

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

FINANCIAL STATEMENT AUDIT REPORT

OF

RANDOLPH COUNTY, INDIANA

January 1, 2022 to December 31, 2022



FILED

06/14/2023

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	8-9
Notes to Financial Statement	10-15
Required Supplementary Information:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	18-37
Other Information:	
Schedule of Leases and Debt	40
Schedule of Capital Assets.....	41
Other Reports.....	42

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Laura Martin	01-01-22 to 12-31-23
County Treasurer	Brenda Tharp	01-01-22 to 12-31-23
Clerk of the Circuit Court	Melinda Peed	01-01-22 to 12-31-23
County Sheriff	Art Moystner	01-01-22 to 12-31-23
County Recorder	Jane Grove	01-01-22 to 12-31-23
President of the Board of County Commissioners	Michael Wickersham	01-01-22 to 12-31-23
President of the County Council	Gary Friend David Lenkensdofer	01-01-22 to 12-31-22 01-01-23 to 12-31-23



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF RANDOLPH COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Randolph County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2022, 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 and for the year ended December 31, 2022, 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 and for the year ended December 31, 2022, 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)

Responsibilities of Management 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 and related disclosures 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 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 May 23, 2023, 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

May 23, 2023

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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.

RANDOLPH COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments		Cash and Investments	
	01-01-22	Receipts	Disbursements	12-31-22
After Settlement	\$ 1,022,637	\$ 872,510	\$ 1,022,137	\$ 873,010
Sheriff Inmate Trust	11,083	89,323	91,483	8,923
Sheriff Commissary Fund	104,226	161,994	180,722	85,498
Clerk's Fund	1,552,756	816,550	807,133	1,562,173
General	5,147,358	12,241,602	10,396,176	6,992,784
Accident Report	3,670	3,661	3,241	4,090
LIT - ECONOMIC DEVELOPMENT	1,311,906	744,443	895,570	1,160,779
City / Town Court Costs	56,799	2,585	-	59,384
Clerk Records Perpetuation	29,470	10,154	4,476	35,148
Community Corrections Project	105	144,392	42,387	102,110
Community Transition Program	-	10,300	-	10,300
Prisoner Reimbursement	24,414	1,250	-	25,664
County Sales Disclosure	25,522	7,830	7,712	25,640
Cumulative Bridge	1,841,534	470,794	736,889	1,575,439
Cumulative Capital Development	423,264	356,770	360,315	419,719
County Drug Free Community	11,497	7,325	11,497	7,325
Electronic Map Generation	3,018	525	-	3,543
Local Emergency Planning	9,734	4,090	587	13,237
Handgun Permit	15,542	26,160	10,076	31,626
General Drain Improvement	502,947	190,732	205,276	488,403
Health Department	208,339	368,400	203,331	373,408
County Identity Security	31,307	5,842	-	37,149
Levy Excess	343	-	-	343
Health Maintenance	37,539	33,139	32,802	37,876
Local Road and Street	601,297	431,135	242,412	790,020
Public Safety/County Unit	102,026	755,248	820,051	37,223
County Misdemeanant	93,404	18,783	75,134	37,053
MVH Restricted	1,971,770	2,166,241	1,330,901	2,807,110
MVH	1,653,515	2,170,284	1,548,842	2,274,957
Auditors Platbook	43,515	19,841	18,827	44,529
Convention Visitor & Tourism	91,919	61,262	50,393	102,788
Rainy Day	986,182	297,605	145,989	1,137,798
Recorders Records Perpetuation	253,489	109,131	34,967	327,653
Public Defender Reimburse	93,569	42,494	59,878	76,185
Surplus Tax	55,715	44,355	48,979	51,091
Surveyor's Corner Perpetuation	83,487	29,210	-	112,697
Tax Sale Redemption	1	42,331	42,331	1
Tax Sale Surplus	219,119	621,553	184,259	656,413
Health Department Trust	55,629	17,511	795	72,345
VIN Inspections	6,195	915	-	7,110
Children's Advocate Program	24,159	67,982	59,472	32,669
Elected Official Training	10,522	5,842	2,527	13,837
Statewide 911 Fund	219,143	388,603	453,410	154,336
Probation Administrative Fee	35,533	6,343	-	41,876
Supplemental Adult Probation	78,108	30,061	38,260	69,909
Supplemental Juvenile Probation	6,654	1,873	-	8,527
County User Fee	63,051	32,172	44,193	51,030
Ditch Maintenance	1,677,174	724,994	712,539	1,689,629
Criminal Justice Program Income	14,184	512	-	14,696
Donations	1,993	5,000	4,500	2,493
Cardinal Acquisition Fund	2,033,068	956,389	8,751	2,980,706
Health Insurance	37,141	3,511,830	3,193,519	355,452
Payroll	-	6,176,573	6,111,444	65,129
Sheriff Retirement Withholding	7,497	30,835	29,832	8,500
Settlement Fund	-	30,545,930	30,545,930	-
Wheel Tax	6,739	918,276	920,465	4,550
Commercial Vehicle Excise Tax	-	174,355	174,355	-
Financial Institution Tax	-	169,776	169,776	-
Fines & Forfeitures	349	2,793	2,735	407
Infraction Judgements	2,112	8,539	10,596	55
Overweight Vehicle Fines	55	41	96	-
Special Death Benefit	245	1,265	1,430	80

RANDOLPH COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-22			12-31-22
State Sales Disclosure	1,430	7,840	8,640	630
Coroner Continuing Education	313	2,664	2,741	236
Interstate Compact Fee	-	188	188	-
Mortgage Fee	490	2,310	2,473	327
State S.V.O. Administrator	10	211	212	9
Education Plate Fee	-	300	300	-
Riverboat Revenue Sharing	-	137,966	137,683	283
93.563 Title IV-D Incentive	28,809	11,483	5,742	34,550
Prosecutors Incentive	10,027	23,020	1,704	31,343
Clerks Incentive	22,157	11,959	7,358	26,758
ISETS	5,348	278,279	279,256	4,371
Prosecuting Attorney Fund	231	-	231	-
LIT Special Purpose	1,624,120	1,303,645	1,295,027	1,632,738
Property Reassessment 2018	111,380	235,648	206,833	140,195
County 2016 LOIT Special Dist	605,566	-	61,700	543,866
Opioid Restricted Funds	-	73,230	-	73,230
Opioid Unrestricted Funds	-	31,384	-	31,384
Sheriff Continuing Education	10,573	490	-	11,063
Communication Bond Debt Servic	7,428	92,771	86,400	13,799
Courthouse Bond	17,719	133,650	147,000	4,369
Highway Garage Bond	108,000	-	-	108,000
Communications Project Expense	748,685	-	748,685	-
Landfill Host Fee	1,001,443	357,102	280,900	1,077,645
RAND CO Fly-In Breakfast	8,434	2,410	1,892	8,952
Community Corrections PI	96,810	-	96,810	-
County S.V.O. Administrator	1,439	1,854	2,899	394
Sheriff Dept Training	8,215	1,140	-	9,355
County Wheel Tax	829,829	753,915	772,396	811,348
Dog Control Fund	360	-	-	360
NextEra Windfarm Economic Dev	105,000	-	105,000	-
Windfarm Economic Development	1,329,208	1,053,740	1,894,358	488,590
Headwaters II Inspection	54,950	-	7,746	47,204
Headwaters II Economic Dev	-	641,025	395,000	246,025
Riverstart Solar Park-Econ Dev	-	650,000	-	650,000
Riverstart Solar Park-Road Use	-	80,000	80,000	-
Operation Pullover	8,000	749	1,339	7,410
LIT Property Tax Relief	54,151	2,607,289	2,426,984	234,456
Per Prop Audit Tax Collec.2010	50	-	-	50
LIT Certified Shares	-	8,857,275	8,857,275	-
LIT Public Safety	-	1,303,645	1,303,645	-
LIT Economic Development	-	1,303,645	1,303,645	-
Hangar Taxilane	-	67,027	67,027	-
NextEra Drain/Roads Expense	23,560	-	-	23,560
EDP Renewables - Expense Pay	36,535	-	-	36,535
Preparedness/Ebola	3,308	-	-	3,308
Sheriff Department NonReverting	20,748	6,000	11,541	15,207
E-911 Non-Reverting Donation	501	-	-	501
Sheriff Video Recording Fee	-	55	-	55
CARES Act-Coronavirus-Health	53,765	198,000	233,731	18,034
COVID-19 Testing Device ABBOTT	372	-	-	372
COVID Phase III Econ Dev	-	69,050	69,050	-
COVID-19 Vaccination Grant	46,266	29,229	75,495	-
Health Coop Agreement	-	165,051	63,166	101,885
OCRA Water Construction Grant	-	595,000	595,000	-
ARP Randolph County	2,080,032	2,395,444	681,375	3,794,101
Community Corrections Grant	12	218,688	208,104	10,596
Comm Correction Grant-Odd Year	-	105	-	105
Totals	<u>\$ 31,968,843</u>	<u>\$ 90,862,730</u>	<u>\$ 84,625,949</u>	<u>\$ 38,205,624</u>

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

RANDOLPH COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

Taxes. Amounts received from one or more of the following: property tax, 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.

RANDOLPH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

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

E. Disbursements

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

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

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

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

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

RANDOLPH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Utility operating expenses. Amounts disbursed for operating the utilities.

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

RANDOLPH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

RANDOLPH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

RANDOLPH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

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

Note 7. Holding Corporation

The County has entered into a capital lease with the Randolph County Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2022 totaled \$770,000.

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REQUIRED SUPPLEMENTARY INFORMATION

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	After Settlement	Sheriff Inmate Trust	Sheriff Commissary Fund	Clerk's Fund	General	Accident Report
Cash and investments - beginning	\$ 1,022,637	\$ 11,083	\$ 104,226	\$ 1,552,756	\$ 5,147,358	\$ 3,670
Receipts:						
Taxes	872,510	-	-	-	9,603,703	-
Licenses and permits	-	-	-	-	333,382	-
Intergovernmental receipts	-	-	-	-	539,703	-
Charges for services	-	-	-	-	1,250,827	1,445
Fines and forfeits	-	-	-	-	47,221	-
Other receipts	-	89,323	161,994	816,550	466,766	2,216
Total receipts	<u>872,510</u>	<u>89,323</u>	<u>161,994</u>	<u>816,550</u>	<u>12,241,602</u>	<u>3,661</u>
Disbursements:						
Personal services	-	-	-	-	5,861,542	-
Supplies	-	-	-	-	267,361	3,241
Other services and charges	-	-	-	-	2,068,448	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	99,124	-
Other disbursements	1,022,137	91,483	180,722	807,133	2,099,701	-
Total disbursements	<u>1,022,137</u>	<u>91,483</u>	<u>180,722</u>	<u>807,133</u>	<u>10,396,176</u>	<u>3,241</u>
Excess (deficiency) of receipts over disbursements	<u>(149,627)</u>	<u>(2,160)</u>	<u>(18,728)</u>	<u>9,417</u>	<u>1,845,426</u>	<u>420</u>
Cash and investments - ending	<u>\$ 873,010</u>	<u>\$ 8,923</u>	<u>\$ 85,498</u>	<u>\$ 1,562,173</u>	<u>\$ 6,992,784</u>	<u>\$ 4,090</u>

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	LIT - ECONOMIC DEVELOPMENT	City / Town Court Costs	Clerk Records Perpetuation	Community Corrections Project	Community Transition Program	Prisoner Reimbursement
Cash and investments - beginning	\$ 1,311,906	\$ 56,799	\$ 29,470	\$ 105	\$ -	\$ 24,414
Receipts:						
Taxes	715,444	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	42	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	2,585	10,112	47,582	-	-
Other receipts	28,999	-	-	96,810	10,300	1,250
Total receipts	744,443	2,585	10,154	144,392	10,300	1,250
Disbursements:						
Personal services	-	-	-	11,163	-	-
Supplies	-	-	476	-	-	-
Other services and charges	70,174	-	4,000	20,147	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	370,375	-	-	2,044	-	-
Other disbursements	455,021	-	-	9,033	-	-
Total disbursements	895,570	-	4,476	42,387	-	-
Excess (deficiency) of receipts over disbursements	(151,127)	2,585	5,678	102,005	10,300	1,250
Cash and investments - ending	\$ 1,160,779	\$ 59,384	\$ 35,148	\$ 102,110	\$ 10,300	\$ 25,664

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	County Sales Disclosure	Cumulative Bridge	Cumulative Capital Development	County Drug Free Community	Electronic Map Generation	Local Emergency Planning
Cash and investments - beginning	\$ 25,522	\$ 1,841,534	\$ 423,264	\$ 11,497	\$ 3,018	\$ 9,734
Receipts:						
Taxes	-	359,853	325,967	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	27,243	24,674	-	-	-
Charges for services	7,830	83,698	-	-	-	-
Fines and forfeits	-	-	-	7,325	-	-
Other receipts	-	-	6,129	-	525	4,090
Total receipts	7,830	470,794	356,770	7,325	525	4,090
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	7,712	736,889	237,397	11,497	-	587
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	122,918	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	7,712	736,889	360,315	11,497	-	587
Excess (deficiency) of receipts over disbursements	118	(266,095)	(3,545)	(4,172)	525	3,503
Cash and investments - ending	\$ 25,640	\$ 1,575,439	\$ 419,719	\$ 7,325	\$ 3,543	\$ 13,237

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Handgun Permit	General Drain Improvement	Health Department	County Identity Security	Levy Excess	Health Maintenance
Cash and investments - beginning	\$ 15,542	\$ 502,947	\$ 208,339	\$ 31,307	\$ 343	\$ 37,539
Receipts:						
Taxes	-	-	203,562	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	15,411	-	-	-
Charges for services	-	-	45,979	5,842	-	33,139
Fines and forfeits	-	-	-	-	-	-
Other receipts	26,160	190,732	103,448	-	-	-
Total receipts	26,160	190,732	368,400	5,842	-	33,139
Disbursements:						
Personal services	-	-	160,570	-	-	24,857
Supplies	-	-	-	-	-	5,919
Other services and charges	10,076	426	5,941	-	-	2,026
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	204,850	36,820	-	-	-
Total disbursements	10,076	205,276	203,331	-	-	32,802
Excess (deficiency) of receipts over disbursements	16,084	(14,544)	165,069	5,842	-	337
Cash and investments - ending	\$ 31,626	\$ 488,403	\$ 373,408	\$ 37,149	\$ 343	\$ 37,876

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Local Road and Street	Public Safety/County Unit	County Misdemeanant	MVH Restricted	MVH	Auditors Platbook
Cash and investments - beginning	\$ 601,297	\$ 102,026	\$ 93,404	\$ 1,971,770	\$ 1,653,515	\$ 43,515
Receipts:						
Taxes	-	704,434	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	431,135	-	-	1,818,214	2,170,284	-
Charges for services	-	-	-	40,000	-	19,841
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	50,814	18,783	308,027	-	-
Total receipts	<u>431,135</u>	<u>755,248</u>	<u>18,783</u>	<u>2,166,241</u>	<u>2,170,284</u>	<u>19,841</u>
Disbursements:						
Personal services	-	298,920	102	262,556	-	8,319
Supplies	-	182,635	45,137	19,172	-	1,758
Other services and charges	17,290	169,203	29,895	453,325	1,548,842	8,750
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	225,122	-	-	164,782	-	-
Other disbursements	-	169,293	-	431,066	-	-
Total disbursements	<u>242,412</u>	<u>820,051</u>	<u>75,134</u>	<u>1,330,901</u>	<u>1,548,842</u>	<u>18,827</u>
Excess (deficiency) of receipts over disbursements	<u>188,723</u>	<u>(64,803)</u>	<u>(56,351)</u>	<u>835,340</u>	<u>621,442</u>	<u>1,014</u>
Cash and investments - ending	<u>\$ 790,020</u>	<u>\$ 37,223</u>	<u>\$ 37,053</u>	<u>\$ 2,807,110</u>	<u>\$ 2,274,957</u>	<u>\$ 44,529</u>

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Convention Visitor & Tourism	Rainy Day	Recorders Records Perpetuation	Public Defender Reimburse	Surplus Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 91,919	\$ 986,182	\$ 253,489	\$ 93,569	\$ 55,715	\$ 83,487
Receipts:						
Taxes	61,250	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	109,131	-	-	29,210
Fines and forfeits	-	-	-	42,494	-	-
Other receipts	12	297,605	-	-	44,355	-
Total receipts	61,262	297,605	109,131	42,494	44,355	29,210
Disbursements:						
Personal services	-	-	-	59,863	-	-
Supplies	201	3,189	34,967	-	-	-
Other services and charges	50,192	22,800	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	120,000	-	15	48,979	-
Total disbursements	50,393	145,989	34,967	59,878	48,979	-
Excess (deficiency) of receipts over disbursements	10,869	151,616	74,164	(17,384)	(4,624)	29,210
Cash and investments - ending	\$ 102,788	\$ 1,137,798	\$ 327,653	\$ 76,185	\$ 51,091	\$ 112,697

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Tax Sale Redemption	Tax Sale Surplus	Health Department Trust	VIN Inspections	Children's Advocate Program	Elected Official Training
Cash and investments - beginning	\$ 1	\$ 219,119	\$ 55,629	\$ 6,195	\$ 24,159	\$ 10,522
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	17,511	915	-	5,842
Fines and forfeits	-	-	-	-	-	-
Other receipts	42,331	621,553	-	-	67,982	-
Total receipts	42,331	621,553	17,511	915	67,982	5,842
Disbursements:						
Personal services	-	-	795	-	36,000	-
Supplies	-	-	-	-	-	-
Other services and charges	-	8,521	-	-	20,903	2,527
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	2,569	-
Other disbursements	42,331	175,738	-	-	-	-
Total disbursements	42,331	184,259	795	-	59,472	2,527
Excess (deficiency) of receipts over disbursements	-	437,294	16,716	915	8,510	3,315
Cash and investments - ending	\$ 1	\$ 656,413	\$ 72,345	\$ 7,110	\$ 32,669	\$ 13,837

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Statewide 911 Fund	Probation Administrative Fee	Supplemental Adult Probation	Supplemental Juvenile Probation	County User Fee	Ditch Maintenance
Cash and investments - beginning	\$ 219,143	\$ 35,533	\$ 78,108	\$ 6,654	\$ 63,051	\$ 1,677,174
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	19,935	-
Charges for services	388,096	-	-	-	-	-
Fines and forfeits	-	6,343	28,704	1,873	11,813	-
Other receipts	507	-	1,357	-	424	724,994
Total receipts	388,603	6,343	30,061	1,873	32,172	724,994
Disbursements:						
Personal services	262,624	-	34,088	-	25,871	-
Supplies	2,565	-	1,267	-	4,211	-
Other services and charges	101,968	-	2,405	-	10,250	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	15,033	-	-	-	3,861	-
Other disbursements	71,220	-	500	-	-	712,539
Total disbursements	453,410	-	38,260	-	44,193	712,539
Excess (deficiency) of receipts over disbursements	(64,807)	6,343	(8,199)	1,873	(12,021)	12,455
Cash and investments - ending	\$ 154,336	\$ 41,876	\$ 69,909	\$ 8,527	\$ 51,030	\$ 1,689,629

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Criminal Justice Program Income	Donations	Cardinal Acquisition Fund	Health Insurance	Payroll	Sheriff Retirement Withholding
Cash and investments - beginning	\$ 14,184	\$ 1,993	\$ 2,033,068	\$ 37,141	\$ -	\$ 7,497
Receipts:						
Taxes	-	-	956,389	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	512	-	-	-	-	-
Other receipts	-	5,000	-	3,511,830	6,176,573	30,835
Total receipts	512	5,000	956,389	3,511,830	6,176,573	30,835
Disbursements:						
Personal services	-	-	-	-	4,167,246	29,832
Supplies	-	-	-	-	-	-
Other services and charges	-	-	8,751	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	4,500	-	-	-	-
Other disbursements	-	-	-	3,193,519	1,944,198	-
Total disbursements	-	4,500	8,751	3,193,519	6,111,444	29,832
Excess (deficiency) of receipts over disbursements	512	500	947,638	318,311	65,129	1,003
Cash and investments - ending	\$ 14,696	\$ 2,493	\$ 2,980,706	\$ 355,452	\$ 65,129	\$ 8,500

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Settlement Fund	Wheel Tax	Commercial Vehicle Excise Tax	Financial InstitutionTax	Fines & Forfeitures	Infraction Judgements
Cash and investments - beginning	\$ -	\$ 6,739	\$ -	\$ -	\$ 349	\$ 2,112
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	2,793	8,539
Other receipts	30,545,930	918,276	174,355	169,776	-	-
Total receipts	30,545,930	918,276	174,355	169,776	2,793	8,539
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	30,545,930	920,465	174,355	169,776	2,735	10,596
Total disbursements	30,545,930	920,465	174,355	169,776	2,735	10,596
Excess (deficiency) of receipts over disbursements	-	(2,189)	-	-	58	(2,057)
Cash and investments - ending	\$ -	\$ 4,550	\$ -	\$ -	\$ 407	\$ 55

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Overweight Vehicle Fines	Special Death Benefit	State Sales Disclosure	Coroner Continuing Education	Interstate Compact Fee	Mortgage Fee
Cash and investments - beginning	\$ 55	\$ 245	\$ 1,430	\$ 313	\$ -	\$ 490
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	1,140	7,840	2,664	-	2,310
Fines and forfeits	41	110	-	-	188	-
Other receipts	-	15	-	-	-	-
Total receipts	41	1,265	7,840	2,664	188	2,310
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	96	1,430	8,640	2,741	188	2,473
Total disbursements	96	1,430	8,640	2,741	188	2,473
Excess (deficiency) of receipts over disbursements	(55)	(165)	(800)	(77)	-	(163)
Cash and investments - ending	\$ -	\$ 80	\$ 630	\$ 236	\$ -	\$ 327

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	State S.V.O. Administrator	Education Plate Fee	Riverboat Revenue Sharing	93.563 Title IV-D Incentive	Prosecutors Incentive	Clerks Incentive
Cash and investments - beginning	\$ 10	\$ -	\$ -	\$ 28,809	\$ 10,027	\$ 22,157
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	137,966	11,483	17,278	11,483
Charges for services	211	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	300	-	-	5,742	476
Total receipts	211	300	137,966	11,483	23,020	11,959
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	300	-	-	1,704	7,358
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	212	-	137,683	5,742	-	-
Total disbursements	212	300	137,683	5,742	1,704	7,358
Excess (deficiency) of receipts over disbursements	(1)	-	283	5,741	21,316	4,601
Cash and investments - ending	\$ 9	\$ -	\$ 283	\$ 34,550	\$ 31,343	\$ 26,758

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	ISETS	Prosecuting Attorney Fund	LIT Special Purpose	Property Reassessment 2018	County 2016 LOIT Special Dist	Opioid Restricted Funds
Cash and investments - beginning	\$ 5,348	\$ 231	\$ 1,624,120	\$ 111,380	\$ 605,566	\$ -
Receipts:						
Taxes	-	-	1,303,645	200,470	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	15,178	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	278,279	-	-	20,000	-	73,230
Total receipts	278,279	-	1,303,645	235,648	-	73,230
Disbursements:						
Personal services	-	-	-	807	-	-
Supplies	-	-	-	4,151	-	-
Other services and charges	-	-	422,750	181,875	61,700	-
Debt service - principal and interest	-	-	201,000	-	-	-
Capital outlay	-	-	671,277	-	-	-
Other disbursements	279,256	231	-	20,000	-	-
Total disbursements	279,256	231	1,295,027	206,833	61,700	-
Excess (deficiency) of receipts over disbursements	(977)	(231)	8,618	28,815	(61,700)	73,230
Cash and investments - ending	\$ 4,371	\$ -	\$ 1,632,738	\$ 140,195	\$ 543,866	\$ 73,230

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Opioid Unrestricted Funds	Sheriff Continuing Education	Communication Bond Debt Servic	Courthouse Bond	Highway Garage Bond	Communications Project Expense
Cash and investments - beginning	\$ -	\$ 10,573	\$ 7,428	\$ 17,719	\$ 108,000	\$ 748,685
Receipts:						
Taxes	-	-	86,778	125,010	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	5,993	8,640	-	-
Charges for services	-	490	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	31,384	-	-	-	-	-
Total receipts	31,384	490	92,771	133,650	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	86,400	147,000	-	748,685
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	86,400	147,000	-	748,685
Excess (deficiency) of receipts over disbursements	31,384	490	6,371	(13,350)	-	(748,685)
Cash and investments - ending	\$ 31,384	\$ 11,063	\$ 13,799	\$ 4,369	\$ 108,000	\$ -

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Landfill Host Fee	RAND CO Fly-In Breakfast	Community Corrections PI	County S.V.O. Administrator	Sheriff Dept Training	County Wheel Tax
Cash and investments - beginning	\$ 1,001,443	\$ 8,434	\$ 96,810	\$ 1,439	\$ 8,215	\$ 829,829
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	1,854	1,140	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	357,102	2,410	-	-	-	753,915
Total receipts	357,102	2,410	-	1,854	1,140	753,915
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	280,900	1,892	-	2,899	-	772,396
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	96,810	-	-	-
Total disbursements	280,900	1,892	96,810	2,899	-	772,396
Excess (deficiency) of receipts over disbursements	76,202	518	(96,810)	(1,045)	1,140	(18,481)
Cash and investments - ending	\$ 1,077,645	\$ 8,952	\$ -	\$ 394	\$ 9,355	\$ 811,348

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Dog Control Fund	NextEra Windfarm Economic Dev	Windfarm Economic Development	Headwaters II Inspection	Headwaters II Economic Dev	Riverstart Solar Park-Econ Dev
Cash and investments - beginning	\$ 360	\$ 105,000	\$ 1,329,208	\$ 54,950	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	1,053,740	-	641,025	650,000
Total receipts	-	-	1,053,740	-	641,025	650,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	172,517	7,746	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	183,949	-	150,000	-
Other disbursements	-	105,000	1,537,892	-	245,000	-
Total disbursements	-	105,000	1,894,358	7,746	395,000	-
Excess (deficiency) of receipts over disbursements	-	(105,000)	(840,618)	(7,746)	246,025	650,000
Cash and investments - ending	\$ 360	\$ -	\$ 488,590	\$ 47,204	\$ 246,025	\$ 650,000

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Riverstart Solar Park-Road Use	Operation Pullover	LIT Property Tax Relief	Per Prop Audit Tax Collec.2010	LIT Certified Shares	LIT Public Safety
Cash and investments - beginning	\$ -	\$ 8,000	\$ 54,151	\$ 50	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	80,000	749	2,607,289	-	8,857,275	1,303,645
Total receipts	80,000	749	2,607,289	-	8,857,275	1,303,645
Disbursements:						
Personal services	-	1,339	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	80,000	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	2,426,984	-	8,857,275	1,303,645
Total disbursements	80,000	1,339	2,426,984	-	8,857,275	1,303,645
Excess (deficiency) of receipts over disbursements	-	(590)	180,305	-	-	-
Cash and investments - ending	\$ -	\$ 7,410	\$ 234,456	\$ 50	\$ -	\$ -

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	LIT Economic Development	Hangar Taxilane	NextEra Drain/Roads Expense	EDP Renewables - Expense Pay	Preparedness/Ebola	Sheriff Department NonReverting
Cash and investments - beginning	\$ -	\$ -	\$ 23,560	\$ 36,535	\$ 3,308	\$ 20,748
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	67,027	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,303,645	-	-	-	-	6,000
Total receipts	<u>1,303,645</u>	<u>67,027</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,000</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	67,027	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	11,541
Other disbursements	1,303,645	-	-	-	-	-
Total disbursements	<u>1,303,645</u>	<u>67,027</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,541</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,541)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,560</u>	<u>\$ 36,535</u>	<u>\$ 3,308</u>	<u>\$ 15,207</u>

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	E-911 Non-Reverting Donation	Sheriff Video Recording Fee	CARES Act-Coronavirus-Health	COVID-19 Testing Device ABBOTT	COVID Phase III Econ Dev	COVID-19 Vaccination Grant
Cash and investments - beginning	\$ 501	\$ -	\$ 53,765	\$ 372	\$ -	\$ 46,266
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	148,000	-	69,050	29,229
Charges for services	-	55	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	50,000	-	-	-
Total receipts	-	55	198,000	-	69,050	29,229
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	587	-	-	448
Other services and charges	-	-	83,144	-	69,050	22,983
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	150,000	-	-	52,064
Total disbursements	-	-	233,731	-	69,050	75,495
Excess (deficiency) of receipts over disbursements	-	55	(35,731)	-	-	(46,266)
Cash and investments - ending	\$ 501	\$ 55	\$ 18,034	\$ 372	\$ -	\$ -

RANDOLPH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Health Coop Agreement	OCRA Water Construction Grant	ARP Randolph County	Community Corrections Grant	Comm Correction Grant-Odd Year	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 2,080,032	\$ 12	\$ -	\$ 31,968,843
Receipts:						
Taxes	-	-	-	-	-	15,519,015
Licenses and permits	-	-	-	-	-	333,382
Intergovernmental receipts	165,000	-	2,395,444	-	-	8,128,412
Charges for services	-	595,000	-	-	-	2,652,010
Fines and forfeits	-	-	-	-	-	218,235
Other receipts	51	-	-	218,688	105	64,011,676
Total receipts	165,051	595,000	2,395,444	218,688	105	90,862,730
Disbursements:						
Personal services	24,470	-	-	141,458	-	11,412,422
Supplies	-	-	-	3,544	-	580,829
Other services and charges	29,765	595,000	545,004	10,610	-	10,029,647
Debt service - principal and interest	-	-	-	-	-	201,000
Capital outlay	-	-	136,371	-	-	2,163,466
Other disbursements	8,931	-	-	52,492	-	60,238,585
Total disbursements	63,166	595,000	681,375	208,104	-	84,625,949
Excess (deficiency) of receipts over disbursements	101,885	-	1,714,069	10,584	105	6,236,781
Cash and investments - ending	\$ 101,885	\$ -	\$ 3,794,101	\$ 10,596	\$ 105	\$ 38,205,624

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OTHER INFORMATION

RANDOLPH COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
De Lage Landen Financial Services	Copier Lease-Sup Court	\$ 1,410	1/1/2020	1/1/2025
De Lage Landen Financial Services	Copier Lease-Extension	3,121	1/1/2020	4/1/2025
LEAF Capital Funding LLC	Copier Lease-Courthouse	5,285	8/3/2020	8/3/2025
LEAF Capital Funding LLC	Copier Treasurer Office	853	4/6/2022	4/6/2027
Randolph County Building Corporation	First Mortgage Refunding Bonds Series 2005-RCFFO Building	421,000	11/30/2005	7/15/2025
Randolph County Building Corporation	Lease Rental Revenue Bonds Series 2019-Highway Barn	<u>201,000</u>	1/31/2019	1/1/2038
Total governmental activities		<u>632,669</u>		
Total of annual lease payments		<u>\$ 632,669</u>		

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

RANDOLPH COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2022

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	\$ 3,029,336
Infrastructure	90,681,452
Buildings	20,360,406
Improvements other than buildings	6,673,004
Machinery, equipment, and vehicles	<u>13,859,108</u>
Total governmental activities	<u>134,603,306</u>
Total capital assets	<u>\$ 134,603,306</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/>.