

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

FINANCIAL STATEMENT AND  
FEDERAL SINGLE AUDIT REPORT  
OF  
PARKE COUNTY, INDIANA  
January 1, 2013 to December 31, 2013



**FILED**  
08/08/2014



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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 A. Gregg	01-01-13 to 12-31-16
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	01-01-13 to 12-31-16
President of the Board of County Commissioners	Jim Meece	01-01-13 to 12-31-14
President of the County Council	James A. Rahn	01-01-13 to 12-31-14



**STATE OF INDIANA**  
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF PARKE COUNTY, INDIANA

***Report on the Financial Statement***

We have audited the accompanying financial statement of Parke County (County), which comprises the financial position and results of operations for the year ended December 31, 2013, and the related notes to the financial statement.

***Management's Responsibility for the Financial Statement***

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As discussed in Note 1 of the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2013.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2013, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated June 25, 2014, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


***Accompanying Information***

*Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the *U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of 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 auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

  
Paul D. Joyce, CPA  
State Examiner

June 25, 2014



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL  
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

TO: THE OFFICIALS OF PARKE COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of Parke County (County), which comprises the financial position and results of operations for the year ended December 31, 2013, and the related notes to the financial statement, and have issued our report thereon dated June 25, 2014, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

***Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of the internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as item 2013-001 to be material weaknesses.



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL  
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*  
(Continued)

***Compliance and Other Matters***


As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2013-001.

***Parke County's Response to Findings***

The County's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

  
Paul D. Joyce, CPA  
State Examiner

June 25, 2014

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## FINANCIAL STATEMENT AND ACCOMPANYING NOTES

The financial statement and accompanying notes were approved by management of the County. The financial statement and notes are presented as intended by the County.

PARKE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2013

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
After Settlement Collections	\$ 500,262	\$ 463,243	\$ 500,262	\$ 463,243
Sheriff's Inmate Trust	1,701	97,210	98,401	510
Jail Commissary	39,317	68,445	71,680	36,082
Clerk's Trust	269,027	950,220	966,166	253,081
Sheriff's Cashbook	3,660	102,727	106,301	86
General	375,934	4,545,778	4,706,864	214,848
Accident Report	6,534	1,684	-	8,218
CAGIT Certified Shares	-	1,390,528	978,994	411,534
CEDIT County Share	341,233	529,900	261,855	609,278
Child Advocacy	639	-	-	639
City and Town Court Costs	4,653	4,123	-	8,776
Clerk's Records Perpetuation	14,039	3,437	8,036	9,440
Congressional School Interest	11,885	18	1,355	10,548
Congressional School Principal	33,865	-	-	33,865
Sales Disclosure - County Share	8,988	2,155	2,210	8,933
Covered Bridge	263,373	66,336	43,094	286,615
Cumulative Bridge	660,284	393,801	616,874	437,211
Cumulative Capital Development	200,639	166,214	194,531	172,322
Drug Free Community	57,865	24,569	22,912	59,522
Emergency Planning/Right To Know	19,608	3,152	2,785	19,975
Firearms Training	13,047	14,150	5,403	21,794
Health	65,836	52,125	95,473	22,488
Identification Security Protection	4,550	1,608	-	6,158
Levy Excess	205,553	-	129,278	76,275
Local Health Maintenance	30,062	33,156	32,908	30,310
Local Road and Street	118,111	144,514	195,119	67,506
LOIT Public Safety - County Share	172,202	526,497	638,317	60,382
Misdemeanant	12,001	11,128	8,985	14,144
Motor Vehicle Highway	1,396,416	2,331,503	1,995,004	1,732,915
Park Nonreverting Capital	26,506	500	20,610	6,396
Park Nonreverting Operating	28,704	38,754	41,130	26,328
Plat Book	97,650	9,195	10	106,835
Rainy Day	588,257	411	49,991	538,677
Reassessment - 2009	37,459	-	37,459	-
Reassessment - 2015	228,158	125,555	92,968	260,745
Recorder's Records Perpetuation	45,526	24,380	17,468	52,438
Riverboat	143,083	71,034	-	214,117
Sex and Violent Offender Administration	4,597	1,009	-	5,606
Sheriff's Pension Trust	572	17,830	15,296	3,106
Supplemental Public Defender Services	11,385	9,024	4,943	15,466
Surplus Tax	72,194	13,261	10,671	74,784
Surveyor's Corner Perpetuation	4,463	4,580	2,500	6,543
Tax Sale Redemption	7,067	67,962	63,672	11,357
Tax Sale Surplus	346,668	233,210	261,050	318,828
Local Health Department Trust Account	52,738	7,781	7,816	52,703
GAL/CASA	700	5,712	5,004	1,408
Auditors Ineligible Deductions	59,664	7,815	12,507	54,972
County Elected Officials Training	2,074	1,386	384	3,076
Park And Recreation	128,468	170,885	235,137	64,216
Statewide 911	127,416	215,743	187,408	155,751
Adult Probation Administrative	40,979	14,987	15,758	40,208
Supplemental Adult Probation Services	53,384	89,305	90,731	51,958
Supplemental Juvenile Probation Services	49,713	5,999	10,694	45,018
Alternative Dispute Resolution	3,155	1,560	2,700	2,015
Donations	3,300	-	-	3,300
Payroll Clearing	803,965	3,501,145	3,421,684	883,426
Settlement	-	12,048,048	12,048,048	-
LOIT Prop Tax Oper Levies Replace	-	722,591	722,591	-
LOIT Public Safety	-	602,159	602,159	-
LOIT Stabilization	735,385	-	251,908	483,477
Wheel Tax	-	77,068	77,068	-
Sur Tax	-	218,775	218,775	-

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, 2013  
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
CVET Agency	-	59,001	59,001	-
Financial Institution Tax	-	76,953	76,953	-
CEDIT Homestead Credit	239,131	605,919	636,841	208,209
HEA 1001 State Homestead Credit	1,391	-	-	1,391
Homestead Credit Rebate	7,997	-	-	7,997
LOIT PTRC	20,077	702,435	696,107	26,405
State Fines and Forfeitures	-	1,751	1,151	600
Infraction Judgements	992	16,883	16,942	933
Special Death Benefit	75	1,270	1,210	135
Sales Disclosure - State Share	310	2,195	2,375	130
Coroners Training & Con't Education	119	891	964	46
Interstate Compact - State Share	-	350	313	37
Mortgage Recording Fees - State Share	258	1,588	1,653	193
Sex & Violent Offender State	-	107	101	6
7113 Child Restraint Violations Fines	-	500	450	50
Inheritance Tax	71,459	220,863	284,539	7,783
Education Plate Fees Agency	-	450	450	-
Riverboat Revenue Sharing	-	31,681	31,681	-
Innkeepers Tax Collections	29,831	131,788	113,454	48,165
Judgments Due Law Enforcement	30,901	3,030	2,556	31,375
CAGIT Distribution	-	2,408,637	2,408,637	-
CEDIT Distribution	3,034	605,919	608,952	1
93.563 ARRA Prosecutor IV-D Incentive	12,063	-	265	11,798
93.563 Title IV-D Incentive	17,698	4,336	1,240	20,794
93.563 Prosecutor IV-D Incentive-Post Oct '99	26,869	6,523	7,997	25,395
93.563 Clerk IV-D Incentive-Post Oct '99	108,063	4,336	10,181	102,218
Park Disc Golf Course	2,873	1,000	3,850	23
97.040 CSEPP Program	3,875	-	-	3,875
Innkeepers	55,680	118,454	110,338	63,796
Redevelopment Commission	603,160	314,198	33,184	884,174
Clerk Child Support	2,276	296,129	296,909	1,496
Reserve Deputies	3,978	-	32	3,946
National Night Out	272	875	522	625
RDP Grant Project 2011	556	-	-	556
2011 Drug & Problem Solving Grant	5,000	-	-	5,000
Sheriff Meth OT Grant	2,348	3,000	2,582	2,766
MADD Grant	205	-	-	205
Family Court Grant	3,650	5,000	3,600	5,050
EMS Station Local Match	27,470	3,000	22,064	8,406
County Law Enforcement Cont Ed	2,984	1,141	1,250	2,875
CASA Donation	67	-	-	67
Drug Court Testing & Training	1,000	-	1,000	-
Federal Forfeitures	198	-	-	198
Drug Court Assessments	235	-	-	235
16.738 Drug & Problem Solving Crt	9	28,888	19,777	9,120
Drug Coury Incentive LCC Mini	515	-	-	515
Adult Probation Match	19,463	-	13,268	6,195
Marine Patrol Grant	-	14,721	14,721	-
Forfeitures & Seizures	4,070	-	-	4,070
Drug Court Tune Up	683	-	-	683
Jury Pay	7,526	1,769	-	9,295
Problem Solving Crt Prg Income	9,700	3,257	2,133	10,824
Operation Pull Over Enforcement	34	-	-	34
Crime Victims Assistance	3,543	-	-	3,543
Local Planning Council Grant	2,792	-	-	2,792
Drug Court Workshop	1,227	-	-	1,227
Bulletproof Vest	393	42	-	435
Drug Court Loan Fund	371	-	-	371
Judge's Juvenile Incentive	191	-	-	191
LCC Mini Meth Surveillance	476	-	-	476
Tobacco Cessation Grant	1,947	-	-	1,947
93.069 H1N1 160-66 Grant	21	-	-	21

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, 2013  
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
97.042 Emergency Mgt Sub Grant	245	-	245	-
97.042 EMA Salary Reimbursement	-	15,950	15,950	-
97.042 Competitive Performance Grant	-	4,054	4,054	-
39.011 Non Revert Title III	397	-	-	397
Public Health Emergency Prepar	229	27,882	27,881	230
PHC Grant 08/31/07 - 10/31/07	33	-	-	33
Digital Camera Mini Grant	710	-	441	269
County Donation Fund	630	-	-	630
B Spencer Advocate Fund	515	-	-	515
E.M. Cert Kit Grant	55	-	-	55
16.738 JAG 10K & Undr Sheriff	10,135	-	10,135	-
Anti-Meth Mini Grant	152	-	-	152
Drug Court Vending Machine	1,921	1,032	1,846	1,107
14.228 OCRA EMS Station Grant	-	198,885	198,885	-
16.588 STOP Grant	511	20,042	19,493	1,060
Eat Better / Move More	645	-	632	13
Jury Fee Fund	-	1,769	1,769	-
93.617 2013 HHS Grant	-	30,000	-	30,000
S.C.R.A.M. User Fee	-	7,073	4,057	3,016
Pre Trial Diversion	84,699	33,278	34,577	83,400
Bears Behind Bars	-	1,040	-	1,040
Sheriff Training Donation	-	50	-	50
10.766 USDA / RD EMS STATION	-	63,474	29,372	34,102
Secure Continuous Remote Monitoring	-	15,000	14,055	945
Data Exchange GIS Grant	-	6,000	5,970	30
IN Homeland Security Laptop	-	4,000	-	4,000
Totals	<u>\$ 9,974,447</u>	<u>\$ 36,344,294</u>	<u>\$ 36,069,552</u>	<u>\$ 10,249,189</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 Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

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

*C. Cash and Investments*

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

*D. Receipts*

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

Taxes 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.

PARKE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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, 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.



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.

PARKE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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.

**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 Capitol 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.

PARKE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*B. County Police Retirement Plan*

*Plan Description*

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

*Funding Policy*

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

*C. County Police Benefit Plan*

*Plan Description*

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

*Funding Policy*

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

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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 audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The 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, 2013

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	Sheriff's Cashbook	General	Accident Report
Cash and investments - beginning	\$ 500,262	\$ 1,701	\$ 39,317	\$ 269,027	\$ 3,660	\$ 375,934	\$ 6,534
Receipts:							
Taxes	-	-	-	-	-	3,065,694	-
Licenses and permits	-	-	-	-	-	167,120	-
Intergovernmental	-	-	-	-	-	640,496	-
Charges for services	-	-	-	-	-	410,625	1,684
Fines and forfeits	-	-	-	-	-	58,047	-
Other receipts	<u>463,243</u>	<u>97,210</u>	<u>68,445</u>	<u>950,220</u>	<u>102,727</u>	<u>203,796</u>	<u>-</u>
Total receipts	<u>463,243</u>	<u>97,210</u>	<u>68,445</u>	<u>950,220</u>	<u>102,727</u>	<u>4,545,778</u>	<u>1,684</u>
Disbursements:							
Personal services	-	-	-	-	-	3,972,080	-
Supplies	-	-	-	-	-	86,186	-
Other services and charges	-	-	-	-	-	536,075	-
Capital outlay	-	-	-	-	-	2,070	-
Other disbursements	<u>500,262</u>	<u>98,401</u>	<u>71,680</u>	<u>966,166</u>	<u>106,301</u>	<u>110,453</u>	<u>-</u>
Total disbursements	<u>500,262</u>	<u>98,401</u>	<u>71,680</u>	<u>966,166</u>	<u>106,301</u>	<u>4,706,864</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(37,019)</u>	<u>(1,191)</u>	<u>(3,235)</u>	<u>(15,946)</u>	<u>(3,574)</u>	<u>(161,086)</u>	<u>1,684</u>
Cash and investments - ending	<u>\$ 463,243</u>	<u>\$ 510</u>	<u>\$ 36,082</u>	<u>\$ 253,081</u>	<u>\$ 86</u>	<u>\$ 214,848</u>	<u>\$ 8,218</u>

PARKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	CAGIT Certified Shares	CEDIT County Share	Child Advocacy	City and Town Court Costs	Clerk's Records Perpetuation	Congressional School Interest	Congressional School Principal
Cash and investments - beginning	\$ -	\$ 341,233	\$ 639	\$ 4,653	\$ 14,039	\$ 11,885	\$ 33,865
Receipts:							
Taxes	1,390,528	529,900	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	4,123	3,437	-	-
Other receipts	-	-	-	-	-	18	-
Total receipts	<u>1,390,528</u>	<u>529,900</u>	<u>-</u>	<u>4,123</u>	<u>3,437</u>	<u>18</u>	<u>-</u>
Disbursements:							
Personal services	390,002	-	-	-	5,526	-	-
Supplies	-	261,855	-	-	-	-	-
Other services and charges	577,567	-	-	-	-	-	-
Capital outlay	2,925	-	-	-	2,510	-	-
Other disbursements	8,500	-	-	-	-	1,355	-
Total disbursements	<u>978,994</u>	<u>261,855</u>	<u>-</u>	<u>-</u>	<u>8,036</u>	<u>1,355</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>411,534</u>	<u>268,045</u>	<u>-</u>	<u>4,123</u>	<u>(4,599)</u>	<u>(1,337)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 411,534</u>	<u>\$ 609,278</u>	<u>\$ 639</u>	<u>\$ 8,776</u>	<u>\$ 9,440</u>	<u>\$ 10,548</u>	<u>\$ 33,865</u>

PARKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Sales Disclosure - County Share	Covered Bridge	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Emergency Planning/Right To Know	Firearms Training
Cash and investments - beginning	\$ 8,988	\$ 263,373	\$ 660,284	\$ 200,639	\$ 57,865	\$ 19,608	\$ 13,047
Receipts:							
Taxes	-	-	248,424	151,018	-	-	-
Licenses and permits	-	-	-	-	-	-	13,350
Intergovernmental	-	-	140,989	15,046	-	-	-
Charges for services	2,155	51,800	-	-	-	3,152	-
Fines and forfeits	-	-	-	-	24,519	-	-
Other receipts	-	14,536	4,388	150	50	-	800
Total receipts	2,155	66,336	393,801	166,214	24,569	3,152	14,150
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	120,613	18,262	-	-	-
Other services and charges	655	43,094	1,200	154,669	12,412	2,785	-
Capital outlay	1,555	-	495,061	13,100	-	-	-
Other disbursements	-	-	-	8,500	10,500	-	5,403
Total disbursements	2,210	43,094	616,874	194,531	22,912	2,785	5,403
Excess (deficiency) of receipts over disbursements	(55)	23,242	(223,073)	(28,317)	1,657	367	8,747
Cash and investments - ending	\$ 8,933	\$ 286,615	\$ 437,211	\$ 172,322	\$ 59,522	\$ 19,975	\$ 21,794



PARKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Health	Identification Security Protection	Levy Excess	Local Health Maintenance	Local Road and Street	LOIT Public Safety - County Share	Misdemeanant
Cash and investments - beginning	\$ 65,836	\$ 4,550	\$ 205,553	\$ 30,062	\$ 118,111	\$ 172,202	\$ 12,001
Receipts:							
Taxes	9,816	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	978	-	-	33,139	144,514	521,299	-
Charges for services	41,165	1,608	-	10	-	-	11,128
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	166	-	-	7	-	5,198	-
Total receipts	<u>52,125</u>	<u>1,608</u>	<u>-</u>	<u>33,156</u>	<u>144,514</u>	<u>526,497</u>	<u>11,128</u>
Disbursements:							
Personal services	85,296	-	-	16,568	-	250,426	-
Supplies	2,415	-	-	2,729	195,119	21,463	-
Other services and charges	7,762	-	-	13,611	-	306,082	-
Capital outlay	-	-	-	-	-	60,346	8,985
Other disbursements	-	-	129,278	-	-	-	-
Total disbursements	<u>95,473</u>	<u>-</u>	<u>129,278</u>	<u>32,908</u>	<u>195,119</u>	<u>638,317</u>	<u>8,985</u>
Excess (deficiency) of receipts over disbursements	<u>(43,348)</u>	<u>1,608</u>	<u>(129,278)</u>	<u>248</u>	<u>(50,605)</u>	<u>(111,820)</u>	<u>2,143</u>
Cash and investments - ending	<u>\$ 22,488</u>	<u>\$ 6,158</u>	<u>\$ 76,275</u>	<u>\$ 30,310</u>	<u>\$ 67,506</u>	<u>\$ 60,382</u>	<u>\$ 14,144</u>

PARKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Motor Vehicle Highway	Park Nonreverting Capital	Park Nonreverting Operating	Plat Book	Rainy Day	Reassessment - 2009	Reassessment - 2015
Cash and investments - beginning	\$ 1,396,416	\$ 26,506	\$ 28,704	\$ 97,650	\$ 588,257	\$ 37,459	\$ 228,158
Receipts:							
Taxes	-	-	-	-	-	-	104,202
Licenses and permits	14,665	-	-	-	-	-	-
Intergovernmental	2,218,276	-	-	-	10	-	10,382
Charges for services	-	500	38,689	9,195	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	98,562	-	65	-	401	-	10,971
Total receipts	<u>2,331,503</u>	<u>500</u>	<u>38,754</u>	<u>9,195</u>	<u>411</u>	<u>-</u>	<u>125,555</u>
Disbursements:							
Personal services	1,203,129	-	-	-	-	-	43,000
Supplies	622,416	-	31,047	-	-	-	-
Other services and charges	147,160	-	9,933	-	45,844	26,650	49,968
Capital outlay	22,299	20,610	150	-	4,147	-	-
Other disbursements	-	-	-	10	-	10,809	-
Total disbursements	<u>1,995,004</u>	<u>20,610</u>	<u>41,130</u>	<u>10</u>	<u>49,991</u>	<u>37,459</u>	<u>92,968</u>
Excess (deficiency) of receipts over disbursements	<u>336,499</u>	<u>(20,110)</u>	<u>(2,376)</u>	<u>9,185</u>	<u>(49,580)</u>	<u>(37,459)</u>	<u>32,587</u>
Cash and investments - ending	<u>\$ 1,732,915</u>	<u>\$ 6,396</u>	<u>\$ 26,328</u>	<u>\$ 106,835</u>	<u>\$ 538,677</u>	<u>\$ -</u>	<u>\$ 260,745</u>

PARKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 45,526	\$ 143,083	\$ 4,597	\$ 572	\$ 11,385	\$ 72,194	\$ 4,463
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	71,034	-	-	-	-	-
Charges for services	24,380	-	1,009	14,066	-	-	4,580
Fines and forfeits	-	-	-	3,764	9,024	-	-
Other receipts	-	-	-	-	-	13,261	-
Total receipts	<u>24,380</u>	<u>71,034</u>	<u>1,009</u>	<u>17,830</u>	<u>9,024</u>	<u>13,261</u>	<u>4,580</u>
Disbursements:							
Personal services	1,640	-	-	15,296	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	4,943	-	2,500
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>15,828</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,671</u>	<u>-</u>
Total disbursements	<u>17,468</u>	<u>-</u>	<u>-</u>	<u>15,296</u>	<u>4,943</u>	<u>10,671</u>	<u>2,500</u>
Excess (deficiency) of receipts over disbursements	<u>6,912</u>	<u>71,034</u>	<u>1,009</u>	<u>2,534</u>	<u>4,081</u>	<u>2,590</u>	<u>2,080</u>
Cash and investments - ending	<u>\$ 52,438</u>	<u>\$ 214,117</u>	<u>\$ 5,606</u>	<u>\$ 3,106</u>	<u>\$ 15,466</u>	<u>\$ 74,784</u>	<u>\$ 6,543</u>

PARKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	GAL/CASA	Auditors Ineligible Deductions	County Elected Officials Training	Park And Recreation
Cash and investments - beginning	\$ 7,067	\$ 346,668	\$ 52,738	\$ 700	\$ 59,664	\$ 2,074	\$ 128,468
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	7,781	2,386	-	-	-
Charges for services	-	-	-	2,000	-	1,386	169,688
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	67,962	233,210	-	1,326	7,815	-	1,197
Total receipts	<u>67,962</u>	<u>233,210</u>	<u>7,781</u>	<u>5,712</u>	<u>7,815</u>	<u>1,386</u>	<u>170,885</u>
Disbursements:							
Personal services	-	-	-	-	4,381	-	133,527
Supplies	-	-	1,997	-	2,946	-	7,829
Other services and charges	-	-	3,975	5,004	1,807	384	85,024
Capital outlay	-	-	1,844	-	2,760	-	682
Other disbursements	63,672	261,050	-	-	613	-	8,075
Total disbursements	<u>63,672</u>	<u>261,050</u>	<u>7,816</u>	<u>5,004</u>	<u>12,507</u>	<u>384</u>	<u>235,137</u>
Excess (deficiency) of receipts over disbursements	<u>4,290</u>	<u>(27,840)</u>	<u>(35)</u>	<u>708</u>	<u>(4,692)</u>	<u>1,002</u>	<u>(64,252)</u>
Cash and investments - ending	<u>\$ 11,357</u>	<u>\$ 318,828</u>	<u>\$ 52,703</u>	<u>\$ 1,408</u>	<u>\$ 54,972</u>	<u>\$ 3,076</u>	<u>\$ 64,216</u>

PARKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Statewide 911	Adult Probation Administrative	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	Alternative Dispute Resolution	Donations	Payroll Clearing
Cash and investments - beginning	\$ 127,416	\$ 40,979	\$ 53,384	\$ 49,713	\$ 3,155	\$ 3,300	\$ 803,965
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	215,743	-	-	-	-	-	-
Fines and forfeits	-	14,987	89,295	5,969	1,560	-	-
Other receipts	-	-	10	30	-	-	3,501,145
Total receipts	<u>215,743</u>	<u>14,987</u>	<u>89,305</u>	<u>5,999</u>	<u>1,560</u>	<u>-</u>	<u>3,501,145</u>
Disbursements:							
Personal services	86,701	15,758	80,843	-	-	-	3,421,684
Supplies	1,251	-	-	3,361	-	-	-
Other services and charges	96,362	-	9,888	5,323	2,700	-	-
Capital outlay	3,094	-	-	2,010	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>187,408</u>	<u>15,758</u>	<u>90,731</u>	<u>10,694</u>	<u>2,700</u>	<u>-</u>	<u>3,421,684</u>
Excess (deficiency) of receipts over disbursements	<u>28,335</u>	<u>(771)</u>	<u>(1,426)</u>	<u>(4,695)</u>	<u>(1,140)</u>	<u>-</u>	<u>79,461</u>
Cash and investments - ending	<u>\$ 155,751</u>	<u>\$ 40,208</u>	<u>\$ 51,958</u>	<u>\$ 45,018</u>	<u>\$ 2,015</u>	<u>\$ 3,300</u>	<u>\$ 883,426</u>

PARKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Settlement	LOIT Prop Tax Oper Levies Replace	LOIT Public Safety	LOIT Stabilization	Wheel Tax	Sur Tax	CVET Agency
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 735,385	\$ -	\$ -	\$ -
Receipts:							
Taxes	12,048,048	722,591	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	602,159	-	77,068	218,775	59,001
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>12,048,048</u>	<u>722,591</u>	<u>602,159</u>	<u>-</u>	<u>77,068</u>	<u>218,775</u>	<u>59,001</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>12,048,048</u>	<u>722,591</u>	<u>602,159</u>	<u>251,908</u>	<u>77,068</u>	<u>218,775</u>	<u>59,001</u>
Total disbursements	<u>12,048,048</u>	<u>722,591</u>	<u>602,159</u>	<u>251,908</u>	<u>77,068</u>	<u>218,775</u>	<u>59,001</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>(251,908)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 483,477</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, 2013  
 (Continued)

	Financial Institution Tax	CEDIT Homestead Credit	HEA 1001 State Homestead Credit	Homestead Credit Rebate	LOIT PTRC	State Fines and Forfeitures	Infraction Judgements
Cash and investments - beginning	\$ -	\$ 239,131	\$ 1,391	\$ 7,997	\$ 20,077	\$ -	\$ 992
Receipts:							
Taxes	-	605,919	-	-	602,159	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	76,953	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	1,751	16,883
Other receipts	-	-	-	-	100,276	-	-
Total receipts	<u>76,953</u>	<u>605,919</u>	<u>-</u>	<u>-</u>	<u>702,435</u>	<u>1,751</u>	<u>16,883</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	76,953	636,841	-	-	696,107	1,151	16,942
Total disbursements	<u>76,953</u>	<u>636,841</u>	<u>-</u>	<u>-</u>	<u>696,107</u>	<u>1,151</u>	<u>16,942</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(30,922)</u>	<u>-</u>	<u>-</u>	<u>6,328</u>	<u>600</u>	<u>(59)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 208,209</u>	<u>\$ 1,391</u>	<u>\$ 7,997</u>	<u>\$ 26,405</u>	<u>\$ 600</u>	<u>\$ 933</u>

PARKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Sex & Violent Offender State	7113 Child Restraint Violations Fines
Cash and investments - beginning	\$ 75	\$ 310	\$ 119	\$ -	\$ 258	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	891	-	1,588	107	-
Fines and forfeits	1,270	-	-	350	-	-	500
Other receipts	-	2,195	-	-	-	-	-
Total receipts	<u>1,270</u>	<u>2,195</u>	<u>891</u>	<u>350</u>	<u>1,588</u>	<u>107</u>	<u>500</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,210	2,375	964	313	1,653	101	450
Total disbursements	<u>1,210</u>	<u>2,375</u>	<u>964</u>	<u>313</u>	<u>1,653</u>	<u>101</u>	<u>450</u>
Excess (deficiency) of receipts over disbursements	<u>60</u>	<u>(180)</u>	<u>(73)</u>	<u>37</u>	<u>(65)</u>	<u>6</u>	<u>50</u>
Cash and investments - ending	<u>\$ 135</u>	<u>\$ 130</u>	<u>\$ 46</u>	<u>\$ 37</u>	<u>\$ 193</u>	<u>\$ 6</u>	<u>\$ 50</u>



PARKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	Judgments Due Law Enforcement	CAGIT Distribution	CEDIT Distribution
Cash and investments - beginning	\$ 71,459	\$ -	\$ -	\$ 29,831	\$ 30,901	\$ -	\$ 3,034
Receipts:							
Taxes	-	-	-	131,788	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	220,863	450	31,681	-	-	2,408,637	605,919
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	3,030	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>220,863</u>	<u>450</u>	<u>31,681</u>	<u>131,788</u>	<u>3,030</u>	<u>2,408,637</u>	<u>605,919</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>284,539</u>	<u>450</u>	<u>31,681</u>	<u>113,454</u>	<u>2,556</u>	<u>2,408,637</u>	<u>608,952</u>
Total disbursements	<u>284,539</u>	<u>450</u>	<u>31,681</u>	<u>113,454</u>	<u>2,556</u>	<u>2,408,637</u>	<u>608,952</u>
Excess (deficiency) of receipts over disbursements	<u>(63,676)</u>	<u>-</u>	<u>-</u>	<u>18,334</u>	<u>474</u>	<u>-</u>	<u>(3,033)</u>
Cash and investments - ending	<u>\$ 7,783</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 48,165</u>	<u>\$ 31,375</u>	<u>\$ -</u>	<u>\$ 1</u>

PARKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	93.563 ARRA Prosecutor IV-D Incentive	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Park Disc Golf Course	97.040 CSEPP Program	Innkeepers
Cash and investments - beginning	\$ 12,063	\$ 17,698	\$ 26,869	\$ 108,063	\$ 2,873	\$ 3,875	\$ 55,680
Receipts:							
Taxes	-	-	-	-	-	-	118,454
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	4,336	6,523	4,336	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	1,000	-	-
Total receipts	<u>-</u>	<u>4,336</u>	<u>6,523</u>	<u>4,336</u>	<u>1,000</u>	<u>-</u>	<u>118,454</u>
Disbursements:							
Personal services	-	-	7,997	4,354	-	-	-
Supplies	-	-	-	5,165	-	-	-
Other services and charges	-	-	-	577	-	-	-
Capital outlay	-	-	-	85	-	-	-
Other disbursements	<u>265</u>	<u>1,240</u>	<u>-</u>	<u>-</u>	<u>3,850</u>	<u>-</u>	<u>110,338</u>
Total disbursements	<u>265</u>	<u>1,240</u>	<u>7,997</u>	<u>10,181</u>	<u>3,850</u>	<u>-</u>	<u>110,338</u>
Excess (deficiency) of receipts over disbursements	<u>(265)</u>	<u>3,096</u>	<u>(1,474)</u>	<u>(5,845)</u>	<u>(2,850)</u>	<u>-</u>	<u>8,116</u>
Cash and investments - ending	<u>\$ 11,798</u>	<u>\$ 20,794</u>	<u>\$ 25,395</u>	<u>\$ 102,218</u>	<u>\$ 23</u>	<u>\$ 3,875</u>	<u>\$ 63,796</u>

PARKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Redevelopment Commission	Clerk Child Support	Reserve Deputies	National Night Out	RDP Grant Project 2011	2011 Drug & Problem Solving Grant	Sheriff Meth OT Grant
Cash and investments - beginning	\$ 603,160	\$ 2,276	\$ 3,978	\$ 272	\$ 556	\$ 5,000	\$ 2,348
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	314,198	296,129	-	875	-	-	3,000
Total receipts	314,198	296,129	-	875	-	-	3,000
Disbursements:							
Personal services	-	-	-	-	-	-	2,397
Supplies	-	-	-	522	-	-	-
Other services and charges	-	-	32	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	33,184	296,909	-	-	-	-	185
Total disbursements	33,184	296,909	32	522	-	-	2,582
Excess (deficiency) of receipts over disbursements	281,014	(780)	(32)	353	-	-	418
Cash and investments - ending	\$ 884,174	\$ 1,496	\$ 3,946	\$ 625	\$ 556	\$ 5,000	\$ 2,766

PARKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	MADD Grant	Family Court Grant	EMS Station Local Match	County Law Enforcement Cont Ed	CASA Donation	Drug Court Testing & Training	Federal Forfeitures
Cash and investments - beginning	\$ 205	\$ 3,650	\$ 27,470	\$ 2,984	\$ 67	\$ 1,000	\$ 198
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	5,000	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	3,000	1,141	-	-	-
Total receipts	-	5,000	3,000	1,141	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	1,000	-
Other services and charges	-	3,600	22,064	1,250	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	3,600	22,064	1,250	-	1,000	-
Excess (deficiency) of receipts over disbursements	-	1,400	(19,064)	(109)	-	(1,000)	-
Cash and investments - ending	<u>\$ 205</u>	<u>\$ 5,050</u>	<u>\$ 8,406</u>	<u>\$ 2,875</u>	<u>\$ 67</u>	<u>\$ -</u>	<u>\$ 198</u>

PARKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Drug Court Assessments	16.738 Drug & Problem Solving Crt	Drug Coury Incentive LCC Mini	Adult Probation Match	Marine Patrol Grant	Forfeitures & Seizures	Drug Court Tune Up
Cash and investments - beginning	\$ 235	\$ 9	\$ 515	\$ 19,463	\$ -	\$ 4,070	\$ 683
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	28,888	-	-	14,721	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	28,888	-	-	14,721	-	-
Disbursements:							
Personal services	-	19,777	-	13,268	11,790	-	-
Supplies	-	-	-	-	2,088	-	-
Other services and charges	-	-	-	-	843	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	19,777	-	13,268	14,721	-	-
Excess (deficiency) of receipts over disbursements	-	9,111	-	(13,268)	-	-	-
Cash and investments - ending	\$ 235	\$ 9,120	\$ 515	\$ 6,195	\$ -	\$ 4,070	\$ 683

PARKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Jury Pay	Problem Solving Crt Prg Income	Operation Pull Over Enforcement	Crime Victims Assistance	Local Planning Council Grant	Drug Court Workshop	Bulletproof Vest
Cash and investments - beginning	\$ 7,526	\$ 9,700	\$ 34	\$ 3,543	\$ 2,792	\$ 1,227	\$ 393
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	1,769	3,257	-	-	-	-	-
Other receipts	-	-	-	-	-	-	42
Total receipts	<u>1,769</u>	<u>3,257</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>42</u>
Disbursements:							
Personal services	-	1,513	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	620	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>2,133</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>1,769</u>	<u>1,124</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>42</u>
Cash and investments - ending	<u>\$ 9,295</u>	<u>\$ 10,824</u>	<u>\$ 34</u>	<u>\$ 3,543</u>	<u>\$ 2,792</u>	<u>\$ 1,227</u>	<u>\$ 435</u>

PARKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Drug Court Loan Fund	Judge's Juvenile Incentive	LCC Mini Meth Surveillance	Tobacco Cessation Grant	93.069 H1N1 160-66 Grant	97.042 Emergency Mgt Sub Grant	97.042 EMA Salary Reimbursement
Cash and investments - beginning	\$ 371	\$ 191	\$ 476	\$ 1,947	\$ 21	\$ 245	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	15,950
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	15,950
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	245	15,950
Total disbursements	-	-	-	-	-	245	15,950
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(245)	-
Cash and investments - ending	<u>\$ 371</u>	<u>\$ 191</u>	<u>\$ 476</u>	<u>\$ 1,947</u>	<u>\$ 21</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, 2013  
 (Continued)

	97.042 Competitive Performance Grant	39.011 Non Revert Title III	Public Health Emergency Prepar	PHC Grant 08/31/07 - 10/31/07	Digital Camera Mini Grant	County Donation Fund	B Spencer Advocate Fund
Cash and investments - beginning	\$ -	\$ 397	\$ 229	\$ 33	\$ 710	\$ 630	\$ 515
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	4,054	-	27,882	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>4,054</u>	<u>-</u>	<u>27,882</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	12,984	-	-	-	-
Supplies	342	-	-	-	-	-	-
Other services and charges	-	-	10,459	-	-	-	-
Capital outlay	3,712	-	4,438	-	441	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>4,054</u>	<u>-</u>	<u>27,881</u>	<u>-</u>	<u>441</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>1</u>	<u>-</u>	<u>(441)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 397</u>	<u>\$ 230</u>	<u>\$ 33</u>	<u>\$ 269</u>	<u>\$ 630</u>	<u>\$ 515</u>



PARKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	E.M. Cert Kit Grant	16.738 JAG 10K & Undr Sheriff	Anti-Meth Mini Grant	Drug Court Vending Machine	14.228 OCRA EMS Station Grant	16.588 STOP Grant
Cash and investments - beginning	\$ 55	\$ 10,135	\$ 152	\$ 1,921	\$ -	\$ 511
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	198,885	13,375
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	1,032	-	6,667
Total receipts	-	-	-	1,032	198,885	20,042
Disbursements:						
Personal services	-	-	-	-	-	19,493
Supplies	-	-	-	1,846	-	-
Other services and charges	-	-	-	-	198,885	-
Capital outlay	-	4,810	-	-	-	-
Other disbursements	-	5,325	-	-	-	-
Total disbursements	-	10,135	-	1,846	198,885	19,493
Excess (deficiency) of receipts over disbursements	-	(10,135)	-	(814)	-	549
Cash and investments - ending	<u>\$ 55</u>	<u>\$ -</u>	<u>\$ 152</u>	<u>\$ 1,107</u>	<u>\$ -</u>	<u>\$ 1,060</u>

PARKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Eat Better / Move More	Jury Fee Fund	93.617 2013 HHS Grant	S.C.R.A.M. User Fee	Pre Trial Diversion	Bears Behind Bars
Cash and investments - beginning	\$ 645	\$ -	\$ -	\$ -	\$ 84,699	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	30,000	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	1,769	-	7,073	33,278	-
Other receipts	-	-	-	-	-	1,040
Total receipts	<u>-</u>	<u>1,769</u>	<u>30,000</u>	<u>7,073</u>	<u>33,278</u>	<u>1,040</u>
Disbursements:						
Personal services	-	-	-	-	22,346	-
Supplies	57	-	-	-	-	-
Other services and charges	575	-	-	4,057	574	-
Capital outlay	-	-	-	-	4,990	-
Other disbursements	-	1,769	-	-	6,667	-
Total disbursements	<u>632</u>	<u>1,769</u>	<u>-</u>	<u>4,057</u>	<u>34,577</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(632)</u>	<u>-</u>	<u>30,000</u>	<u>3,016</u>	<u>(1,299)</u>	<u>1,040</u>
Cash and investments - ending	<u>\$ 13</u>	<u>\$ -</u>	<u>\$ 30,000</u>	<u>\$ 3,016</u>	<u>\$ 83,400</u>	<u>\$ 1,040</u>

PARKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Sheriff Training Donation	10.766 USDA / RD EMS STATION	Secure Continuous Remote Monitoring	Data Exchange GIS Grant	IN Homeland Security Laptop	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,974,447
Receipts:						
Taxes	-	-	-	-	-	19,728,541
Licenses and permits	-	-	-	-	-	195,135
Intergovernmental	-	63,474	-	6,000	4,000	8,535,260
Charges for services	-	-	-	-	-	1,007,149
Fines and forfeits	-	-	-	-	-	285,655
Other receipts	50	-	15,000	-	-	6,592,554
Total receipts	<u>50</u>	<u>63,474</u>	<u>15,000</u>	<u>6,000</u>	<u>4,000</u>	<u>36,344,294</u>
Disbursements:						
Personal services	-	-	-	-	-	9,841,776
Supplies	-	-	-	-	-	1,390,509
Other services and charges	-	-	-	5,970	-	2,402,883
Capital outlay	-	29,372	14,055	-	-	706,051
Other disbursements	-	-	-	-	-	21,728,333
Total disbursements	<u>-</u>	<u>29,372</u>	<u>14,055</u>	<u>5,970</u>	<u>-</u>	<u>36,069,552</u>
Excess (deficiency) of receipts over disbursements	<u>50</u>	<u>34,102</u>	<u>945</u>	<u>30</u>	<u>4,000</u>	<u>274,742</u>
Cash and investments - ending	<u>\$ 50</u>	<u>\$ 34,102</u>	<u>\$ 945</u>	<u>\$ 30</u>	<u>\$ 4,000</u>	<u>\$ 10,249,189</u>

PARKE COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2013

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 844,365</u>	<u>\$ -</u>

PARKE COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2013

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Ikon / Ricoh	Copier - Printer	\$ 13,444	05-29-08	05-29-13
Ikon / Ricoh	Copier - Printer	1,328	12-03-12	12-03-17
Ikon / Ricoh	Copier - Printer	<u>1,490</u>	12-07-11	12-07-16
Total governmental activities		<u>16,262</u>		
Total of annual lease payments		<u><u>\$ 16,262</u></u>		

PARKE COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2013

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	1,331,896
Machinery, equipment, and vehicles	5,839,784
Total governmental activities	61,546,980
Total capital assets	\$ 61,546,980

SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF PARKE COUNTY, INDIANA

***Report on Compliance for Each Major Federal Program***

We have audited Parke County's (County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

***Basis for Qualified Opinion on CDBG -State Administered CDBG Cluster***

As described in item 2013-003 in the accompanying Schedule of Findings and Questioned Costs, the County did not comply with requirements regarding Reporting that are applicable to its CDBG - State Administered CDBG Cluster. Compliance with such requirements is necessary, in our opinion, for the County to comply with requirements applicable to that program.



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
(Continued)

***Qualified Opinion on CDBG - State Administered CDBG Cluster***

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion* paragraph, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the CDBG - State Administered CDBG Cluster for the year ended December 31, 2013.

***Unmodified Opinion on the Other Major Federal Program***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its other major federal program identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs for the year ended December 31, 2013.

***Other Matters***

The County's response to the noncompliance findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

***Report on Internal Control Over Compliance***

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.


Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2013-002 to be material weaknesses.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
(Continued)

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

  
Paul D. Joyce, CPA  
State Examiner

June 25, 2014

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTE

The Schedule of Expenditures of Federal Awards and accompanying note presented were approved by management of the County. The schedule and note are presented as intended by the County.

PARKE COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2013

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Agriculture</u>				
Community Facilities Loans and Grants Cluster Community Facilities Loans and Grants USDA/RD EMS Station	Direct Grant	10.766	IN-705-00-04	\$ <u>29,372</u>
Total - Community Facilities Loans and Grants Cluster				<u>29,372</u>
Total - Department of Agriculture				<u>29,372</u>
<u>Department of Commerce</u>				
ARRA - State Broadband Data and Development Grant Program	Indiana Office of Technology	11.558	EDS# D20-3-8132	<u>6,000</u>
Total - ARRA - State Broadband Data and Development Grant Program				<u>6,000</u>
Total - Department of Commerce				<u>6,000</u>
<u>Department of Housing and Urban Development</u>				
CDBG - State-Administered CDBG Cluster Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii OCRA EMS Station Grant	Indiana Office of Community and Rural Affairs	14.228	CF-10-216 2012	<u>198,885</u>
Total - CDBG - State-Administered CDBG Cluster				<u>198,885</u>
Total - Department of Housing and Urban Development				<u>198,885</u>
<u>Department of Justice</u>				
JAG Program Cluster Edward Byrne Memorial Justice Assistance Grant Program Drug Court Drug Court	Indiana Criminal Justice Institute	16.738	11-DJ-028 2011-JAG-01	5,307 <u>18,256</u>
Total - JAG Program Cluster				<u>23,563</u>
Violence Against Women Formula Grants STOP Grant	Indiana Criminal Justice Institute	16.588	2010-WF-AX-0022	<u>13,375</u>
Total - Department of Justice				<u>36,938</u>
<u>Department of Transportation</u>				
Highway Planning and Construction Cluster Highway Planning and Construction Bridge Inspections Bridge 22 Bridge 72 Bridge 248	Indiana Department of Transportation	20.205	Des#1173327 Des#0501004 Des#0800716 Des#0900839	51,247 31,840 15,068 <u>18,083</u>
Total - Highway Planning and Construction				<u>116,238</u>
Total - Highway Planning and Construction Cluster				<u>116,238</u>
Total - Department of Transportation				<u>116,238</u>

The accompanying note is an integral part of the Schedule of Expenditures of Federal Awards.

PARKE COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2013  
(Continued)

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Health and Human Services</u>				
Public Health Emergency Preparedness	Indiana State Department of Health			
Public Health Emergency Preparedness		93.069	BPRS-169-70	12,985
Public Health Emergency Preparedness			BPRS-160-75	<u>14,897</u>
Total - Public Health Emergency Preparedness				<u>27,882</u>
Child Support Enforcement	Indiana Department of Child Services			
Title IV-D Incentive		93.563	General	1,240
Prosecutor IV-D Incentive			Prosecutor	7,997
Clerk IV-D Incentive			Clerk	10,180
General IV-D Indirect Costs			General	24,594
Prosecutor IV-D Reimbursement			Prosecutor	18,324
Clerk IV-D Reimbursement			Clerk	15,171
ARRA - Child Support Enforcement				
Prosecutor ARRA	Indiana Department of Child Services	93.563	Prosecutor	<u>265</u>
Total - Child Support Enforcement				<u>77,771</u>
Total - Department of Health and Human Services				<u>105,653</u>
<u>Department of Homeland Security</u>				
Boating Safety Financial Assistance	Indiana Department of Homeland Security			
Marine Patrol		97.012	E11-1-0008	<u>14,721</u>
Emergency Management Performance Grants	Indiana Department of Homeland Security			
Competitive Performance		97.042	C44P-3-053B	4,054
EMA Salary Reimbursement			C44P-3-289B	<u>15,950</u>
Total - Emergency Management Performance Grants				<u>20,004</u>
Total - Department of Homeland Security				<u>34,725</u>
Total federal awards expended				<u>\$ 527,811</u>

The accompanying note is an integral part of the Schedule of Expenditures of Federal Awards.

PARKE COUNTY  
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

***Basis of Presentation***

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statement. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

PARKE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**Section I - Summary of Auditor's Results**

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Type of auditor's report issued on compliance for major programs:	Unmodified for the Highway Planning and Construction Cluster, Qualified for the CDBG - State-Administered CDBG Cluster
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	yes

Identification of Major Programs:

\_\_\_\_\_ Name of Federal Program or Cluster \_\_\_\_\_

CDBG - State-Administered CDBG Cluster  
Highway Planning and Construction Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee?	no
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**Section II - Financial Statement Findings**

**FINDING 2013-001 - INTERNAL CONTROL AND COMPLIANCE OVER THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

The County did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). The County should have proper controls in place over the preparation of the SEFA to ensure accurate reporting of federal awards. Without a proper system of internal control in place that operates effectively, material misstatements of the SEFA could remain undetected.

PARKE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

During the audit of the SEFA, we noted the following errors: the ARRA - State Broadband Data and Development Grant Program was omitted from the schedule. The Child Support Enforcement amount reported did not include the reimbursement portion of the funding. There were some amounts included that were not from federal funding sources such as local match money and an error correction from the prior period. In the Edward Byrne Memorial Justice Assistance Grant Program and Public Health Emergency Preparedness, the funding was from two separate programs, but was combined into one line. One grant was marked as a pass-through, but was direct. ARRA funding for Child Support Enforcement, although identified as ARRA was not shown as a separate program. There were several incorrect pass-through entity identifying numbers. It appeared that the numbers were not updated from the prior year. Audit adjustments were proposed, accepted by the County, and made to the SEFA presented in this report. These adjustments resulted in a presentation of the SEFA that is materially correct in relation to the financial statement.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

OMB Circular A-133, Subpart C, section .300 states in part: "The auditee shall: . . . (d) Prepare appropriate financial statements, including the schedule of expenditures of Federal Awards in accordance with section .310."

OMB Circular A-133, Subpart C, section .310(b) states:

"Schedule of expenditures of Federal awards. The auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple award years, the auditee may list the amount of Federal awards expended for each award year separately. At a minimum, the schedule shall:

- (1) List individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs. For R&D, total Federal awards expended shall be shown either by individual award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available.
- (4) Include notes that describe the significant accounting policies used in preparing the schedule.



PARKE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

- (5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to subrecipients from each Federal program.
- (6) Include, in either the schedule or a note to the schedule, the value of the Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. While not required, it is preferable to present this information in the schedule."

**Section III - Federal Award Findings and Questioned Costs**

**FINDING 2013-002 - INTERNAL CONTROLS OVER COMPLIANCE REQUIREMENTS THAT HAVE A DIRECT AND MATERIAL EFFECT TO COMMUNITY DEVELOPMENT BLOCK GRANT/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII**

Federal Agency: Department of Housing and Urban Development

Federal Program: Community Development Block Grant/State's  
Program and Non-Entitlement Grants in Hawaii

CFDA Number: 14.228

Federal Award Number and Year (or Other Identifying Number): CF-10-216 2012

Pass-Through Entity: Indiana Office of Community and Rural Affairs

Management of the County has not established an effective internal control system, which would include segregation of duties, related to the grant agreement and the compliance requirement of Reporting that has a direct and material effect to the program. Semiannual reports required by the grant agreement were not filed for the program during the audit period. There were no controls in place to identify that reports were not filed or to ensure that reports were filed accurately and timely. The failure to establish an effective internal control system places the County at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could also allow noncompliance with compliance requirements and allow the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

An internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement, or a type of compliance requirement of a federal program will be prevented, detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the program. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

The failure to establish internal controls could enable material noncompliance to go undetected. Noncompliance of the grant agreement or the compliance requirements that have a direct and material effect to the program could result in the loss of federal funds to the County.

PARKE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

We recommended that the County's management establish controls, including segregation of duties, related to the grant agreement and all compliance requirements that have a direct and material effect to the program.

***FINDING 2013-003 - REPORTING***

Federal Agency: Department of Housing and Urban Development  
Federal Program: Community Development Block Grant/State's  
Program and Non-Entitlement Grants in Hawaii  
CFDA Number: 14.228  
Federal Award Number and Year (or Other Identifying Number): CF-10-216 2012  
Pass-Through Entity: Indiana Office of Community and Rural Affairs

As part of the grant agreement, the County is required to submit semiannual reports to the Indiana Office of Community and Rural Affairs, but the County did not file any semiannual reports during the audit period.

The Indiana CDBG Handbook, Section 1.9.3 states in part:

"OCRA requires Grantees to report on grant progress through the life of the project and in some cases following the closeout of the project. It is very important to note that should any of the reports listed below not be submitted to OCRA by the stated due dates, the reports will be considered past due and all future grant requests by the Grantee will be denied until the reports are submitted and approved. These reports include:

1. Semi Annual Reports - All Grantees must submit this report every six months (due by January 31 and July 31) until the project is closed out."

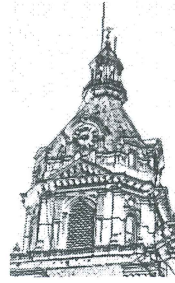
The County did not comply with the requirements of the pass-through agency. As stated in the handbook, any future grant requests will be denied until the reports are submitted and approved.

We recommended that officials prepare all required reports on a timely basis, and that they contact the Indiana Office of Community and Rural Affairs regarding whether to file previously required reports.

#### AUDITEE PREPARED DOCUMENTS

The subsequent documents were provided by management of the County. The documents are presented as intended by the County.

Pam Adams  
Parke County Auditor  
116 West High Street, Room 104  
Rockville, IN 47872  
765-569-3422 or FAX 765-569-4037  
[auditor@parkecounty-in.gov](mailto:auditor@parkecounty-in.gov)



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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Finding Number 2012-2, Internal Controls Over All Applicable Compliance Requirements for Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii

Original SBA Audit Report Number: B42309  
Fiscal Year: FY2012  
Auditee Contact Person: Pam Adams  
Title of Contact Person: County Auditor  
Phone Number: 765-569-4074  
Status of Finding: \_\_\_\_\_

- Davis Bacon & Special Tests and Provisions: the construction portion of the grant project was completed prior to 2013 therefore these requirements did not apply for 2013.
- Reporting: No controls.
- Cash Management: There have not been any receipts or disbursements since last year's audit, therefore I must state there were no changes.

Finding Number 2012-3, Reporting (CDBG)

Original SBA Audit Report Number: B42309  
Fiscal Year: FY2012  
Auditee Contact Person: Pam Adams  
Title of Contact Person: County Auditor  
Phone Number: 765-569-4074  
Status of Finding: \_\_\_\_\_

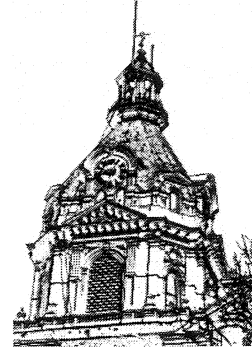
- There were no changes: The Grant Administrator did not prepare or submit Semi Annual Reports in 2013.

At the time of our 2012 annual audit and subsequent audit exit conference this grant was almost complete; we did not have the opportunity to put into practice many of the controls discussed in our Audit Findings. Any future grants will be administered as outlined in the 2012 Audit Corrective Action Plan for Parke County.

Signature: *Pam Adams*

Date: 06/03/2014

**Pam Adams**  
**Parke County Auditor**  
116 West High Street, Room 104  
Rockville, IN 47872  
765-569-3422 or FAX 765-569-4037  
[auditor@parkecounty-in.gov](mailto:auditor@parkecounty-in.gov)



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## PARKE COUNTY CORRECTIVE ACTION PLAN

### FINDING 2013-001 - INTERNAL CONTROL AND COMPLIANCE OVER THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Contact Person: Pam Adams  
Title of Contact Person: Parke County Auditor  
Phone Number: 765-569-3422  
Expected Completion Date: on or before September 1, 2014

#### Corrective Action:

Develop a spreadsheet log of all grant(s) that will contain all required reporting fields; the spreadsheet will be updated at the beginning of each month listing new grants, renewal information, updates (such as when identification numbers change), revenue/reimbursement information, pass-through entity information, matching funds, non-cash assistance, disbursements and any other pertinent data. The information will be entered onto the log by one Deputy Auditor and will be verified by a second Deputy Auditor. When the SEFA report is due through the Indiana Gateway the Auditor will enter the data and will print the SEFA report to be verified by Deputy Auditor's for accuracy prior to submission.

### FINDING 2013-002 - INTERNAL CONTROLS OVER COMPLIANCE REQUIREMENTS THAT HAVE A DIRECT AND MATERIAL EFFECT TO COMMUNITY DEVELOPMENT BLOCK GRANT/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII

Contact Person: Pam Adams  
Title of Contact Person: Parke County Auditor  
Phone Number: 765-569-3422  
Expected Completion Date: on or before September 1, 2014

#### Corrective Action:

Develop a checklist and calendar for each grant which will identify when required actions and reports are due and by whom (department, unit and/or third party administrator). A Deputy Auditor will contact the responsible department, unit and/or third party administrator prior to each required action to determine the status of said required action and to ensure there are no impediments to fulfilling the requirements completely and on time.

FINDING 2013-003 - REPORTING

Contact Person: Pam Adams  
Title of Contact Person: Parke County Auditor  
Phone Number: 765-569-3422  
Expected Completion Date: on or before September 1, 2014

Corrective Action:

Will contact the Indiana Office of Community and Rural Affairs regarding submission of the omitted 2013 semi-annual reports; and submit the semi-annual reports for 2013 if required.

SIGN: *Pam Adams*  
TITLE: Parke County Auditor  
DATE: 06/24/2014

#### OTHER REPORT

In addition to this report, a Supplemental Compliance Report has been issued for the County. That report can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.