Cash and investments - ending	\$ 16,913	\$ 910,595	\$ -	\$ 188,908	\$ 50,456	\$ 23,493	\$ 6,832	\$ 124,883

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Identification Security Protection	Local Health Maintenance	Local Road and Street	LOIT Public Safety - County Share	MVH Restricted	Misdemeanant	Motor Vehicle Highway
Cash and investments - beginning	\$ 1,950	\$ 78,604	\$ 305,427	\$ 200,600	\$ 828,046	\$ 21,290	\$ 238,652
Receipts:							
Taxes	-	-	-	577,421	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	128,191	-	656,527	-	656,527
Charges for services	1,801	34,024	-	21,789	-	-	-
Fines and forfeits	-	-	-	-	-	4,997	-
Other receipts	-	-	-	-	-	-	20,587
Total receipts	1,801	34,024	128,191	599,210	656,527	4,997	677,114
Disbursements:							
Personal services	-	5,645	-	223,332	-	-	534,711
Supplies	-	12	12,196	8,543	5,066	-	91,260
Other services and charges	325	13,494	-	84,754	33,609	-	93,650
Capital outlay	-	-	-	34,900	351,594	-	-
Other disbursements	-	2,400	17,789	63,291	-	-	-
Total disbursements	325	21,551	29,985	414,820	390,269	-	719,621
Excess (deficiency) of receipts over disbursements	1,476	12,473	98,206	184,390	266,258	4,997	(42,507)
Cash and investments - ending	\$ 3,426	\$ 91,077	\$ 403,633	\$ 384,990	\$ 1,094,304	\$ 26,287	\$ 196,145

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Plat Book	Rainy Day	Riverboat	Sex and Violent Offender Administration	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax
Cash and investments - beginning	\$ 17,197	\$ 578,615	\$ 57,964	\$ 1,548	\$ 16,280	\$ 19,059	\$ 15,038
Receipts:							
Taxes	-	-	-	-	-	-	1,203
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	27,851	-	-	-	-
Charges for services	7,800	-	-	-	-	26,527	-
Fines and forfeits	-	-	-	500	3,007	13,942	-
Other receipts	-	5,652	-	-	-	-	-
Total receipts	7,800	5,652	27,851	500	3,007	40,469	1,203
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	858	-	-	-	-	41,388	-
Capital outlay	500	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	3,843
Total disbursements	1,358	-	-	-	-	41,388	3,843
Excess (deficiency) of receipts over disbursements	6,442	5,652	27,851	500	3,007	(919)	(2,640)
Cash and investments - ending	\$ 23,639	\$ 584,267	\$ 85,815	\$ 2,048	\$ 19,287	\$ 18,140	\$ 12,398

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Surveyor's Corner Perpetuation	Comm Tax Sale Fund	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Guardian Ad Litem	Election and Registration
Cash and investments - beginning	\$ 16,411	\$ 4,496	\$ 54	\$ 17,945	\$ 39,363	\$ 7,183	\$ 45,104
Receipts:							
Taxes	-	-	-	65,250	-	-	19,176
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	1,715
Charges for services	9,000	-	-	-	12,411	-	-
Fines and forfeits	-	-	-	-	-	3,112	-
Other receipts	-	-	4,680	-	-	-	-
Total receipts	9,000	-	4,680	65,250	12,411	3,112	20,891
Disbursements:							
Personal services	7,310	-	-	-	-	-	5,392
Supplies	-	-	-	-	521	-	-
Other services and charges	600	-	-	-	2,146	3,112	1,443
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	4,680	25,893	-	-	1,765
Total disbursements	7,910	-	4,680	25,893	2,667	3,112	8,600
Excess (deficiency) of receipts over disbursements	1,090	-	-	39,357	9,744	-	12,291
Cash and investments - ending	\$ 17,501	\$ 4,496	\$ 54	\$ 57,302	\$ 49,107	\$ 7,183	\$ 57,395

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Auditors Ineligible Deductions	County Elected Officials Training	Park and Recreation	County Offender Transportation Fund	Statewide 911	911 Wireless Fees	Cum Reassessment 2015
Cash and investments - beginning	\$ 309	\$ 4,017	\$ 27,735	\$ 1,813	\$ 139,104	\$ 8,936	\$ 92,022
Receipts:							
Taxes	-	-	14,725	-	-	-	33,902
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	250	-	-	-	580
Charges for services	-	1,801	1,064	-	130,416	-	-
Fines and forfeits	-	-	-	375	-	-	-
Other receipts	-	-	-	-	34,086	-	2,700
Total receipts	-	1,801	16,039	375	164,502	-	37,182
Disbursements:							
Personal services	-	-	1,884	-	117,391	-	3,042
Supplies	-	-	749	-	4,717	-	1,009
Other services and charges	-	343	10,303	-	9,691	-	39,879
Capital outlay	-	-	6,986	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	343	19,922	-	131,799	-	43,930
Excess (deficiency) of receipts over disbursements	-	1,458	(3,883)	375	32,703	-	(6,748)
Cash and investments - ending	\$ 309	\$ 5,475	\$ 23,852	\$ 2,188	\$ 171,807	\$ 8,936	\$ 85,274

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Adult Probation Administrative	Juvenile Probation Administrative	Supplemental Adult Probation Services	Pre-Trail Diversion	Drain Maintenance	Drug Prosecution Fund Grant	UC Drug Free-Donation
Cash and investments - beginning	\$ 5,339	\$ 1,155	\$ 151,603	\$ 32,566	\$ 74,179	\$ 1,129	\$ 5,404
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	31,406	-	-
Fines and forfeits	1,020	154	14,736	6,315	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	1,020	154	14,736	6,315	31,406	-	-
Disbursements:							
Personal services	-	-	542	5,875	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	3,573	6,486	21,280	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	4,115	12,361	21,280	-	-
Excess (deficiency) of receipts over disbursements	1,020	154	10,621	(6,046)	10,126	-	-
Cash and investments - ending	\$ 6,359	\$ 1,309	\$ 162,224	\$ 26,520	\$ 84,305	\$ 1,129	\$ 5,404

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Payroll Withholding - Insurance	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal	Payroll Withholding - FICA & Medicare	Payroll Withholding - Local Tax	Payroll Withholding - PERF	Payroll Withholding - Sheriff Pension
Cash and investments - beginning	\$ (78,177)	\$ 193	\$ 14	\$ 14	\$ 7,336	\$ 233	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	412,879	1,871	187,256	343,582	44,657	227,157	15,293
Total receipts	412,879	1,871	187,256	343,582	44,657	227,157	15,293
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	426,060	1,871	187,256	343,582	40,534	227,596	15,293
Total disbursements	426,060	1,871	187,256	343,582	40,534	227,596	15,293
Excess (deficiency) of receipts over disbursements	(13,181)	-	-	-	4,123	(439)	-
Cash and investments - ending	\$ (91,358)	\$ 193	\$ 14	\$ 14	\$ 11,459	\$ (206)	\$ -

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Payroll Withholding -	Payroll Withholding -					
	State	Wage Garnishments	Settlement	LOHUT	Wheel Tax	Sur Tax	CVET Agency
Cash and investments - beginning	\$ 13,817	\$ -	\$ -	\$ 195,477	\$ (3,712)	\$ (16,199)	\$ -
Receipts:							
Taxes	-	-	7,312,296	-	-	233,206	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	547,388	246,905	46,632	-	29,916
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	75,275	15,293	-	-	-	-	-
Total receipts	75,275	15,293	7,859,684	246,905	46,632	233,206	29,916
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	69,033	15,293	7,859,684	56,066	42,419	217,007	29,916
Total disbursements	69,033	15,293	7,859,684	56,066	42,419	217,007	29,916
Excess (deficiency) of receipts over disbursements	6,242	-	-	190,839	4,213	16,199	-
Cash and investments - ending	\$ 20,059	\$ -	\$ -	\$ 386,316	\$ 501	\$ -	\$ -

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	State Excise Tax Allocation	Sewage Collections	Financial Institution Tax	State Fines and Forfeitures	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 182	\$ -	\$ 24	\$ 370
Receipts:							
Taxes	276,394	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	145,390	-	-	-	-
Charges for services	-	22,217	-	-	-	-	2,795
Fines and forfeits	-	-	-	1,609	370	352	-
Other receipts	-	-	-	-	-	-	-
Total receipts	276,394	22,217	145,390	1,609	370	352	2,795
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	276,394	22,217	145,390	1,570	370	351	2,745
Total disbursements	276,394	22,217	145,390	1,570	370	351	2,745
Excess (deficiency) of receipts over disbursements	-	-	-	39	-	1	50
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 221	\$ -	\$ 25	\$ 420

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Coroners Training & Con't Education	Interstate Compact State Share	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State	Child Restraint Violation Fines	Forest Restoration Fund	Inheritance Tax
Cash and investments - beginning	\$ 212	\$ 188	\$ 150	\$ 40	\$ -	\$ -	\$ 150
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	485	-	1,073	-	-	-	-
Fines and forfeits	-	437	-	-	75	-	-
Other receipts	-	-	-	56	-	153	-
Total receipts	485	437	1,073	56	75	153	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	598	625	1,143	90	75	153	-
Total disbursements	598	625	1,143	90	75	153	-
Excess (deficiency) of receipts over disbursements	(113)	(188)	(70)	(34)	-	-	-
Cash and investments - ending	\$ 99	\$ -	\$ 80	\$ 6	\$ -	\$ -	\$ 150

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	Lit Certified Shares	LIT Public Safety	LIT Economic Development	County IV-D Incentive
Cash and investments - beginning	\$ -	\$ -	\$ 115,100	\$ -	\$ -	\$ -	\$ 42,980
Receipts:							
Taxes	56	-	54,613	1,606,523	782,047	401,631	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	44,472	-	-	-	-	-
Charges for services	-	-	-	-	-	-	3,484
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	56	44,472	54,613	1,606,523	782,047	401,631	3,484
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	56	44,472	67,578	1,606,523	782,047	401,631	9,656
Total disbursements	56	44,472	67,578	1,606,523	782,047	401,631	9,656
Excess (deficiency) of receipts over disbursements	-	-	(12,965)	-	-	-	(6,172)
Cash and investments - ending	\$ -	\$ -	\$ 102,135	\$ -	\$ -	\$ -	\$ 36,808

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Pros IV-D Incentive	Clerk IV-D Incentive	Brownsville Street Lights	EMA Radio Donation	Deferral Program	County User	CLECE#2
Cash and investments - beginning	\$ 78,595	\$ 698	\$ 1,643	\$ 626	\$ 1,521	\$ 2,094	\$ 1,867
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	5,247	3,484	-	-	-	-	-
Fines and forfeits	-	-	-	-	3,300	1,535	370
Other receipts	-	-	921	-	-	-	-
Total receipts	5,247	3,484	921	-	3,300	1,535	370
Disbursements:							
Personal services	3,046	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	556	-	-	1,522	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,943	-	-	-	-	-	-
Total disbursements	4,989	-	556	-	-	1,522	-
Excess (deficiency) of receipts over disbursements	258	3,484	365	-	3,300	13	370
Cash and investments - ending	\$ 78,853	\$ 4,182	\$ 2,008	\$ 626	\$ 4,821	\$ 2,107	\$ 2,237

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Jury Pay Fund	Rural Opioid Response Program	Tree Memorial Donation-Office Holder	UC Heart Health	Community Crossings Grant 2019	Cagit County Certified Shares-Error	Health Dept Donation
Cash and investments - beginning	\$ 5,821	\$ 3,000	\$ 300	\$ 598	\$ 21,385	\$ 68,520	\$ 560
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	842	-	-	-	-	-	-
Other receipts	-	-	100	-	-	-	456
Total receipts	842	-	100	-	-	-	456
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	151	-	-	-	-	-	-
Other services and charges	2,560	-	-	-	-	-	-
Capital outlay	224	-	-	-	-	-	-
Other disbursements	-	-	400	-	-	68,520	798
Total disbursements	2,935	-	400	-	-	68,520	798
Excess (deficiency) of receipts over disbursements	(2,093)	-	(300)	-	-	(68,520)	(342)
Cash and investments - ending	\$ 3,728	\$ 3,000	\$ -	\$ 598	\$ 21,385	\$ -	\$ 218

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	CDBG Planning CFDA 14,288	In Criminal Justice Covid 19 Grant	State Health Covid Grant	Adult/Ju Offender Interstate	Adult Probation User	Intrastate Transfer Fee	Treasurer-After Settlement Collections
Cash and investments - beginning	\$ -	\$ (9,630)	\$ 48,033	\$ 175	\$ 150	\$ 405	\$ 346,244
Receipts:							
Taxes	-	-	-	-	-	-	287,500
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	16,000	10,396	90,320	-	-	-	-
Total receipts	16,000	10,396	90,320	-	-	-	287,500
Disbursements:							
Personal services	-	-	77,570	-	-	-	-
Supplies	-	-	5,890	-	-	-	-
Other services and charges	16,000	-	6,200	-	-	-	-
Capital outlay	-	766	17,695	-	-	-	-
Other disbursements	-	-	-	-	-	-	346,244
Total disbursements	16,000	766	107,355	-	-	-	346,244
Excess (deficiency) of receipts over disbursements	-	9,630	(17,035)	-	-	-	(58,744)
Cash and investments - ending	\$ -	\$ -	\$ 30,998	\$ 175	\$ 150	\$ 405	\$ 287,500

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Treasurer Cash Fund	Clerk-Support	Clerk-Trust	Sherriff Commissary	Sherriff Inmate Trust Fund	Bicentennial Donation Fund	CDBG Covid 19 Hot Spot
Cash and investments - beginning	\$ 300	\$ 1,463	\$ 97,765	\$ 1,967	\$ 2,065	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	10,000
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	113,062	305,106	-	-	-	-
Other receipts	-	-	-	37,348	50,944	22,401	-
Total receipts	-	113,062	305,106	37,348	50,944	22,401	10,000
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	10,000
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	113,116	285,750	37,207	51,439	17,656	-
Total disbursements	-	113,116	285,750	37,207	51,439	17,656	10,000
Excess (deficiency) of receipts over disbursements	-	(54)	19,356	141	(495)	4,745	-
Cash and investments - ending	\$ 300	\$ 1,409	\$ 117,121	\$ 2,108	\$ 1,570	\$ 4,745	\$ -

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Phase 3 Covid Business Grant	American Rescue Plan	Park & Rec-DNR Grant	Community Crossing Grant 2020	Community Crossing grant 2021	Covid 19 Mass Vaccine Clinic	Covid 19 Vaccine Supplement 3
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	250,000	685,079	21,450	919,498	994,665	2,153	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	848	-	-	-	-	-
Total receipts	250,000	685,927	21,450	919,498	994,665	2,153	-
Disbursements:							
Personal services	-	-	-	-	-	559	2,548
Supplies	-	-	-	-	-	1,594	-
Other services and charges	-	2,738	-	-	-	-	-
Capital outlay	-	-	-	919,498	303,557	-	-
Other disbursements	250,000	-	-	-	-	-	-
Total disbursements	250,000	2,738	-	919,498	303,557	2,153	2,548
Excess (deficiency) of receipts over disbursements	-	683,189	21,450	-	691,108	-	(2,548)
Cash and investments - ending	\$ -	\$ 683,189	\$ 21,450	\$ -	\$ 691,108	\$ -	\$ (2,548)

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Epidemiology/Lab Disease	Juvenile Probation User	Juvenile intake center	RECORDERS PERP	INFRACTION JUDGEMENT	CRI GRANT (CITIES READINESS INITIATIVE)	BIO-TERRORISM CDC GRANT
Cash and investments - beginning	\$ -	\$ 20,980	\$ 631	\$ 66,725	\$ 340	\$ (418)	\$ (8,653)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	50,000	-	-	-	-	-	-
Charges for services	-	-	-	29,617	-	-	-
Fines and forfeits	-	2,079	-	-	7,081	-	-
Other receipts	-	-	-	-	-	6,488	27,362
Total receipts	50,000	2,079	-	29,617	7,081	6,488	27,362
Disbursements:							
Personal services	-	-	-	-	-	-	18,412
Supplies	-	-	-	-	-	6,070	9,001
Other services and charges	-	191	-	-	-	90	198
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	9,698	6,861	-	-
Total disbursements	-	191	-	9,698	6,861	6,160	27,611
Excess (deficiency) of receipts over disbursements	50,000	1,888	-	19,919	220	328	(249)
Cash and investments - ending	\$ 50,000	\$ 22,868	\$ 631	\$ 86,644	\$ 560	\$ (90)	\$ (8,902)

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	PHC GRANT	ACS MAMMOGRAM	NACCHO GRANT	PROJECT INCOME	CEMETARY TRUST CLEARANCE	SHERIFF K-9 DONATIONS	RESERVE DEP DONATION
Cash and investments - beginning	\$ 8,632	\$ 1,937	\$ 1	\$ 18,183	\$ 2,635	\$ 379	\$ 8,227
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	15,053	59	-	1,425
Total receipts	-	-	-	15,053	59	-	1,425
Disbursements:							
Personal services	-	-	-	17,624	-	-	-
Supplies	-	-	-	43	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	1,806	-	-	-
Other disbursements	-	-	-	-	-	-	2,394
Total disbursements	-	-	-	19,473	-	-	2,394
Excess (deficiency) of receipts over disbursements	-	-	-	(4,420)	59	-	(969)
Cash and investments - ending	\$ 8,632	\$ 1,937	\$ 1	\$ 13,763	\$ 2,694	\$ 379	\$ 7,258

UNION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	SHERIFF DONATION FUND	SHOP WITH A COP DONATION	UC SHERIFF SUPPORT DONATIONS	COURT HOUSE CLOCK GRANT	IPEP SAFETY GRANT	Totals
Cash and investments - beginning	\$ 1,002	\$ 7,487	\$ 223	\$ -	\$ 157	\$ 8,087,154
Receipts:						
Taxes	-	-	-	-	-	15,427,364
Licenses and permits	-	-	-	-	-	12,993
Intergovernmental receipts	-	-	-	477,949	-	6,270,589
Charges for services	-	-	-	-	-	618,388
Fines and forfeits	-	-	-	-	-	518,658
Other receipts	-	6,570	-	-	-	2,067,277
Total receipts	-	6,570	-	477,949	-	24,915,269
Disbursements:						
Personal services	-	-	-	-	-	3,204,261
Supplies	-	-	-	-	-	191,978
Other services and charges	-	-	-	-	-	1,598,436
Capital outlay	-	-	-	-	-	1,909,591
Other disbursements	-	3,870	-	477,949	-	15,114,032
Total disbursements	-	3,870	-	477,949	-	22,018,298
Excess (deficiency) of receipts over disbursements	-	2,700	-	-	-	2,896,971
Cash and investments - ending	\$ 1,002	\$ 10,187	\$ 223	\$ -	\$ 157	\$ 10,984,125

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OTHER INFORMATION

UNION COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2021

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 45,145</u>	<u>\$ -</u>

UNION COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2021

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>176,000</u>		

UNION COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2021

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 791,545
Buildings	3,347,559
Machinery, equipment, and vehicles	<u>3,411,459</u>
Total governmental activities	<u>7,550,563</u>
Total capital assets	<u>\$ 7,550,563</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/>.