

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

STARKE COUNTY, INDIANA

January 1, 2012 to December 31, 2012



FILED
09/24/2013

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Katherine Chaffins	01-01-11 to 12-31-14
Treasurer	Kasey Clarke (Interim) Linda L. Belork Kasey Clark	12-01-11 to 10-19-12 10-20-12 to 12-31-12 01-01-13 to 12-31-16
Clerk	Evelyn A. Skronski	01-01-11 to 12-31-14
Sheriff	Oscar O. Cowen	01-01-11 to 12-31-14
Recorder	Lisa Minix	01-01-11 to 12-31-14
President of the Board of County Commissioners	Kathryn Norem	01-01-12 to 12-31-13
President of the County Council	Dave Pearman	01-01-12 to 12-31-13



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 STARKE COUNTY, INDIANA

We have examined the accompanying financial statement of Starke County (County), for the year ended December 31, 2012. 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. The effects on the financial statement of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the matter discussed in the preceding paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2012.

INDEPENDENT ACCOUNTANT'S REPORT
(Continued)

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, 2012, 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), enhanced wireless emergency telephone fees (IC 36-8-16.5), and statewide 911 services fees (IC 36-8-16.7). In accordance with Indiana Code 36-8-16-14, Indiana Code 36-8-16.5-41, and Indiana Code 36-8-16.7-38, 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.



Bruce Hartman
State Examiner

September 11, 2013

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.

STARKE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2012

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
Co General	\$ 1,102,663	\$ 6,033,770	\$ 6,032,835	\$ 1,103,598
Accident Report Fees	922	2,384	1,482	1,824
Airport Authority	-	273,466	273,466	-
Cedit/Co Econ Dev Income Tax	1,498,405	1,210,202	1,440,156	1,268,451
CEDIT - SPECIAL LEGISLATION	-	1,691,848	1,691,848	-
Child Advocacy	297	-	-	297
Clerks Perpetual	23,819	4,959	397	28,381
St.Co.Community Correct - Grant	144,812	523,130	505,582	162,360
Community Transition Program	11,685	-	-	11,685
Int Congressional School	6,210	93	-	6,303
Principal Congressional School	14,724	-	-	14,724
County Option Dog Tax	815	266	945	136
County Share Sales Disclosure	7,807	2,525	-	10,332
Cumulative Bridge	774,843	249,226	46,077	977,992
Cum Capital Development	112,418	152,021	69,813	194,626
DTFSC Fines & Fees	(1,233)	22,607	16,641	4,733
Emergency PI/Right To Know	536	-	-	536
Emergency 911	(10,366)	193,031	182,665	-
Firearms Training	37,745	9,472	31,967	15,250
Health	87,341	147,076	151,957	82,460
Levy Excess	1,452	-	-	1,452
Local Health Maint LM-174	81,609	32,674	20,147	94,136
Local Road & Street	196,429	256,063	263,501	188,991
County Corrections Fund	24,689	16,856	20,976	20,569
Highway Department	736,053	1,721,374	1,659,130	798,297
Sale Of Plat Books	502	351	-	853
Rainy Day Fund	1,697,162	198,762	1,228,100	667,824
2006 Reassessment 1	402,633	851	317,249	86,235
2015 Reassessment	195,029	263,568	-	458,597
County Police Pension Trust	1,820	20,767	22,587	-
Supplemental Pub Defender Svc	8,832	14,953	-	23,785
2009 Surplus Tax	60,731	46,724	30,742	76,713
Surveyor Corner Perpetual	9,229	6,214	7,000	8,443
2009 Tax Sale Redemption	27,674	150,784	88,027	90,431
2009 Tax Sale Surplus	70,435	689,536	449,427	310,544
Wireless 911 Fees	8,381	42,651	51,032	-
CASA Grant	(260)	23,316	6,151	16,905
Co. Aud. Ineligible Ded. Fund	10,003	1,320	-	11,323
Co. Elected Off. Training Fund	840	2,282	687	2,435
911 Fund	-	193,790	161,496	32,294
Supplemental Adult	202,862	86,327	49,740	239,449
Supplemental Juvenile	82,263	2,408	-	84,671
Alternative Dispute Resolution	10,470	2,690	6,225	6,935
General Drain Reconstruction	132,211	290	101,036	31,465
General Drain Maintenance	1,273,361	289,555	384,071	1,178,845
Starke County Narcotic K-9 Donations	356	-	-	356
Ems Donations For Educ./Suppl.	597	-	-	597
Dental Self Pay	85,196	20,605	21,984	83,817
Save The Hospital Fund	4,658,591	88,310	-	4,746,901
Payroll Clearing	31,231	352,611	329,937	53,905
Settlement	-	14,077,987	14,077,955	32
CVET	-	84,260	84,260	-
Sewage Charges & Collections	-	141,289	141,289	-
Financial Inst Tax	-	44,195	44,195	-
Cedit For Homestead Credits	4,047	202,558	173,653	32,952
HEA 1001-2008 St.HMSTD.Cr.Fund	1,156	5	-	1,161
LOIT PTRC	-	1,692,620	1,692,620	-
Fines & Forfeitures	(1,184)	12,486	9,275	2,027
Jdgmts For Violation Of Infrac	5,599	24,054	27,406	2,247
Special Death Benefits	215	2,833	2,898	150
State Share Disclosure Fee	215	2,605	2,625	195
Coroners Cont Ed	-	2,040	2,040	-
DLGF Hmst Prop. Data. Fund	8	13	-	21
Sex Offender Fees - Sheriff	-	1,060	1,010	50
State Welfare Excise Tax	-	753,155	753,186	(31)
Inheritance Tax	63,202	309,743	267,341	105,604
Education Plate Fee	38	506	506	38
Riverboat Wagering Rev Shrg	-	138,401	138,401	-

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

STARKE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2012
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
Innkeeper's Tax	-	10,185	6,324	3,861
City/Town Share Court Costs	17,971	3,923	-	21,894
ARRA Title IVV-D Pros Incentiv	16,513	3,118	-	19,631
Title IV-D Incentive Fund	120,666	-	54,578	66,088
Title IV-D Prosecutor	109,119	-	107,990	1,129
Title IV-D Clerk	71,601	-	35,719	35,882
WIC Donations	812	569	953	428
Starke County DARE Donations	3,823	-	-	3,823
Starke County Health Dept. Donations	309	-	-	309
Clerk	320,327	672,316	691,456	301,187
Recorder	7,744	105,171	104,944	7,971
Prosecutor	52	3,229	3,204	77
County Police Pension Retirement	1,929,750	214,656	195,438	1,948,968
Police Pension Trust Retirement	91,245	10,862	8,430	93,677
Sheriff	16,666	566,101	577,971	4,796
Inmate Trust	1,667	91,606	88,329	4,944
Sheriff's Commissary	25,903	38,818	41,514	23,207
Treasurer	397,791	-	-	397,791
Auditor's Transfer Fee	26,905	6,457	25,010	8,352
Jury Pay	(3,841)	2,723	12,245	(13,363)
Recorder Perpetual	37,966	38,370	31,058	45,278
2012 April Tax Sale Clearing	-	807,581	807,581	-
Pretrial Diversion Fund	73,109	49,610	49,467	73,252
Worker's Comp. Insurance Acct.	150,000	-	150,000	-
Special Vehicle Inspect Fund	141	160	-	301
Auditor Fees - Co. Opt. Dog Tax	-	304	-	304
July 2012 Storm Insurance	-	126,039	58,805	67,234
Starke County Forest Fund	-	1,325	-	1,325
Mortgage Fee Fund	213	2,280	2,278	215
Redact Fund - Recorder	9,938	2,909	-	12,847
Jail Project Expenses Fund	-	1,200,000	33,083	1,166,917
Emergency Management Grant	28,558	3,545	5,955	26,148
Hamlet Fire Well	3,964	-	894	3,070
Title 3 Fund (No Approp Nec)	3,292	-	-	3,292
Juv. Tracking Grant 04-jf-033	23	-	-	23
Cops Technology Program	1,493	-	-	1,493
Starke County Check Enfrmt Fd	463	539	-	1,002
Prosecutor's S.T.O.P. Grant	(15,891)	35,947	18,616	1,440
Probation - Indigent Assistance	1,500	-	-	1,500
Hamlet Project With Grant	(269,412)	-	-	(269,412)
Hava Accessibility Grant	-	10,000	129	9,871
2009 Polling Place Grant	6,410	-	6,426	(16)
Tact Narco Team Rico	14	750	750	14
Victim's Assistance #2	(2,407)	2,473	67	(1)
Knox Lead Track Grant	969	-	-	969
Knox Lead Track Expenses	185,821	-	11,287	174,534
Juvenile Account. Blk. Grant	(26)	-	-	(26)
IN Crim Just Vict Ast/ 02va147	(6,966)	18,120	30,497	(19,343)
WIC Program	(27)	-	-	(27)
WIC Program / #2	-	1,821	2,637	(816)
WIC Program / #3	-	-	26,546	(26,546)
Pandemic Influenza Preparednes	2,000	-	-	2,000
Mosquito Control Block Grant	420	-	-	420
WIC Program 2012	(19,010)	121,444	100,143	2,291
Children's Psychiatric Res. Tr	1,056	-	-	1,056
Child Services	6,691	-	-	6,691
Yellow River Debris Project	-	15,470	15,470	-
Yellow River Basin Project	26,677	116,775	120,374	23,078
County & Local Law Enforcement	1,212	2,901	2,217	1,896
Rural Demonstration Project	(94)	-	370	(464)
Public Health Preparedness Grt	153	-	-	153
LHMF/Tobacco Settlement	61,579	17,495	-	79,074
Operation Pullover	(846)	-	3,097	(3,943)
Victim Assistant Grant-97va046	(4)	-	-	(4)
Child Immunization Grant	60	-	-	60
Totals	<u>\$ 17,341,182</u>	<u>\$ 36,837,110</u>	<u>\$ 36,515,588</u>	<u>\$ 17,662,704</u>

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

STARKE 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,

STARKE 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.

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.

STARKE 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.

STARKE 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.

STARKE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The 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 trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. For some funds, this is a result of grants which will reimburse the costs. For one fund, the Hamlet Project with Grant fund, the negative cash balance of \$269,412 is the same as December 31, 2011, and resulted from a project to attract an industry. The industry chose not to move to the County and the County must decide on a funding source to reimburse the costs incurred.

STARKE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. Subsequent Events

The County is in the process of constructing a new County jail. The County has purchased property for the new jail site and has entered into an agreement with a building corporation to finance the project costs. The building corporation plans to sell bonds, estimated at \$14 million, in late October 2013.

Note 9. Combined Funds

Funds related to community corrections, rainy day, surplus tax, tax sale redemption/certificate sale, and tax sale surplus were reported individually in the prior financial statement but were combined into one fund for the current financial statement.

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SUPPLEMENTARY INFORMATION - UNAUDITED

For additional financial information, the County's 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.

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012

	Co General	Accident Report Fees	Airport Authority	Cedit/ Co Econ Tax	CEDIT - SPECIAL LEGISLATION	Child Advocacy	Clerks Perpetual	St.Co.Community Correct - Grant
Cash and investments - beginning	\$ 1,102,663	\$ 922	\$ -	\$ 1,498,405	\$ -	\$ 297	\$ 23,819	\$ 144,812
Receipts:								
Taxes	3,905,079	-	250,555	-	-	-	-	-
Licenses and permits	215,001	-	-	-	-	-	-	-
Intergovernmental	580,724	-	22,911	-	-	-	-	182,653
Charges for services	1,100,243	-	-	-	-	-	-	158,713
Fines and forfeits	30,641	-	-	-	-	-	-	-
Other receipts	202,082	2,384	-	1,210,202	1,691,848	-	4,959	181,764
Total receipts	6,033,770	2,384	273,466	1,210,202	1,691,848	-	4,959	523,130
Disbursements:								
Personal services	4,402,827	-	-	-	-	-	-	231,845
Supplies	281,678	-	-	-	-	-	-	11,141
Other services and charges	939,926	-	-	1,440,156	-	-	-	164,782
Capital outlay	168,049	-	-	-	-	-	-	22,906
Other disbursements	240,355	1,482	273,466	-	1,691,848	-	397	74,908
Total disbursements	6,032,835	1,482	273,466	1,440,156	1,691,848	-	397	505,582
Excess (deficiency) of receipts over disbursements	935	902	-	(229,954)	-	-	4,562	17,548
Cash and investments - ending	\$ 1,103,598	\$ 1,824	\$ -	\$ 1,268,451	\$ -	\$ 297	\$ 28,381	\$ 162,360

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Community Transition Program	Int Congressional School	Principal Congressional School	County Option Dog Tax	County Share Sales Disclosure	Cumulative Bridge	Cum Capital Development
Cash and investments - beginning	\$ 11,685	\$ 6,210	\$ 14,724	\$ 815	\$ 7,807	\$ 774,843	\$ 112,418
Receipts:							
Taxes	-	-	-	-	-	62,282	119,622
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	225	-	6,159	11,691
Charges for services	-	-	-	41	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	93	-	-	2,525	180,785	20,708
Total receipts	-	93	-	266	2,525	249,226	152,021
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	34,760	39,338
Capital outlay	-	-	-	-	-	11,317	-
Other disbursements	-	-	-	945	-	-	30,475
Total disbursements	-	-	-	945	-	46,077	69,813
Excess (deficiency) of receipts over disbursements	-	93	-	(679)	2,525	203,149	82,208
Cash and investments - ending	\$ 11,685	\$ 6,303	\$ 14,724	\$ 136	\$ 10,332	\$ 977,992	\$ 194,626

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	DTFSC Fines & Fees	Emergency PI/Right Know	Emergency 911	Firearms Training	Health	Levy Excess	Local Health Maint LM-174
Cash and investments - beginning	\$ (1,233)	\$ 536	\$ (10,366)	\$ 37,745	\$ 87,341	\$ 1,452	\$ 81,609
Receipts:							
Taxes	-	-	-	-	101,827	-	-
Licenses and permits	-	-	-	-	35,224	-	-
Intergovernmental	-	-	-	-	10,025	-	32,672
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	6,940	-	-	-	-	-	-
Other receipts	15,667	-	193,031	9,472	-	-	2
Total receipts	22,607	-	193,031	9,472	147,076	-	32,674
Disbursements:							
Personal services	-	-	123,485	-	145,667	-	3,572
Supplies	-	-	576	-	3,654	-	2,371
Other services and charges	15,280	-	22,288	-	1,547	-	14,204
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,361	-	36,316	31,967	1,089	-	-
Total disbursements	16,641	-	182,665	31,967	151,957	-	20,147
Excess (deficiency) of receipts over disbursements	5,966	-	10,366	(22,495)	(4,881)	-	12,527
Cash and investments - ending	\$ 4,733	\$ 536	\$ -	\$ 15,250	\$ 82,460	\$ 1,452	\$ 94,136

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Local Road & Street	County Corrections Fund	Highway Department	Sale Of Plat Books	Rainy Day Fund	2006 Reassessment 1	2015 Reassessment
Cash and investments - beginning	\$ 196,429	\$ 24,689	\$ 736,053	\$ 502	\$ 1,697,162	\$ 402,633	\$ 195,029
Receipts:							
Taxes	-	-	-	-	-	-	239,243
Licenses and permits	-	-	11,100	-	-	-	-
Intergovernmental	255,693	-	1,706,861	-	-	-	23,381
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	370	16,856	3,413	351	198,762	851	944
Total receipts	256,063	16,856	1,721,374	351	198,762	851	263,568
Disbursements:							
Personal services	-	-	995,861	-	-	132,218	-
Supplies	-	-	398,216	-	-	2,008	-
Other services and charges	263,501	-	212,775	-	28,100	176,846	-
Capital outlay	-	-	52,278	-	-	-	-
Other disbursements	-	20,976	-	-	1,200,000	6,177	-
Total disbursements	263,501	20,976	1,659,130	-	1,228,100	317,249	-
Excess (deficiency) of receipts over disbursements	(7,438)	(4,120)	62,244	351	(1,029,338)	(316,398)	263,568
Cash and investments - ending	\$ 188,991	\$ 20,569	\$ 798,297	\$ 853	\$ 667,824	\$ 86,235	\$ 458,597

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	County Police Pension Trust	Supplemental Pub Defender Svc	2009 Surplus Tax	Surveyor Corner Perpetual	2009 Tax Sale Redemption	2009 Tax Sale Surplus	Wireless 911 Fees
Cash and investments - beginning	\$ 1,820	\$ 8,832	\$ 60,731	\$ 9,229	\$ 27,674	\$ 70,435	\$ 8,381
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	10,541	-	-	6,180	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	10,226	14,953	46,724	34	150,784	689,536	42,651
Total receipts	<u>20,767</u>	<u>14,953</u>	<u>46,724</u>	<u>6,214</u>	<u>150,784</u>	<u>689,536</u>	<u>42,651</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	22,587	-	30,742	7,000	88,027	449,427	51,032
Total disbursements	<u>22,587</u>	<u>-</u>	<u>30,742</u>	<u>7,000</u>	<u>88,027</u>	<u>449,427</u>	<u>51,032</u>
Excess (deficiency) of receipts over disbursements	<u>(1,820)</u>	<u>14,953</u>	<u>15,982</u>	<u>(786)</u>	<u>62,757</u>	<u>240,109</u>	<u>(8,381)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 23,785</u>	<u>\$ 76,713</u>	<u>\$ 8,443</u>	<u>\$ 90,431</u>	<u>\$ 310,544</u>	<u>\$ -</u>

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	CASA Grant	Co. Aud. Ineligible Ded. Fund	Co. Elected Off. Training Fund	911 Fund	Supplemental Adult	Supplemental Juvenile	Alternative Dispute Resolution
Cash and investments - beginning	\$ (260)	\$ 10,003	\$ 840	\$ -	\$ 202,862	\$ 82,263	\$ 10,470
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	20,749	-	-	-	-	-	-
Charges for services	53	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2,514	1,320	2,282	193,790	86,327	2,408	2,690
Total receipts	23,316	1,320	2,282	193,790	86,327	2,408	2,690
Disbursements:							
Personal services	-	-	-	138,841	32,373	-	-
Supplies	-	-	-	185	4,115	-	-
Other services and charges	-	-	-	21,947	12,796	-	6,225
Capital outlay	-	-	-	-	-	-	-
Other disbursements	6,151	-	687	523	456	-	-
Total disbursements	6,151	-	687	161,496	49,740	-	6,225
Excess (deficiency) of receipts over disbursements	17,165	1,320	1,595	32,294	36,587	2,408	(3,535)
Cash and investments - ending	\$ 16,905	\$ 11,323	\$ 2,435	\$ 32,294	\$ 239,449	\$ 84,671	\$ 6,935

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	General Drain Reconstruction	General Drain Maintenance	Starke County Narcotic K-9 Donations	Ems Donations For Educ./Suppl.	Dental Self Pay	Save The Hospital Fund	Payroll Clearing
Cash and investments - beginning	\$ 132,211	\$ 1,273,361	\$ 356	\$ 597	\$ 85,196	\$ 4,658,591	\$ 31,231
Receipts:							
Taxes	-	165,550	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	75,000	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	290	124,005	-	-	20,605	13,310	352,611
Total receipts	290	289,555	-	-	20,605	88,310	352,611
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	1,110
Other services and charges	101,036	384,071	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	21,984	-	328,827
Total disbursements	101,036	384,071	-	-	21,984	-	329,937
Excess (deficiency) of receipts over disbursements	(100,746)	(94,516)	-	-	(1,379)	88,310	22,674
Cash and investments - ending	\$ 31,465	\$ 1,178,845	\$ 356	\$ 597	\$ 83,817	\$ 4,746,901	\$ 53,905

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Settlement	CVET	Sewage Charges & Collections	Financial Inst Tax	Cedit For Homestead Credits	HEA 1001-2008 St.HMSTD.Cr.Fund	LOIT PTRC
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 4,047	\$ 1,156	\$ -
Receipts:							
Taxes	12,778,745	-	16,289	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	1,299,140	-	1,256	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	102	84,260	123,744	44,195	202,558	5	1,692,620
Total receipts	14,077,987	84,260	141,289	44,195	202,558	5	1,692,620
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	14,077,955	84,260	141,289	44,195	173,653	-	1,692,620
Total disbursements	14,077,955	84,260	141,289	44,195	173,653	-	1,692,620
Excess (deficiency) of receipts over disbursements	32	-	-	-	28,905	5	-
Cash and investments - ending	\$ 32	\$ -	\$ -	\$ -	\$ 32,952	\$ 1,161	\$ -

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Fines & Forfeitures	Jdgmts For Violation Of Infrac	Special Death Benefits	State Share Disclosure Fee	Coroners Cont Ed	DLGF Hmst Prop. Data. Fund	Sex Offender Fees - Sheriff
Cash and investments - beginning	\$ (1,184)	\$ 5,599	\$ 215	\$ 215	\$ -	\$ 8	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	12,486	24,054	2,833	2,605	2,040	13	1,060
Total receipts	<u>12,486</u>	<u>24,054</u>	<u>2,833</u>	<u>2,605</u>	<u>2,040</u>	<u>13</u>	<u>1,060</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	9,275	27,406	2,898	2,625	2,040	-	1,010
Total disbursements	<u>9,275</u>	<u>27,406</u>	<u>2,898</u>	<u>2,625</u>	<u>2,040</u>	<u>-</u>	<u>1,010</u>
Excess (deficiency) of receipts over disbursements	<u>3,211</u>	<u>(3,352)</u>	<u>(65)</u>	<u>(20)</u>	<u>-</u>	<u>13</u>	<u>50</u>
Cash and investments - ending	<u>\$ 2,027</u>	<u>\$ 2,247</u>	<u>\$ 150</u>	<u>\$ 195</u>	<u>\$ -</u>	<u>\$ 21</u>	<u>\$ 50</u>

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	State Welfare Excise Tax	Inheritance Tax	Education Plate Fee	Riverboat Wagering Rev Shrg	Innkeeper's Tax	City/ Share Court Costs	ARRA Title IVV-D Pros Incentiv
Cash and investments - beginning	\$ -	\$ 63,202	\$ 38	\$ -	\$ -	\$ 17,971	\$ 16,513
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	3,923	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	753,155	309,743	506	138,401	10,185	-	3,118
Total receipts	<u>753,155</u>	<u>309,743</u>	<u>506</u>	<u>138,401</u>	<u>10,185</u>	<u>3,923</u>	<u>3,118</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	753,186	267,341	506	138,401	6,324	-	-
Total disbursements	<u>753,186</u>	<u>267,341</u>	<u>506</u>	<u>138,401</u>	<u>6,324</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(31)</u>	<u>42,402</u>	<u>-</u>	<u>-</u>	<u>3,861</u>	<u>3,923</u>	<u>3,118</u>
Cash and investments - ending	<u>\$ (31)</u>	<u>\$ 105,604</u>	<u>\$ 38</u>	<u>\$ -</u>	<u>\$ 3,861</u>	<u>\$ 21,894</u>	<u>\$ 19,631</u>

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Title IV-D Incentive Fund	Title IV-D Prosecutor	Title IV-D Clerk	WIC Donations	Starke County DARE Donations	Starke County Health Dept. Donations	Clerk
Cash and investments - beginning	\$ 120,666	\$ 109,119	\$ 71,601	\$ 812	\$ 3,823	\$ 309	\$ 320,327
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	569	-	-	672,316
Total receipts	-	-	-	569	-	-	672,316
Disbursements:							
Personal services	-	22,069	10,659	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	54,578	85,921	25,060	953	-	-	691,456
Total disbursements	54,578	107,990	35,719	953	-	-	691,456
Excess (deficiency) of receipts over disbursements	(54,578)	(107,990)	(35,719)	(384)	-	-	(19,140)
Cash and investments - ending	\$ 66,088	\$ 1,129	\$ 35,882	\$ 428	\$ 3,823	\$ 309	\$ 301,187

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Recorder	Prosecutor	County Police Pension Retirement	Police Pension Trust Retirement	Sheriff	Inmate Trust	Sheriff's Commissary
Cash and investments - beginning	\$ 7,744	\$ 52	\$ 1,929,750	\$ 91,245	\$ 16,666	\$ 1,667	\$ 25,903
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	105,171	3,229	214,656	10,862	566,101	91,606	38,818
Total receipts	<u>105,171</u>	<u>3,229</u>	<u>214,656</u>	<u>10,862</u>	<u>566,101</u>	<u>91,606</u>	<u>38,818</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	104,944	3,204	195,438	8,430	577,971	88,329	41,514
Total disbursements	<u>104,944</u>	<u>3,204</u>	<u>195,438</u>	<u>8,430</u>	<u>577,971</u>	<u>88,329</u>	<u>41,514</u>
Excess (deficiency) of receipts over disbursements	<u>227</u>	<u>25</u>	<u>19,218</u>	<u>2,432</u>	<u>(11,870)</u>	<u>3,277</u>	<u>(2,696)</u>
Cash and investments - ending	<u>\$ 7,971</u>	<u>\$ 77</u>	<u>\$ 1,948,968</u>	<u>\$ 93,677</u>	<u>\$ 4,796</u>	<u>\$ 4,944</u>	<u>\$ 23,207</u>

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Treasurer	Auditor's Transfer Fee	Jury Pay	Recorder Perpetual	2012 April Tax Sale Clearing	Pretrial Diversion Fund	Worker's Comp. Insurance Acct.
Cash and investments - beginning	\$ 397,791	\$ 26,905	\$ (3,841)	\$ 37,966	\$ -	\$ 73,109	\$ 150,000
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	274	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	38,297	-	6,137	-
Fines and forfeits	-	-	195	-	-	-	-
Other receipts	-	6,457	2,254	73	807,581	43,473	-
Total receipts	-	6,457	2,723	38,370	807,581	49,610	-
Disbursements:							
Personal services	-	-	12,222	-	-	577	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	25,010	23	31,058	807,581	48,890	150,000
Total disbursements	-	25,010	12,245	31,058	807,581	49,467	150,000
Excess (deficiency) of receipts over disbursements	-	(18,553)	(9,522)	7,312	-	143	(150,000)
Cash and investments - ending	\$ 397,791	\$ 8,352	\$ (13,363)	\$ 45,278	\$ -	\$ 73,252	\$ -

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Special Vehicle Inspect Fund	Auditor Fees - Co. Opt. Dog Tax	July 2012 Storm Insurance	Starke County Forest Fund	Mortgage Fee Fund	Redact Fund - Recorder	Jail Project Expenses Fund
Cash and investments - beginning	\$ 141	\$ -	\$ -	\$ -	\$ 213	\$ 9,938	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	304	-	-	2,280	2,909	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	160	-	126,039	1,325	-	-	1,200,000
Total receipts	<u>160</u>	<u>304</u>	<u>126,039</u>	<u>1,325</u>	<u>2,280</u>	<u>2,909</u>	<u>1,200,000</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	58,805	-	2,278	-	33,083
Total disbursements	<u>-</u>	<u>-</u>	<u>58,805</u>	<u>-</u>	<u>2,278</u>	<u>-</u>	<u>33,083</u>
Excess (deficiency) of receipts over disbursements	<u>160</u>	<u>304</u>	<u>67,234</u>	<u>1,325</u>	<u>2</u>	<u>2,909</u>	<u>1,166,917</u>
Cash and investments - ending	<u>\$ 301</u>	<u>\$ 304</u>	<u>\$ 67,234</u>	<u>\$ 1,325</u>	<u>\$ 215</u>	<u>\$ 12,847</u>	<u>\$ 1,166,917</u>

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Emergency Management Grant	Hamlet Fire Well	Title 3 Fund (No Approp Nec)	Juv. Tracking Grant 04-jf-033	Cops Technology Program	Starke County Check Enfrcmt Fd	Prosecutor's S.T.O.P. Grant
Cash and investments - beginning	\$ 28,558	\$ 3,964	\$ 3,292	\$ 23	\$ 1,493	\$ 463	\$ (15,891)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	3,545	-	-	-	-	-	35,947
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	539	-
Total receipts	<u>3,545</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>539</u>	<u>35,947</u>
Disbursements:							
Personal services	-	-	-	-	-	-	18,548
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	5,955	894	-	-	-	-	68
Total disbursements	<u>5,955</u>	<u>894</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,616</u>
Excess (deficiency) of receipts over disbursements	<u>(2,410)</u>	<u>(894)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>539</u>	<u>17,331</u>
Cash and investments - ending	<u>\$ 26,148</u>	<u>\$ 3,070</u>	<u>\$ 3,292</u>	<u>\$ 23</u>	<u>\$ 1,493</u>	<u>\$ 1,002</u>	<u>\$ 1,440</u>

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Probation - Indigent Assistance	Hamlet Project With Grant	Hava Accessibility Grant	2009 Polling Place Grant	Tact Narco Team Rico	Victim's Assistance #2	Knox Lead Track Grant
Cash and investments - beginning	\$ 1,500	\$ (269,412)	\$ -	\$ 6,410	\$ 14	\$ (2,407)	\$ 969
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	10,000	-	750	2,473	-
Total receipts	-	-	10,000	-	750	2,473	-
Disbursements:							
Personal services	-	-	-	-	-	67	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	129	6,426	750	-	-
Total disbursements	-	-	129	6,426	750	67	-
Excess (deficiency) of receipts over disbursements	-	-	9,871	(6,426)	-	2,406	-
Cash and investments - ending	\$ 1,500	\$ (269,412)	\$ 9,871	\$ (16)	\$ 14	\$ (1)	\$ 969

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Knox Lead Track Expenses	Juvenile Account. Blk. Grant	IN Crim Just Vict Ast/ 02va147	WIC Program	WIC Program #2	WIC Program #3	Pandemic Influenza Preparednes
Cash and investments - beginning	\$ 185,821	\$ (26)	\$ (6,966)	\$ (27)	\$ -	\$ -	\$ 2,000
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	11,347	-	1,821	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	6,773	-	-	-	-
Total receipts	-	-	18,120	-	1,821	-	-
Disbursements:							
Personal services	-	-	26,664	-	1,745	23,028	-
Supplies	-	-	-	-	30	-	-
Other services and charges	-	-	-	-	862	3,518	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	11,287	-	3,833	-	-	-	-
Total disbursements	11,287	-	30,497	-	2,637	26,546	-
Excess (deficiency) of receipts over disbursements	(11,287)	-	(12,377)	-	(816)	(26,546)	-
Cash and investments - ending	\$ 174,534	\$ (26)	\$ (19,343)	\$ (27)	\$ (816)	\$ (26,546)	\$ 2,000

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Mosquito Control Block Grant	WIC Program 2012	Children's Psychiatric Res. Tr	Child Services	Yellow River Debris Project	Yellow River Basin Project	County & Local Law Enforcement
Cash and investments - beginning	\$ 420	\$ (19,010)	\$ 1,056	\$ 6,691	\$ -	\$ 26,677	\$ 1,212
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	109,839	-	-	-	-	-
Charges for services	-	-	-	-	-	-	2,901
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	11,605	-	-	15,470	116,775	-
Total receipts	-	121,444	-	-	15,470	116,775	2,901
Disbursements:							
Personal services	-	80,287	-	-	-	-	-
Supplies	-	9,758	-	-	-	-	-
Other services and charges	-	10,098	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	15,470	120,374	2,217
Total disbursements	-	100,143	-	-	15,470	120,374	2,217
Excess (deficiency) of receipts over disbursements	-	21,301	-	-	-	(3,599)	684
Cash and investments - ending	\$ 420	\$ 2,291	\$ 1,056	\$ 6,691	\$ -	\$ 23,078	\$ 1,896

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	Rural Demonstration Project	Public Health Preparedness Grt	LHMF/Tobacco Settlement	Operation Pullover	Victim Assistant Grant-97va046	Child Immunization Grant	Totals
Cash and investments - beginning	\$ (94)	\$ 153	\$ 61,579	\$ (846)	\$ (4)	\$ 60	\$ 17,341,182
Receipts:							
Taxes	-	-	-	-	-	-	17,639,192
Licenses and permits	-	-	-	-	-	-	265,522
Intergovernmental	-	-	17,495	-	-	-	4,334,134
Charges for services	-	-	-	-	-	-	1,403,599
Fines and forfeits	-	-	-	-	-	-	37,776
Other receipts	-	-	-	-	-	-	13,156,887
Total receipts	-	-	17,495	-	-	-	36,837,110
Disbursements:							
Personal services	370	-	-	2,597	-	-	6,405,522
Supplies	-	-	-	-	-	-	714,842
Other services and charges	-	-	-	-	-	-	3,894,056
Capital outlay	-	-	-	-	-	-	254,550
Other disbursements	-	-	-	500	-	-	25,246,618
Total disbursements	370	-	-	3,097	-	-	36,515,588
Excess (deficiency) of receipts over disbursements	(370)	-	17,495	(3,097)	-	-	321,522
Cash and investments - ending	\$ (464)	\$ 153	\$ 79,074	\$ (3,943)	\$ (4)	\$ 60	\$ 17,662,704

STARKE COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2012

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,242,298</u>	<u>\$ 4,027,024</u>

STARKE COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2012

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities: Notes and loans payable	DeMotte State Bank - Telephone Loan	<u>\$ 20,733</u>	<u>\$ 21,770</u>

STARKE COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2012

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	\$ 13,804
Infrastructure	34,252,031
Buildings	3,556,665
Improvements other than buildings	84,073
Machinery, equipment, and vehicles	<u>5,774,448</u>
Total capital assets	<u>\$ 43,681,021</u>

STARKE COUNTY
OTHER REPORTS

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

County Auditor
County Treasurer

STARKE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 11, 2013, with Katherine Chaffins, Auditor; Kathryn Norem, President of the Board of County Commissioners; and with Dave Pearman, President of the County Council.