

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

PARKE COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED
12/21/2012

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Pam Adams	01-01-11 to 12-31-14
Treasurer	Mary Alice Gregg	01-01-09 to 12-31-12
Clerk	Diana Hazlett	01-01-11 to 12-31-14
Sheriff	D. Michael Eslinger	01-01-11 to 12-31-14
Recorder	Mary Jo Harkrider	01-01-09 to 12-31-12
President of the Board of County Commissioners	George Nicholas	01-01-11 to 12-31-12
President of the County Council	James A. Rahn	01-01-11 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769
Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF PARKE COUNTY, INDIANA

We have examined the accompanying financial statement of Parke County (County), for the year ended December 31, 2011. The financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on the financial statement based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial statement and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

As discussed in Note 1, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by 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.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2011, on the basis of accounting described in Note 1.

Included in the financial statement are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16) and enhanced wireless emergency telephone fees (IC 36-8-16.5). In accordance with Indiana Code 36-8-16-14 and Indiana Code 36-8-16.5-41 these fees have been subject to an annual examination performed by the State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statement.

Our examination was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the examination procedures applied to the financial statement and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the County's management, County Council, County Commissioners, and others within the entity and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

November 1, 2012

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FINANCIAL STATEMENT

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.

PARKE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
General	\$ 987,634	\$ 5,364,026	\$ 6,063,128	\$ 288,532
Highway	872,471	2,036,566	1,865,737	1,043,300
Local Road And Street	133,053	214,038	267,273	79,818
Accident Report	5,465	560	-	6,025
Firearms Training	19,285	6,465	20,509	5,241
Health	63,472	116,023	96,780	82,715
Law Enforcement Continuing Ed	27,678	4,352	888	31,142
Clerk's Records Perpetuation	19,128	4,400	6,282	17,246
Riverboat	76,228	72,049	76,228	72,049
Emergency Telephone System	27,806	105,301	110,348	22,759
Drug Free Community	69,309	28,346	47,622	50,033
20.703 Emergency Planning/Right To Know	14,109	3,082	1,000	16,191
Parks And Recreation	367,951	153,564	237,395	284,120
93.563 Prosecutor Incentive Fund	-	37,515	1,869	35,646
Juvenile Probation Service	65,822	7,258	15,287	57,793
Adult Probation Services	45,175	118,687	110,524	53,338
Recorder's Records Perpetuation	28,366	17,726	16,168	29,924
Covered Bridge	205,616	61,366	10,738	256,244
Health Maintenance	21,984	33,139	26,707	28,416
Pretrial Diversion	90,284	43,218	44,341	89,161
Court Appointed Special Advocate	316	15,761	15,348	729
Plat Book	90,280	8,345	10,690	87,935
Misdemeanant	6,252	11,128	9,947	7,433
Supplemental Public Defender Svc	35,563	9,248	22,929	21,882
93.563 Clerk Incentive Fund	-	133,883	20,281	113,602
Surveyor's Corner Perpetuation	5,308	4,235	-	9,543
Jury Pay	7,392	2,456	4,046	5,802
Rainy Day	780,582	1,365	140,734	641,213
Sales Disclosure	4,857	2,090	50	6,897
Cedit Special Revenue	192,219	553,885	743,122	2,982
Tobacco Settlement	30,189	15,823	4,000	42,012
Levy Excess Special Revenue	88,827	-	10,266	78,561
Identification Security Protection	6,403	3,649	7,057	2,995
Alternative Dispute Resolution	645	2,150	1,350	1,445
2011 Drug & Problem Solving	-	5,000	-	5,000
Property Reassessment 2015	-	68,134	-	68,134
Auditors Ineligible Deductions	-	33,787	-	33,787
County Elected Officials Training	-	521	-	521
Cumulative Capital Development	382,864	157,746	397,463	143,147
Cumulative Bridge	838,617	374,230	459,871	752,976
Cumulative Building	148,567	275,047	385,215	38,399
EMS Station Local Match Fund	-	35,897	8,427	27,470
Congressional School Principal	33,865	-	-	33,865
City And Town Court Costs	474	5,333	5,333	474
Congressional School Interest	14,539	31	1,354	13,216
Clerk's Trust	285,606	1,395,265	1,474,659	206,212
Surplus Tax Sale	144,087	55,465	109,542	90,010
Tax Sale Redemption	5,244	32,350	28,134	9,460
State Fines And Forfeitures	150	1,765	1,065	850
State Sales Disclosure Fee	265	2,050	2,120	195
Overweight Vehicles Fund	-	500	-	500
Infraction Judgements	893	27,805	26,985	1,713
Inheritance Tax	30,876	846,138	779,936	97,078
Sheriff's Inmate Trust	3,240	139,412	137,693	4,959
Special Death Benefit	80	1,194	1,184	90
Education Plate Fees Agency	-	994	994	-
Cagit Agency	-	2,179,960	2,179,960	-
Innkeepers Tax	31,045	125,610	103,302	53,353
Financial Institution Tax	-	64,282	64,282	-
Wheel Tax	-	70,516	70,516	-
Sur Tax	-	222,325	222,325	-
Convention And Tourism Agency	19,792	121,539	121,610	19,721
Mortgage Fees-State Share	143	2,474	2,191	426
Interstate Compact	-	113	113	-
CVET Agency	-	58,722	58,722	-
Riverboat Wagering	-	35,846	35,846	-
Homestead Credit Rebate	7,997	-	-	7,997
HEA 1001 State Homestead Credit	1,705	-	314	1,391
LOIT Prop Tax Oper Levies Replace	-	653,986	653,986	-
LOIT Stabilization	849,819	2	41,341	808,480
Tax Distribution	-	12,037,345	12,037,345	-
20.601 RDP Grant Project 2011	-	587	31	556
97.042 Competitive Performance Grant	-	3,750	3,750	-
EM Cert Kit Grant	-	369	314	55
93.563 Title IV-D Incentive	-	8,407	-	8,407
15.904 Veterans Marker Grant	-	6,000	6,000	-

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

PARKE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
93.276 Sheriff Meth OT Grant Fund	-	5,000	2,700	2,300
93.978 MADD Grant	-	205	-	205
93.991 Immunization Grant Fund	-	4,893	4,893	-
Donations	3,300	-	-	3,300
Property Reassessment 2006	142,841	47,120	90,258	99,703
Sheriff's Commissary	25,887	88,159	75,353	38,693
Coroners Education	32	662	590	104
20.601 Operation Pullover	34	2,924	2,549	409
Cedit Homestead Credit	179,441	553,885	585,750	147,576
Probation User Fee-Administrative	18,811	21,098	-	39,909
Redevelopment Commission	307,607	178,209	16,565	469,251
Sheriff Pension Holding	1,042	10,658	10,777	923
Excess Surplus Tax Fund	65,541	11,124	10,747	65,918
97.040 CSEPP Program	3,875	-	-	3,875
Law Enforcement Education	9,556	-	4,580	4,976
Public Safety	125,573	469,271	435,809	159,035
Sex Offender Registration Fees	3,084	1,260	141	4,203
Forfeitures & Seizures	3,878	1,178	500	4,556
Drug Court Testing & Training	3,624	-	-	3,624
Local Planning Council	2,792	-	-	2,792
Park And Recreation Concession	112,085	30,755	30,753	112,087
LCC Grant	1,265	-	-	1,265
Crime Victims Assistance	-	13,498	13,410	88
Drug Court Loan Fund	171	200	-	371
Judges Juvenile Incentive	191	-	-	191
Park Non-Revert Capital	29,788	1,205	-	30,993
Tobacco Cessation	1,947	-	-	1,947
Wireless 911 Distributions	184,760	77,268	116,945	145,083
90.401 Non Revert Title III	397	-	-	397
Emergency Management Sub Grant	245	-	-	245
County Donation Fund	630	-	-	630
Betty Spencer Advocate Fund	515	-	-	515
93.069 Public Health Emergency Preparednes	165	12,765	9,465	3,465
Bridgeton Bridge Phase I	-	4,882	4,882	-
Anti-Meth Mini Grant	152	-	-	152
Drug Court Donation Fund	1,318	1,419	1,225	1,512
Child Abuse Prevention	639	-	-	639
Jury Fee Fund	-	2,456	2,456	-
Federal Forfeitures	198	-	-	198
Drug Court Assessments	365	-	130	235
16.738 Drug Court 2007	5,334	23,979	22,737	6,576
Drug Court Incentive Lcc Mini Grant	515	1,000	769	746
16.738 Adult Probation Match For D.C.	530	40,000	21,954	18,576
97.012 Marine Patrol Grant	2,346	14,580	15,336	1,590
Drug Court Workshop	1,227	-	-	1,227
PHC Grant 08/31/07-10/31/07	33	-	-	33
Digital Camera Lcc Mini Grant	1,010	-	300	710
Drug Court Tune Up	683	-	-	683
93.069 H191 160-66 Grant	21	-	-	21
IDHS Ambulance Dept Radio Grant	1,200	-	1,200	-
93.563 Prosecutor Arra Fund	9,282	2,781	-	12,063
93.563 Clerk Arra Fund	1,129	-	1,129	-
Reserve Deputies Fund	3,457	-	638	2,819
P C Sheriff Safety Equipment Fund	1,269	-	1,269	-
20.601 RDP Grant Project 04/01/10-09/	654	-	654	-
Public Safety Clearing Fund	-	544,990	544,990	-
Family Court Grant Fund	5,225	4,000	6,200	3,025
97.042 EMA Salary Reimbursement Grant	-	19,633	19,633	-
97.074 LETPP GIS Grant Part 2	-	10,409	10,409	-
Alco Sensor Lcc Mini Grant	3,548	-	3,548	-
Casa Donation Fund	712	-	631	81
2010 Problem Solving Court Grant	-	3,925	-	3,925
Treasurer	363,567	18,090,860	18,073,749	380,678
Payroll	640,014	2,924,938	2,872,501	692,451
Children W/Spec Health Needs Agency	-	4	4	-
Health Care For Indigent Agency	-	12	12	-
PTRC 2007/2008 Tax Bill Portion	4,880	546,783	534,527	17,136
State Fair Delinquent Tax & Penalty	-	1	1	-
State Forestry Delinquent Tax & Pen	-	1	1	-
Family & Children Del Tax & Pen	-	1	1	-
Maw	-	1	1	-
Sheriffs Trust Fund	2,372	64,841	63,055	4,158
Sheriff's Pension Trust	1,023,979	127,704	75,119	1,076,564
Totals	<u>\$ 10,494,273</u>	<u>\$ 52,202,733</u>	<u>\$ 53,121,413</u>	<u>\$ 9,575,593</u>

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

PARKE 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 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. Receipts are recorded when received and disbursements are recorded when paid.

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 which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers 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 which include 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: peddler licenses, dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state,

PARKE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

local road and street distribution 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 which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine 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 which include receipts derived 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 which include amounts received from various sources which can include, but are 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 include outflows 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 which include 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 office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service principal and interest which include 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.

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements which include, but are 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.

PARKE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

The County may, from time to time, transfer money 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 money 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 money 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 February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. 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.

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

PARKE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 (PERF) is a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS administers the plan and 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
1 North Capital Street, suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

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.

PARKE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

The plan provides retirement, death, and disability benefits to plan members and beneficiaries. 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. 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.

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's 2011 Annual Report information can be found on the Gateway 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 Annual Report of the County which is referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the examination. This is a common occurrence in any financial statement examination. The financial information presented in this report is examined information, and the accuracy of such information can be determined by reading the opinion given in the Independent Accountant's Report.

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

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011

	General	Highway	Local Road And Street	Accident Report	Firearms Training	Health
Cash and investments - beginning	\$ 987,634	\$ 872,471	\$ 133,053	\$ 5,465	\$ 19,285	\$ 63,472
Receipts:						
Taxes	4,088,135	259,761	-	-	-	65,918
Licenses and permits	119,130	14,340	-	-	6,465	43,931
Intergovernmental	616,162	1,712,273	143,513	-	-	6,174
Charges for services	308,206	-	-	560	-	-
Fines and forfeits	78,650	-	-	-	-	-
Other receipts	153,743	50,192	70,525	-	-	-
Total receipts	<u>5,364,026</u>	<u>2,036,566</u>	<u>214,038</u>	<u>560</u>	<u>6,465</u>	<u>116,023</u>
Disbursements:						
Personal services	4,366,658	1,133,777	-	-	-	88,806
Supplies	129,235	555,676	267,273	-	-	3,832
Other services and charges	1,341,651	174,980	-	-	20,484	4,117
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	18,282	1,304	-	-	-	-
Other disbursements	207,302	-	-	-	25	25
Total disbursements	<u>6,063,128</u>	<u>1,865,737</u>	<u>267,273</u>	<u>-</u>	<u>20,509</u>	<u>96,780</u>
Excess (deficiency) of receipts over disbursements	<u>(699,102)</u>	<u>170,829</u>	<u>(53,235)</u>	<u>560</u>	<u>(14,044)</u>	<u>19,243</u>
Cash and investments - ending	<u>\$ 288,532</u>	<u>\$ 1,043,300</u>	<u>\$ 79,818</u>	<u>\$ 6,025</u>	<u>\$ 5,241</u>	<u>\$ 82,715</u>

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Law Enforcement Continuing Ed	Clerk's Records Perpetuation	Riverboat	Emergency Telephone System	Drug Free Community	20.703 Emergency Planning/Right To Know
Cash and investments - beginning	\$ 27,678	\$ 19,128	\$ 76,228	\$ 27,806	\$ 69,309	\$ 14,109
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	72,049	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	4,352	3,932	-	105,201	28,346	3,082
Other receipts	-	468	-	100	-	-
Total receipts	<u>4,352</u>	<u>4,400</u>	<u>72,049</u>	<u>105,301</u>	<u>28,346</u>	<u>3,082</u>
Disbursements:						
Personal services	-	6,282	-	85,787	-	-
Supplies	-	-	66,346	15,026	-	-
Other services and charges	-	-	9,882	9,535	47,622	1,000
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	888	-	-	-	-	-
Total disbursements	<u>888</u>	<u>6,282</u>	<u>76,228</u>	<u>110,348</u>	<u>47,622</u>	<u>1,000</u>
Excess (deficiency) of receipts over disbursements	<u>3,464</u>	<u>(1,882)</u>	<u>(4,179)</u>	<u>(5,047)</u>	<u>(19,276)</u>	<u>2,082</u>
Cash and investments - ending	<u>\$ 31,142</u>	<u>\$ 17,246</u>	<u>\$ 72,049</u>	<u>\$ 22,759</u>	<u>\$ 50,033</u>	<u>\$ 16,191</u>

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Parks And Recreation	93.563 Prosecutor Incentive Fund	Juvenile Probation Service	Adult Probation Services	Recorder's Records Perpetuation	Covered Bridge
Cash and investments - beginning	\$ 367,951	\$ -	\$ 65,822	\$ 45,175	\$ 28,366	\$ 205,616
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	152,767	37,515	-	-	-	-
Fines and forfeits	-	-	6,968	118,467	17,726	-
Other receipts	797	-	290	220	-	61,366
Total receipts	<u>153,564</u>	<u>37,515</u>	<u>7,258</u>	<u>118,687</u>	<u>17,726</u>	<u>61,366</u>
Disbursements:						
Personal services	138,373	-	-	77,408	3,202	-
Supplies	6,326	-	4,789	-	-	-
Other services and charges	83,379	-	6,408	15,999	-	10,738
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	2,002	-	3,918	-	-	-
Other disbursements	7,315	1,869	172	17,117	12,966	-
Total disbursements	<u>237,395</u>	<u>1,869</u>	<u>15,287</u>	<u>110,524</u>	<u>16,168</u>	<u>10,738</u>
Excess (deficiency) of receipts over disbursements	<u>(83,831)</u>	<u>35,646</u>	<u>(8,029)</u>	<u>8,163</u>	<u>1,558</u>	<u>50,628</u>
Cash and investments - ending	<u>\$ 284,120</u>	<u>\$ 35,646</u>	<u>\$ 57,793</u>	<u>\$ 53,338</u>	<u>\$ 29,924</u>	<u>\$ 256,244</u>

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Health Maintenance	Pretrial Diversion	Court Appointed Special Advocate	Plat Book	Misdemeanant	Supplemental Public Defender Svc
Cash and investments - beginning	\$ 21,984	\$ 90,284	\$ 316	\$ 90,280	\$ 6,252	\$ 35,563
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	33,139	-	4,562	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	43,218	-	8,345	-	9,248
Other receipts	-	-	11,199	-	11,128	-
Total receipts	<u>33,139</u>	<u>43,218</u>	<u>15,761</u>	<u>8,345</u>	<u>11,128</u>	<u>9,248</u>
Disbursements:						
Personal services	14,895	30,447	12,111	-	-	22,929
Supplies	1,087	-	-	-	-	-
Other services and charges	10,725	2,669	3,237	10,690	9,947	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	11,167	-	-	-	-
Other disbursements	-	58	-	-	-	-
Total disbursements	<u>26,707</u>	<u>44,341</u>	<u>15,348</u>	<u>10,690</u>	<u>9,947</u>	<u>22,929</u>
Excess (deficiency) of receipts over disbursements	<u>6,432</u>	<u>(1,123)</u>	<u>413</u>	<u>(2,345)</u>	<u>1,181</u>	<u>(13,681)</u>
Cash and investments - ending	<u>\$ 28,416</u>	<u>\$ 89,161</u>	<u>\$ 729</u>	<u>\$ 87,935</u>	<u>\$ 7,433</u>	<u>\$ 21,882</u>

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	93,563 Clerk Incentive Fund	Surveyor's Corner Perpetuation	Jury Pay	Rainy Day	Sales Disclosure	Cedit Special Revenue
Cash and investments - beginning	\$ -	\$ 5,308	\$ 7,392	\$ 780,582	\$ 4,857	\$ 192,219
Receipts:						
Taxes	-	-	-	-	-	553,885
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	133,883	4,235	-	-	2,090	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	2,456	1,365	-	-
Total receipts	<u>133,883</u>	<u>4,235</u>	<u>2,456</u>	<u>1,365</u>	<u>2,090</u>	<u>553,885</u>
Disbursements:						
Personal services	1,498	-	-	-	-	-
Supplies	10,539	-	-	47,654	-	-
Other services and charges	835	-	-	87,300	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	7,409	-	4,046	5,780	-	743,122
Other disbursements	-	-	-	-	50	-
Total disbursements	<u>20,281</u>	<u>-</u>	<u>4,046</u>	<u>140,734</u>	<u>50</u>	<u>743,122</u>
Excess (deficiency) of receipts over disbursements	<u>113,602</u>	<u>4,235</u>	<u>(1,590)</u>	<u>(139,369)</u>	<u>2,040</u>	<u>(189,237)</u>
Cash and investments - ending	<u>\$ 113,602</u>	<u>\$ 9,543</u>	<u>\$ 5,802</u>	<u>\$ 641,213</u>	<u>\$ 6,897</u>	<u>\$ 2,982</u>

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Tobacco Settlement	Levy Excess Special Revenue	Identification Security Protection	Alternative Dispute Resolution	2011 Drug & Problem Solving	Property Reassessment 2015
Cash and investments - beginning	\$ 30,189	\$ 88,827	\$ 6,403	\$ 645	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	63,083
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	5,051
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	3,649	2,150	-	-
Other receipts	15,823	-	-	-	5,000	-
Total receipts	<u>15,823</u>	<u>-</u>	<u>3,649</u>	<u>2,150</u>	<u>5,000</u>	<u>68,134</u>
Disbursements:						
Personal services	-	-	-	800	-	-
Supplies	1,516	-	-	-	-	-
Other services and charges	572	-	-	550	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	1,912	-	7,057	-	-	-
Other disbursements	-	10,266	-	-	-	-
Total disbursements	<u>4,000</u>	<u>10,266</u>	<u>7,057</u>	<u>1,350</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>11,823</u>	<u>(10,266)</u>	<u>(3,408)</u>	<u>800</u>	<u>5,000</u>	<u>68,134</u>
Cash and investments - ending	<u>\$ 42,012</u>	<u>\$ 78,561</u>	<u>\$ 2,995</u>	<u>\$ 1,445</u>	<u>\$ 5,000</u>	<u>\$ 68,134</u>

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Auditors Ineligible Deductions	County Elected Officials Training	Cumulative Capital Development	Cumulative Bridge	Cumulative Building	EMS Station Local Match Fund
Cash and investments - beginning	\$ -	\$ -	\$ 382,864	\$ 838,617	\$ 148,567	\$ -
Receipts:						
Taxes	-	-	142,580	235,728	251,491	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	14,142	22,080	23,556	-
Charges for services	-	-	-	8,489	-	-
Fines and forfeits	33,787	521	-	-	-	-
Other receipts	-	-	1,024	107,933	-	35,897
Total receipts	<u>33,787</u>	<u>521</u>	<u>157,746</u>	<u>374,230</u>	<u>275,047</u>	<u>35,897</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	30,017	-	-
Other services and charges	-	-	-	3,725	-	8,427
Debt service - principal and interest	-	-	-	-	385,215	-
Capital outlay	-	-	-	274,367	-	-
Other disbursements	-	-	397,463	151,762	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>397,463</u>	<u>459,871</u>	<u>385,215</u>	<u>8,427</u>
Excess (deficiency) of receipts over disbursements	<u>33,787</u>	<u>521</u>	<u>(239,717)</u>	<u>(85,641)</u>	<u>(110,168)</u>	<u>27,470</u>
Cash and investments - ending	<u>\$ 33,787</u>	<u>\$ 521</u>	<u>\$ 143,147</u>	<u>\$ 752,976</u>	<u>\$ 38,399</u>	<u>\$ 27,470</u>

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Congressional School Principal	City And Town Court Costs	Congressional School Interest	Clerk's Trust	Surplus Tax Sale	Tax Sale Redemption
Cash and investments - beginning	\$ 33,865	\$ 474	\$ 14,539	\$ 285,606	\$ 144,087	\$ 5,244
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	5,333	-	-	-	-
Other receipts	-	-	31	1,395,265	55,465	32,350
Total receipts	-	5,333	31	1,395,265	55,465	32,350
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	5,333	1,354	1,474,659	109,542	28,134
Total disbursements	-	5,333	1,354	1,474,659	109,542	28,134
Excess (deficiency) of receipts over disbursements	-	-	(1,323)	(79,394)	(54,077)	4,216
Cash and investments - ending	\$ 33,865	\$ 474	\$ 13,216	\$ 206,212	\$ 90,010	\$ 9,460

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	State Fines And Forfeitures	State Sales Disclosure Fee	Overweight Vehicles Fund	Infraction Judgements	Inheritance Tax	Sheriff's Inmate Trust
Cash and investments - beginning	\$ 150	\$ 265	\$ -	\$ 893	\$ 30,876	\$ 3,240
Receipts:						
Taxes	-	-	-	-	846,138	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	1,765	2,050	500	27,805	-	-
Other receipts	-	-	-	-	-	139,412
Total receipts	<u>1,765</u>	<u>2,050</u>	<u>500</u>	<u>27,805</u>	<u>846,138</u>	<u>139,412</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,065	2,120	-	26,985	779,936	137,693
Total disbursements	<u>1,065</u>	<u>2,120</u>	<u>-</u>	<u>26,985</u>	<u>779,936</u>	<u>137,693</u>
Excess (deficiency) of receipts over disbursements	<u>700</u>	<u>(70)</u>	<u>500</u>	<u>820</u>	<u>66,202</u>	<u>1,719</u>
Cash and investments - ending	<u>\$ 850</u>	<u>\$ 195</u>	<u>\$ 500</u>	<u>\$ 1,713</u>	<u>\$ 97,078</u>	<u>\$ 4,959</u>

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Special Death Benefit	Education Plate Fees Agency	Cagit Agency	Innkeepers Tax	Financial Institution Tax	Wheel Tax
Cash and investments - beginning	\$ 80	\$ -	\$ -	\$ 31,045	\$ -	\$ -
Receipts:						
Taxes	-	-	2,179,960	121,610	-	70,516
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	32,141	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	1,194	-	-	-	-	-
Other receipts	-	994	-	4,000	32,141	-
Total receipts	<u>1,194</u>	<u>994</u>	<u>2,179,960</u>	<u>125,610</u>	<u>64,282</u>	<u>70,516</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	4,011	-	-
Other services and charges	-	-	-	99,291	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,184	994	2,179,960	-	64,282	70,516
Total disbursements	<u>1,184</u>	<u>994</u>	<u>2,179,960</u>	<u>103,302</u>	<u>64,282</u>	<u>70,516</u>
Excess (deficiency) of receipts over disbursements	<u>10</u>	<u>-</u>	<u>-</u>	<u>22,308</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 90</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 53,353</u>	<u>\$ -</u>	<u>\$ -</u>

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Sur Tax	Convention And Tourism Agency	Mortgage Fees-State Share	Interstate Compact	CVET Agency	Riverboat Wagering
Cash and investments - beginning	\$ -	\$ 19,792	\$ 143	\$ -	\$ -	\$ -
Receipts:						
Taxes	222,325	121,539	-	-	-	35,846
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	58,722	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	2,474	113	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>222,325</u>	<u>121,539</u>	<u>2,474</u>	<u>113</u>	<u>58,722</u>	<u>35,846</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	113	-	-
Other disbursements	222,325	121,610	2,191	-	58,722	35,846
Total disbursements	<u>222,325</u>	<u>121,610</u>	<u>2,191</u>	<u>113</u>	<u>58,722</u>	<u>35,846</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(71)</u>	<u>283</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 19,721</u>	<u>\$ 426</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Homestead Credit Rebate	HEA 1001 State Homestead Credit	LOIT Prop Tax Oper Levies Replace	LOIT Stabilization	Tax Distribution	20.601 RDP Grant Project 2011
Cash and investments - beginning	\$ 7,997	\$ 1,705	\$ -	\$ 849,819	\$ -	\$ -
Receipts:						
Taxes	-	-	653,986	2	12,037,345	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	587
Total receipts	-	-	653,986	2	12,037,345	587
Disbursements:						
Personal services	-	-	-	-	-	31
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	314	-	-	-	-
Other disbursements	-	-	653,986	41,341	12,037,345	-
Total disbursements	-	314	653,986	41,341	12,037,345	31
Excess (deficiency) of receipts over disbursements	-	(314)	-	(41,339)	-	556
Cash and investments - ending	\$ 7,997	\$ 1,391	\$ -	\$ 808,480	\$ -	\$ 556

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	97.042 Competitive Performance Grant	EM Cert Kit Grant	93.563 Title IV-D Incentive	15.904 Veterans Marker Grant	93.276 Sheriff Meth OT Grant Fund	93.978 MADD Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	8,407	6,000	5,000	205
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,750	369	-	-	-	-
Total receipts	<u>3,750</u>	<u>369</u>	<u>8,407</u>	<u>6,000</u>	<u>5,000</u>	<u>205</u>
Disbursements:						
Personal services	-	-	-	-	2,556	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	6,000	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	3,750	314	-	-	-	-
Other disbursements	-	-	-	-	144	-
Total disbursements	<u>3,750</u>	<u>314</u>	<u>-</u>	<u>6,000</u>	<u>2,700</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>55</u>	<u>8,407</u>	<u>-</u>	<u>2,300</u>	<u>205</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 55</u>	<u>\$ 8,407</u>	<u>\$ -</u>	<u>\$ 2,300</u>	<u>\$ 205</u>

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	93.991 Immunization Grant Fund	Donations	Property Reassessment 2006	Sheriff's Commissary	Coroners Education	20.601 Operation Pullover
Cash and investments - beginning	\$ -	\$ 3,300	\$ 142,841	\$ 25,887	\$ 32	\$ 34
Receipts:						
Taxes	-	-	41,714	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	4,893	-	5,343	-	-	2,924
Charges for services	-	-	-	88,159	-	-
Fines and forfeits	-	-	-	-	662	-
Other receipts	-	-	63	-	-	-
Total receipts	<u>4,893</u>	<u>-</u>	<u>47,120</u>	<u>88,159</u>	<u>662</u>	<u>2,924</u>
Disbursements:						
Personal services	-	-	1,688	-	-	1,515
Supplies	812	-	-	-	-	-
Other services and charges	-	-	88,570	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	4,081	-	-	-	-	-
Other disbursements	-	-	-	75,353	590	1,034
Total disbursements	<u>4,893</u>	<u>-</u>	<u>90,258</u>	<u>75,353</u>	<u>590</u>	<u>2,549</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(43,138)</u>	<u>12,806</u>	<u>72</u>	<u>375</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 3,300</u>	<u>\$ 99,703</u>	<u>\$ 38,693</u>	<u>\$ 104</u>	<u>\$ 409</u>

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Cedit Homestead Credit	Probation User Fee-Administrative	Redevelopment Commission	Sheriff Pension Holding	Excess Surplus Tax Fund	97.040 CSEPP Program
Cash and investments - beginning	\$ 179,441	\$ 18,811	\$ 307,607	\$ 1,042	\$ 65,541	\$ 3,875
Receipts:						
Taxes	553,885	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	21,098	-	-	-	-
Other receipts	-	-	178,209	10,658	11,124	-
Total receipts	<u>553,885</u>	<u>21,098</u>	<u>178,209</u>	<u>10,658</u>	<u>11,124</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	10,777	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	585,750	-	16,565	-	10,747	-
Total disbursements	<u>585,750</u>	<u>-</u>	<u>16,565</u>	<u>10,777</u>	<u>10,747</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(31,865)</u>	<u>21,098</u>	<u>161,644</u>	<u>(119)</u>	<u>377</u>	<u>-</u>
Cash and investments - ending	<u>\$ 147,576</u>	<u>\$ 39,909</u>	<u>\$ 469,251</u>	<u>\$ 923</u>	<u>\$ 65,918</u>	<u>\$ 3,875</u>

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Law Enforcement Education	Public Safety	Sex Offender Registration Fees	Forfeitures & Seizures	Drug Court Testing & Training	Local Planning Council
Cash and investments - beginning	\$ 9,556	\$ 125,573	\$ 3,084	\$ 3,878	\$ 3,624	\$ 2,792
Receipts:						
Taxes	-	461,874	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	7,397	1,260	1,178	-	-
Total receipts	-	469,271	1,260	1,178	-	-
Disbursements:						
Personal services	-	187,794	-	-	-	-
Supplies	-	35,464	-	-	-	-
Other services and charges	4,580	212,551	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	141	-	-	-
Other disbursements	-	-	-	500	-	-
Total disbursements	4,580	435,809	141	500	-	-
Excess (deficiency) of receipts over disbursements	(4,580)	33,462	1,119	678	-	-
Cash and investments - ending	\$ 4,976	\$ 159,035	\$ 4,203	\$ 4,556	\$ 3,624	\$ 2,792

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Park And Recreation Concession	LCC Grant	Crime Victims Assistance	Drug Court Loan Fund	Judges Juvenile Incentive	Park Non-Revert Capital
Cash and investments - beginning	\$ 112,085	\$ 1,265	\$ -	\$ 171	\$ 191	\$ 29,788
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	30,550	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	205	-	13,498	200	-	1,205
Total receipts	<u>30,755</u>	<u>-</u>	<u>13,498</u>	<u>200</u>	<u>-</u>	<u>1,205</u>
Disbursements:						
Personal services	-	-	12,380	-	-	-
Supplies	22,306	-	-	-	-	-
Other services and charges	8,447	-	1,030	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>30,753</u>	<u>-</u>	<u>13,410</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>2</u>	<u>-</u>	<u>88</u>	<u>200</u>	<u>-</u>	<u>1,205</u>
Cash and investments - ending	<u>\$ 112,087</u>	<u>\$ 1,265</u>	<u>\$ 88</u>	<u>\$ 371</u>	<u>\$ 191</u>	<u>\$ 30,993</u>

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Tobacco Cessation	Wireless 911 Distributions	90.401 Non Revert Title III	Emergency Management Sub Grant	County Donation Fund	Betty Spencer Advocate Fund
Cash and investments - beginning	\$ 1,947	\$ 184,760	\$ 397	\$ 245	\$ 630	\$ 515
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	77,268	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	77,268	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	66,289	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	50,656	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	116,945	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	(39,677)	-	-	-	-
Cash and investments - ending	\$ 1,947	\$ 145,083	\$ 397	\$ 245	\$ 630	\$ 515

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	93.069 Public Health Emergency Preparednes	Bridgeton Bridge Phase I	Anti-Meth Mini Grant	Drug Court Donation Fund	Child Abuse Prevention	Jury Fee Fund
Cash and investments - beginning	\$ 165	\$ -	\$ 152	\$ 1,318	\$ 639	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	12,765	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	2,456
Other receipts	-	4,882	-	1,419	-	-
Total receipts	12,765	4,882	-	1,419	-	2,456
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	2,424	-	-	1,225	-	-
Other services and charges	5,000	4,882	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	2,041	-	-	-	-	-
Other disbursements	-	-	-	-	-	2,456
Total disbursements	9,465	4,882	-	1,225	-	2,456
Excess (deficiency) of receipts over disbursements	3,300	-	-	194	-	-
Cash and investments - ending	\$ 3,465	\$ -	\$ 152	\$ 1,512	\$ 639	\$ -

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Federal Forfeitures	Drug Court Assessments	16,738 Drug Court 2007	Drug Court Incentive Lcc Mini Grant	16,738 Adult Probation Match For D.C.	97.012 Marine Patrol Grant
Cash and investments - beginning	\$ 198	\$ 365	\$ 5,334	\$ 515	\$ 530	\$ 2,346
Receipts:						
Taxes	-	-	-	-	5,000	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	22,899	-	-	14,580
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	1,080	-	-	-
Other receipts	-	-	-	1,000	35,000	-
Total receipts	-	-	23,979	1,000	40,000	14,580
Disbursements:						
Personal services	-	-	21,625	-	20,842	12,990
Supplies	-	-	1,112	-	1,112	2,346
Other services and charges	-	130	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	769	-	-
Total disbursements	-	130	22,737	769	21,954	15,336
Excess (deficiency) of receipts over disbursements	-	(130)	1,242	231	18,046	(756)
Cash and investments - ending	<u>\$ 198</u>	<u>\$ 235</u>	<u>\$ 6,576</u>	<u>\$ 746</u>	<u>\$ 18,576</u>	<u>\$ 1,590</u>

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Drug Court Workshop	PHC Grant 08/31/07-10/31/07	Digital Camera Lcc Mini Grant	Drug Court Tune Up	93.069 H191 160-66 Grant	IDHS Ambulance Dept Radio Grant
Cash and investments - beginning	\$ 1,227	\$ 33	\$ 1,010	\$ 683	\$ 21	\$ 1,200
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	300	-	-	1,200
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	300	-	-	1,200
Excess (deficiency) of receipts over disbursements	-	-	(300)	-	-	(1,200)
Cash and investments - ending	\$ 1,227	\$ 33	\$ 710	\$ 683	\$ 21	\$ -

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	93.563 Prosecutor Arra Fund	93.563 Clerk Arra Fund	Reserve Deputies Fund	P C Sheriff Safety Equipment Fund	20.601 RDP Grant Project 04/01/10-09/	Public Safety Clearing Fund
Cash and investments - beginning	\$ 9,282	\$ 1,129	\$ 3,457	\$ 1,269	\$ 654	\$ -
Receipts:						
Taxes	-	-	-	-	-	544,990
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	2,781	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>2,781</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>544,990</u>
Disbursements:						
Personal services	-	-	-	-	654	-
Supplies	-	185	-	-	-	-
Other services and charges	-	-	638	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	944	-	1,269	-	-
Other disbursements	-	-	-	-	-	544,990
Total disbursements	<u>-</u>	<u>1,129</u>	<u>638</u>	<u>1,269</u>	<u>654</u>	<u>544,990</u>
Excess (deficiency) of receipts over disbursements	<u>2,781</u>	<u>(1,129)</u>	<u>(638)</u>	<u>(1,269)</u>	<u>(654)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 12,063</u>	<u>\$ -</u>	<u>\$ 2,819</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Family Court Grant Fund	97.042 EMA Salary Reimbursement Grant	97.074 LETPP GIS Grant Part 2	Alco Sensor Lcc Mini Grant	Casa Donation Fund	2010 Problem Solving Court Grant
Cash and investments - beginning	\$ 5,225	\$ -	\$ -	\$ 3,548	\$ 712	\$ -
Receipts:						
Taxes	-	19,633	10,409	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	3,925
Other receipts	4,000	-	-	-	-	-
Total receipts	<u>4,000</u>	<u>19,633</u>	<u>10,409</u>	<u>-</u>	<u>-</u>	<u>3,925</u>
Disbursements:						
Personal services	1,600	-	-	-	-	-
Supplies	-	-	-	-	631	-
Other services and charges	4,600	-	10,409	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	3,548	-	-
Other disbursements	-	19,633	-	-	-	-
Total disbursements	<u>6,200</u>	<u>19,633</u>	<u>10,409</u>	<u>3,548</u>	<u>631</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(2,200)</u>	<u>-</u>	<u>-</u>	<u>(3,548)</u>	<u>(631)</u>	<u>3,925</u>
Cash and investments - ending	<u>\$ 3,025</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 81</u>	<u>\$ 3,925</u>

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Treasurer	Payroll	Children W/Spec Health Needs Agency	Health Care For Indigent Agency	PTRC 2007/2008 Tax Bill Portion	State Fair Delinquent Tax & Penalty
Cash and investments - beginning	\$ 363,567	\$ 640,014	\$ -	\$ -	\$ 4,880	\$ -
Receipts:						
Taxes	-	-	-	-	544,990	1
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	4	12	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>18,090,860</u>	<u>2,924,938</u>	<u>-</u>	<u>-</u>	<u>1,793</u>	<u>-</u>
Total receipts	<u>18,090,860</u>	<u>2,924,938</u>	<u>4</u>	<u>12</u>	<u>546,783</u>	<u>1</u>
Disbursements:						
Personal services	-	2,872,501	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	534,527	-
Other disbursements	<u>18,073,749</u>	<u>-</u>	<u>4</u>	<u>12</u>	<u>-</u>	<u>1</u>
Total disbursements	<u>18,073,749</u>	<u>2,872,501</u>	<u>4</u>	<u>12</u>	<u>534,527</u>	<u>1</u>
Excess (deficiency) of receipts over disbursements	<u>17,111</u>	<u>52,437</u>	<u>-</u>	<u>-</u>	<u>12,256</u>	<u>-</u>
Cash and investments - ending	<u>\$ 380,678</u>	<u>\$ 692,451</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,136</u>	<u>\$ -</u>

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	State Forestry Delinquent Tax & Pen	Family & Children Del Tax & Pen	Maw	Sheriffs Trust Fund	Sheriff's Pension Trust	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 2,372	\$ 1,023,979	\$ 10,494,273
Receipts:						
Taxes	1	1	1	-	-	24,132,347
Licenses and permits	-	-	-	-	-	183,866
Intergovernmental	-	-	-	-	-	2,903,864
Charges for services	-	-	-	-	-	769,235
Fines and forfeits	-	-	-	-	-	538,097
Other receipts	-	-	-	64,841	127,704	23,675,324
Total receipts	<u>1</u>	<u>1</u>	<u>1</u>	<u>64,841</u>	<u>127,704</u>	<u>52,202,733</u>
Disbursements:						
Personal services	-	-	-	-	-	9,129,926
Supplies	-	-	-	-	-	1,210,944
Other services and charges	-	-	-	-	-	2,376,889
Debt service - principal and interest	-	-	-	-	-	385,215
Capital outlay	-	-	-	-	-	1,683,564
Other disbursements	1	1	1	63,055	75,119	38,334,875
Total disbursements	<u>1</u>	<u>1</u>	<u>1</u>	<u>63,055</u>	<u>75,119</u>	<u>53,121,413</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,786</u>	<u>52,585</u>	<u>(918,680)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,158</u>	<u>\$ 1,076,564</u>	<u>\$ 9,575,593</u>

PARKE COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2011

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 938,509</u>	<u>\$ -</u>

PARKE COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2011

<u>Lessor</u>	<u>Purpose</u>	<u>Annual Lease Payment</u>	<u>Lease Beginning Date</u>	<u>Lease Ending Date</u>
Governmental activities:				
Ikon / Ricoh	Copier - Printer	\$ 18,984	05-29-08	05-29-13
Little Raccoon Conservancy District	Lake	<u>2,543</u>	01-01-74	12-31-16
Total of annual lease payments		<u><u>\$ 21,527</u></u>		

PARKE COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2011

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

	Ending Balance
Governmental activities:	
Land	\$ 3,235,500
Infrastructure	51,139,800
Buildings	356,300
Machinery, equipment and vehicles	5,091,343
Construction in progress	96,500
Total governmental activities	59,919,443
Total capital assets	\$ 59,919,443

PARKE COUNTY
OTHER REPORTS

The report presented herein was prepared in addition to other official reports prepared for the individual County offices listed below:

Auditor
Clerk of the Circuit Court

PARKE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on November 1, 2012, with James A. Rahn, President of the County Council, and Pam Adams, Auditor.