

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

FINANCIAL STATEMENT AUDIT REPORT

OF

STARKE COUNTY, INDIANA

January 1, 2022 to December 31, 2022



FILED

08/18/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Rachel Oesterreich	01-01-22 to 12-31-23
County Treasurer	Lauri Venckus	01-01-22 to 12-31-23
Clerk of the Circuit Court	Bernadette Manuel	01-01-22 to 12-31-23
County Sheriff	William Dulin Jack Rosa	01-01-22 to 12-31-22 01-01-23 to 12-31-23
County Recorder	Mandy Thomason	01-01-22 to 12-31-23
President of the Board of County Commissioners	Charlie Chesak	01-01-22 to 12-31-23
President of the County Council	Dave Pearman	01-01-22 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF STARKE COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Starke County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2022, and the related notes to the financial statement as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of and for the year ended December 31, 2022, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of and for the year ended December 31, 2022, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

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

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 3, 2023, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Beth Kelley, CPA, CFE
Deputy State Examiner

August 3, 2023

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

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

The County's Annual Financial Report information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the County's Annual Financial Report referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

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

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

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
Co General	\$ 267,877	\$ 7,666,565	\$ 6,959,179	\$ 975,263
Accident Report Fees	3,464	1,590	-	5,054
Cedit / Co Econ Dev Income Tax	2,134,984	1,656,849	929,037	2,862,796
CEDIT-Special Jail Project	2,574,703	3,002,655	2,856,679	2,720,679
Clerks Perpetual	61,325	6,980	-	68,305
St.Co.Community Correct-Grant	(48,881)	48,881	-	-
Community Transition Program	11,685	-	-	11,685
Principal Congressional School	14,765	-	-	14,765
Innkeeper's Tax New	60,530	50,014	50,500	60,044
County Option Dog Tax	1,561	140	-	1,701
County Share Sales Disclosure	24,096	7,550	-	31,646
Cumulative Bridge	418,330	192,903	81,589	529,644
Cum Capital Development	383,053	322,144	102,326	602,871
DTFSC Fines & Fees	24,921	11,119	-	36,040
LEPC	8,259	3,540	-	11,799
Enhanced Access Fund	28,216	24,118	17,665	34,669
County Extradition Fund	81	-	-	81
Firearms Training	5,670	41,494	21,331	25,833
Health	121,700	232,264	168,322	185,642
Local Health Maint LM-174	242,550	33,139	24,008	251,681
Local Road & Street	320,010	580,488	364,149	536,349
County Corrections Fund	2,070	16,350	18,188	232
Highway Department	344,199	1,772,720	1,787,716	329,203
Sale Of Plat Books	61	-	-	61
Rainy Day Fund	1,377,905	-	-	1,377,905
County Police Pension Trust	1,215	40,553	53,209	(11,441)
Supplemental Pub Defender Svc	20,042	6,971	-	27,013
Surplus Tax	60,133	20,702	10,289	70,546
Surveyor Corner Perpetual	50,369	21,780	7,500	64,649
Unsafe Building	23,028	5,800	151	28,677
CASA Grant	26,304	22,887	17,209	31,982
Co. Aud. Ineligible Ded. Fund	3,800	162	1,069	2,893
Co. Elected Off. Training Fund	15,229	4,360	6,802	12,787
911 Fund	50,684	440,886	426,412	65,158
Supplemental Adult	318,470	48,610	73,881	293,199
Alternative Dispute Resolution	636	-	-	636
General Drain Maintenance	1,183,481	587,603	635,574	1,135,510
Drug Buy Money	1,350	3,250	1,000	3,600
Ems Donations For Educ./Suppl.	5,704	18,783	12,689	11,798
Dental Self Pay	30,760	9,895	40,655	-
Save The Hospital Fund	5,876,731	75,000	-	5,951,731
Payroll Clearing	21,513	1,922,633	1,872,603	71,543
Settlement	1	19,487,487	19,487,487	1
CVET	-	91,092	91,092	-
Financial Inst Tax	-	109,404	109,404	-
Fines & Forfeitures	102	5,868	5,452	518
Jdgmts For Violation Of Infrac	1,851	9,864	10,041	1,674
Special Death Benefits	10	700	605	105
State Share Disclosure Fee	1,110	7,510	7,750	870
Coroners Cont Ed	413	2,455	2,560	308
Interstate Compact Fees	-	63	63	-
Mortgage Recording Fee State	243	2,465	2,563	145
Sex Offender Fees--Sheriff	22	266	279	9
Child Restraint Violations	-	416	391	25
Education Plate Fee	487	376	-	863
Riverboat Wagering Rev Shrg	-	131,586	92,672	38,914
Innkeeper's Tax	2,001	4,389	-	6,390
City / Town Share Court Costs	49,270	2,668	-	51,938
Title IV-D Incentive Fund	51,217	9,117	12,126	48,208
Title IV-D Prosecutor	10,445	13,715	9,779	14,381
Title IV-D Clerk	17,736	9,117	168	26,685
Child Advocacy	297	-	297	-
Sc Sheriff Narcotic	5,432	10,310	9,767	5,975
WIC Donations	1,918	-	-	1,918
Starke County Dare Donations	45	-	-	45
St Co Health Department Donations	309	-	-	309

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

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
Farm Fund	5,386	4,430	2,635	7,181
Operation Pullover	(57)	113	-	56
WIC 2021	(14,336)	1,288	-	(13,048)
WIC BREASTFEEDING 2021	(724)	724	-	-
WIC 2022	(28,816)	129,768	101,042	(90)
WIC BREASTFEEDING 2022	(1,316)	6,994	5,678	-
WIC BREASTFEEDING 2023	-	364	1,521	(1,157)
WIC 2023	-	4,790	28,272	(23,482)
Inmate Trust	151,997	728,275	724,069	156,203
Sheriff Cashbook	1,600	1,018,383	1,019,983	-
Commissary	12,950	382,148	388,735	6,363
Treasurer	943,401	834,134	923,730	853,805
Clerk	541,705	961,717	1,046,914	456,508
Clerk ISETS	6,423	175,955	176,477	5,901
MVH Restricted	409,241	1,647,747	1,054,168	1,002,820
2015 Reassessment	101,897	392,460	359,711	134,646
Opioid Restricted Funds	-	216,280	-	216,280
Opioid Unrestricted Funds	-	52,519	-	52,519
CARES Act	3,469	-	-	3,469
Supplemental Juvenile	4,062	315	5,000	(623)
Public Defender Fund	825	155	-	980
Sex Offender Registration Co	3,415	2,382	3,726	2,071
CASA Donations	1,093	-	-	1,093
Community Corrections	14	-	-	14
Auditor's Transfer Fee	54,447	16,220	31,864	38,803
Jury Pay	2,055	388	-	2,443
Recorder Perpetual	182,677	79,897	44,271	218,303
Pretrial Diversion Fund	(13,733)	31,085	9,143	8,209
Special Vehicle Inspect Fund	1,618	698	-	2,316
Auditor Fees--Co. Opt. Dog Tax	304	-	-	304
Starke County Forest Fund	17,242	3,357	-	20,599
Election Bd. Candidate Penalty	1,020	1,791	-	2,811
Therapeutic Community Program	132,906	399,075	405,634	126,347
Redact Fund--Recorder	20,459	4,356	-	24,815
SCCC Project Income	244,517	244,824	231,439	257,902
Park Board	36,680	192,806	187,205	42,281
Veteran's Memorial Fund	13	2,000	520	1,493
Surveyor Copy Fund	580	20	-	600
SCCC CTP Fees	210,216	16,250	-	226,466
2019 TAX SALE	16,887	-	-	16,887
Park Board Donation Fund	8,580	30,000	-	38,580
General Pop. Substance Abuse	4,877	-	-	4,877
Gen. Pop Subs. Abuse 2nd Year	28,545	65,461	59,791	34,215
WIC Special Fund	1,745	-	1	1,744
SCCC Contribution	632	-	-	632
2022 Tax Sale	-	808,804	230,279	578,525
2021 Certificate Sale	-	2,613	2,613	-
Courthouse Elevator Sus. Fund	12,450	-	-	12,450
2019 Tax Certificate Sale	698	-	-	698
2020 Certificate Sale	3,827	-	3,707	120
State Pay Public Defender	21,307	35,000	59,105	(2,798)
2021 Tax Sale	278,408	20,763	108,995	190,176
2020 Tax Sale	171,099	-	39,907	131,192
LIT PROPERTY TAX RELIEF	24,422	275,549	275,501	24,470
LIT CERTIFIED SHARES	-	1,318,329	1,318,329	-
LIT CEDIT	-	681,067	681,067	-
Emergency Management Grant	8,315	-	-	8,315
DOC Probation Dept Grant	1,485	62,186	64,578	(907)
ARP American Rescue Plan Act	2,182,423	2,233,255	434,413	3,981,265
Stellar Communities	(19,658)	360,775	367,264	(26,147)
Starke County Check Enfrmnt Fd	2,324	-	-	2,324
Hava Accessibility Grant	4,012	-	-	4,012
Tact Narco Team Rico	1,867	6,652	2,378	6,141
Knox Lead Track Grant	1,229	-	-	1,229
Knox Lead Track Expenses	436,055	43,467	107,635	371,887
IN Crim Just Vict Ast/ 02va147	5,677	55,634	50,622	10,689

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

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
Indiana Prosecuting Att. Grant	455	-	-	455
Yellow River Basin Project	1,834	-	-	1,834
County & Local Law Enforcement	497	183	-	680
LHMF/Tobacco Settlement	137,367	17,164	9,806	144,725
Drug Analysis Test Kits Grant	9	-	-	9
SCCC Grant 2017-2018	-	321,302	322,905	(1,603)
Starke Marshall Interdiction	774	-	-	774
BPPE	-	113	-	113
WTH GRANT	2,850	-	-	2,850
Mobile Response Grant	(1,140)	11,880	14,450	(3,710)
No. Indiana Community Found.	409	-	-	409
JDAI Coordinator Grant	11,148	15,975	4,300	22,823
Mobile Food Delivery	19,903	-	-	19,903
Coroner Overdose	1,984	1,333	2,505	812
Court Interpreter Grant	1,872	-	448	1,424
Opioid Grant	107,969	-	27,148	80,821
JDAI 20/21	11,777	-	10,778	999
COVID Court	(24,631)	21,772	51	(2,910)
WIC Program	139	-	-	139
HealthLink Officer/Social Work	(12,806)	108,120	102,262	(6,948)
Clean Cities Grant	(50,000)	50,000	-	-
CR700E CCMG 2021	-	632,153	632,153	-
CC Range Rd CCMG 2022	-	749,478	734,168	15,310
JDAI Program & Services	(25,259)	-	-	(25,259)
WIC Program 2016	-	-	-	-
WIC BREASTFEEDING 2019	183	-	-	183
Totals	<u>\$ 22,631,262</u>	<u>\$ 54,282,982</u>	<u>\$ 48,801,124</u>	<u>\$ 28,113,120</u>

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

STARKE COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

Taxes. Amounts received from one or more of the following: property tax, local income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

Licenses and permits. Amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

STARKE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

E. Disbursements

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

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

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

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

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

STARKE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

STARKE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

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

STARKE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

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

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

Contributions

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

STARKE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of certain funds being established to account for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2022. There are two funds that are not grant funds that contain a cash balance deficit, the County Police Pension Trust (1193) and the Supplemental Juvenile (2105). The County Auditor has been working with the Court regarding the Supplemental Juvenile fund (2105), as it is no longer a revenue functioning fund. The County Police Pension Trust deficit was created by an overpayment. Correction of the overpayment is in the progress of being resolved by the County Auditor, as each month is being monitored to correct the negative ending balance.

Note 8. Holding Corporation

The County has entered into a capital lease with the Starke County Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2022 totaled \$1,069,000.

REQUIRED SUPPLEMENTARY INFORMATION

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

	Co General	Accident Report Fees	Cedit / Co Econ Dev Income Tax	CEDIT-Special Jail Project	Clerks Perpetual
Cash and investments - beginning	\$ 267,877	\$ 3,464	\$ 2,134,984	\$ 2,574,703	\$ 61,325
Receipts:					
Taxes	5,328,013	-	-	3,002,655	-
Licenses and permits	180,659	-	-	-	-
Intergovernmental receipts	595,478	-	41,624	-	-
Charges for services	1,055,790	-	-	-	-
Fines and forfeits	11,999	-	-	-	-
Other receipts	494,626	1,590	1,615,225	-	6,980
Total receipts	<u>7,666,565</u>	<u>1,590</u>	<u>1,656,849</u>	<u>3,002,655</u>	<u>6,980</u>
Disbursements:					
Personal services	5,503,366	-	79,311	-	-
Supplies	250,235	-	-	-	-
Other services and charges	1,068,618	-	814,130	-	-
Capital outlay	8,587	-	35,596	-	-
Other disbursements	128,373	-	-	2,856,679	-
Total disbursements	<u>6,959,179</u>	<u>-</u>	<u>929,037</u>	<u>2,856,679</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>707,386</u>	<u>1,590</u>	<u>727,812</u>	<u>145,976</u>	<u>6,980</u>
Cash and investments - ending	<u>\$ 975,263</u>	<u>\$ 5,054</u>	<u>\$ 2,862,796</u>	<u>\$ 2,720,679</u>	<u>\$ 68,305</u>

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

	St.Co.Community Correct-Grant	Community Transition Program	Principal Congressional School	Innkeeper's Tax New	County Option Dog Tax
Cash and investments - beginning	\$ (48,881)	\$ 11,685	\$ 14,765	\$ 60,530	\$ 1,561
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	(1)	-	-	-	118
Charges for services	-	-	-	-	5
Fines and forfeits	-	-	-	-	-
Other receipts	48,882	-	-	50,014	17
Total receipts	48,881	-	-	50,014	140
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	50,500	-
Total disbursements	-	-	-	50,500	-
Excess (deficiency) of receipts over disbursements	48,881	-	-	(486)	140
Cash and investments - ending	\$ -	\$ 11,685	\$ 14,765	\$ 60,044	\$ 1,701

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

	County Share Sales Disclosure	Cumulative Bridge	Cum Capital Development	DTFSC Fines & Fees	LEPC
Cash and investments - beginning	\$ 24,096	\$ 418,330	\$ 383,053	\$ 24,921	\$ 8,259
Receipts:					
Taxes	-	170,134	290,291	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	22,769	27,656	-	3,540
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	7,550	-	4,197	11,119	-
Total receipts	7,550	192,903	322,144	11,119	3,540
Disbursements:					
Personal services	-	2,500	-	-	-
Supplies	-	2,000	-	-	-
Other services and charges	-	77,089	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	102,326	-	-
Total disbursements	-	81,589	102,326	-	-
Excess (deficiency) of receipts over disbursements	7,550	111,314	219,818	11,119	3,540
Cash and investments - ending	\$ 31,646	\$ 529,644	\$ 602,871	\$ 36,040	\$ 11,799

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

	Enhanced Access Fund	County Extradition Fund	Firearms Training	Health	Local Health Maint LM-174
Cash and investments - beginning	\$ 28,216	\$ 81	\$ 5,670	\$ 121,700	\$ 242,550
Receipts:					
Taxes	-	-	-	130,790	-
Licenses and permits	-	-	-	34,515	-
Intergovernmental receipts	-	-	-	66,263	33,139
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	24,118	-	41,494	696	-
Total receipts	<u>24,118</u>	<u>-</u>	<u>41,494</u>	<u>232,264</u>	<u>33,139</u>
Disbursements:					
Personal services	-	-	-	165,927	6,831
Supplies	-	-	-	1,204	2,227
Other services and charges	17,665	-	-	1,191	14,950
Capital outlay	-	-	-	-	-
Other disbursements	-	-	21,331	-	-
Total disbursements	<u>17,665</u>	<u>-</u>	<u>21,331</u>	<u>168,322</u>	<u>24,008</u>
Excess (deficiency) of receipts over disbursements	<u>6,453</u>	<u>-</u>	<u>20,163</u>	<u>63,942</u>	<u>9,131</u>
Cash and investments - ending	<u>\$ 34,669</u>	<u>\$ 81</u>	<u>\$ 25,833</u>	<u>\$ 185,642</u>	<u>\$ 251,681</u>

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

	Local Road & Street	County Corrections Fund	Highway Department	Sale Of Plat Books	Rainy Day Fund
Cash and investments - beginning	\$ 320,010	\$ 2,070	\$ 344,199	\$ 61	\$ 1,377,905
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	14,132	-	-
Intergovernmental receipts	473,488	-	1,647,747	-	-
Charges for services	107,000	-	83,021	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	16,350	27,820	-	-
Total receipts	<u>580,488</u>	<u>16,350</u>	<u>1,772,720</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	-	1,169,580	-	-
Supplies	47,321	-	238,771	-	-
Other services and charges	-	-	362,790	-	-
Capital outlay	316,828	-	-	-	-
Other disbursements	-	18,188	16,575	-	-
Total disbursements	<u>364,149</u>	<u>18,188</u>	<u>1,787,716</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>216,339</u>	<u>(1,838)</u>	<u>(14,996)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 536,349</u>	<u>\$ 232</u>	<u>\$ 329,203</u>	<u>\$ 61</u>	<u>\$ 1,377,905</u>

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

	County Police Pension Trust	Supplemental Pub Defender Svc	Surplus Tax	Surveyor Corner Perpetual	Unsafe Building
Cash and investments - beginning	\$ 1,215	\$ 20,042	\$ 60,133	\$ 50,369	\$ 23,028
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	40,553	-	-	21,780	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	6,971	20,702	-	5,800
Total receipts	<u>40,553</u>	<u>6,971</u>	<u>20,702</u>	<u>21,780</u>	<u>5,800</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	53,209	-	10,289	7,500	151
Total disbursements	<u>53,209</u>	<u>-</u>	<u>10,289</u>	<u>7,500</u>	<u>151</u>
Excess (deficiency) of receipts over disbursements	<u>(12,656)</u>	<u>6,971</u>	<u>10,413</u>	<u>14,280</u>	<u>5,649</u>
Cash and investments - ending	<u>\$ (11,441)</u>	<u>\$ 27,013</u>	<u>\$ 70,546</u>	<u>\$ 64,649</u>	<u>\$ 28,677</u>

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

	CASA Grant	Co. Aud. Ineligible Ded. Fund	Co. Elected Off. Training Fund	911 Fund	Supplemental Adult
Cash and investments - beginning	\$ 26,304	\$ 3,800	\$ 15,229	\$ 50,684	\$ 318,470
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	22,686	-	4	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	48,610
Other receipts	201	162	4,356	440,886	-
Total receipts	22,887	162	4,360	440,886	48,610
Disbursements:					
Personal services	9,475	-	-	356,714	62,151
Supplies	-	-	-	270	2,350
Other services and charges	-	-	-	65,490	9,380
Capital outlay	-	-	-	3,938	-
Other disbursements	7,734	1,069	6,802	-	-
Total disbursements	17,209	1,069	6,802	426,412	73,881
Excess (deficiency) of receipts over disbursements	5,678	(907)	(2,442)	14,474	(25,271)
Cash and investments - ending	\$ 31,982	\$ 2,893	\$ 12,787	\$ 65,158	\$ 293,199

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

	Alternative Dispute Resolution	General Drain Maintenance	Drug Buy Money	Ems Donations For Educ./Suppl.	Dental Self Pay
Cash and investments - beginning	\$ 636	\$ 1,183,481	\$ 1,350	\$ 5,704	\$ 30,760
Receipts:					
Taxes	-	530,935	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	2,978	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	53,690	3,250	18,783	9,895
Total receipts	-	587,603	3,250	18,783	9,895
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	326,427	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	309,147	1,000	12,689	40,655
Total disbursements	-	635,574	1,000	12,689	40,655
Excess (deficiency) of receipts over disbursements	-	(47,971)	2,250	6,094	(30,760)
Cash and investments - ending	\$ 636	\$ 1,135,510	\$ 3,600	\$ 11,798	\$ -

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

	Save The Hospital Fund	Payroll Clearing	Settlement	CVET	Financial Inst Tax
Cash and investments - beginning	\$ 5,876,731	\$ 21,513	\$ 1	\$ -	\$ -
Receipts:					
Taxes	-	-	16,575,112	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	2,358,324	45,556	-
Charges for services	37,500	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	37,500	1,922,633	554,051	45,536	109,404
Total receipts	75,000	1,922,633	19,487,487	91,092	109,404
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	1,872,603	19,487,487	91,092	109,404
Total disbursements	-	1,872,603	19,487,487	91,092	109,404
Excess (deficiency) of receipts over disbursements	75,000	50,030	-	-	-
Cash and investments - ending	\$ 5,951,731	\$ 71,543	\$ 1	\$ -	\$ -

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

	Fines & Forfeitures	Jdgmts For Violation Of Infrac	Special Death Benefits	State Share Disclosure Fee	Coroners Cont Ed
Cash and investments - beginning	\$ 102	\$ 1,851	\$ 10	\$ 1,110	\$ 413
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	5,868	9,864	700	7,510	2,455
Total receipts	<u>5,868</u>	<u>9,864</u>	<u>700</u>	<u>7,510</u>	<u>2,455</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	5,452	10,041	605	7,750	2,560
Total disbursements	<u>5,452</u>	<u>10,041</u>	<u>605</u>	<u>7,750</u>	<u>2,560</u>
Excess (deficiency) of receipts over disbursements	<u>416</u>	<u>(177)</u>	<u>95</u>	<u>(240)</u>	<u>(105)</u>
Cash and investments - ending	<u>\$ 518</u>	<u>\$ 1,674</u>	<u>\$ 105</u>	<u>\$ 870</u>	<u>\$ 308</u>

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

	Interstate Compact Fees	Mortgage Recording Fee State	Sex Offender Fees--Sheriff	Child Restraint Violations	Education Plate Fee
Cash and investments - beginning	\$ -	\$ 243	\$ 22	\$ -	\$ 487
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	2,465	-	-	-
Fines and forfeits	63	-	-	-	-
Other receipts	-	-	266	416	376
Total receipts	<u>63</u>	<u>2,465</u>	<u>266</u>	<u>416</u>	<u>376</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	63	2,563	279	391	-
Total disbursements	<u>63</u>	<u>2,563</u>	<u>279</u>	<u>391</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(98)</u>	<u>(13)</u>	<u>25</u>	<u>376</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 145</u>	<u>\$ 9</u>	<u>\$ 25</u>	<u>\$ 863</u>

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

	Riverboat Wagering Rev Shrg	Innkeeper's Tax	City / Town Share Court Costs	Title IV-D Incentive Fund	Title IV-D Prosecutor
Cash and investments - beginning	\$ -	\$ 2,001	\$ 49,270	\$ 51,217	\$ 10,445
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	2,668	-	-
Intergovernmental receipts	-	-	-	9,117	13,715
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	131,586	4,389	-	-	-
Total receipts	131,586	4,389	2,668	9,117	13,715
Disbursements:					
Personal services	-	-	-	11,971	7,512
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	92,672	-	-	155	2,267
Total disbursements	92,672	-	-	12,126	9,779
Excess (deficiency) of receipts over disbursements	38,914	4,389	2,668	(3,009)	3,936
Cash and investments - ending	\$ 38,914	\$ 6,390	\$ 51,938	\$ 48,208	\$ 14,381

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

	Title IV-D Clerk	Child Advocacy	Sc Sheriff Narcotic	WIC Donations	Starke County Dare Donations
Cash and investments - beginning	\$ 17,736	\$ 297	\$ 5,432	\$ 1,918	\$ 45
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	9,117	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	10,310	-	-
Total receipts	9,117	-	10,310	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	168	297	9,767	-	-
Total disbursements	168	297	9,767	-	-
Excess (deficiency) of receipts over disbursements	8,949	(297)	543	-	-
Cash and investments - ending	\$ 26,685	\$ -	\$ 5,975	\$ 1,918	\$ 45

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

	St Co Health Department Donations	Farm Fund	Operation Pullover	WIC 2021
Cash and investments - beginning	\$ 309	\$ 5,386	\$ (57)	\$ (14,336)
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	1,288
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	4,430	113	-
Total receipts	-	4,430	113	1,288
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	2,635	-	-
Total disbursements	-	2,635	-	-
Excess (deficiency) of receipts over disbursements	-	1,795	113	1,288
Cash and investments - ending	\$ 309	\$ 7,181	\$ 56	\$ (13,048)

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

	WIC BREASTFEEDING 2021	WIC 2022	WIC BREASTFEEDING 2022	WIC BREASTFEEDING 2023
Cash and investments - beginning	\$ (724)	\$ (28,816)	\$ (1,316)	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	724	129,768	6,994	364
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	<u>724</u>	<u>129,768</u>	<u>6,994</u>	<u>364</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	101,042	5,678	1,521
Total disbursements	<u>-</u>	<u>101,042</u>	<u>5,678</u>	<u>1,521</u>
Excess (deficiency) of receipts over disbursements	<u>724</u>	<u>28,726</u>	<u>1,316</u>	<u>(1,157)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (90)</u>	<u>\$ -</u>	<u>\$ (1,157)</u>

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

	WIC 2023	Inmate Trust	Sheriff Cashbook	Commissary	Treasurer
Cash and investments - beginning	\$ -	\$ 151,997	\$ 1,600	\$ 12,950	\$ 943,401
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	4,790	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	728,275	1,018,383	382,148	834,134
Total receipts	<u>4,790</u>	<u>728,275</u>	<u>1,018,383</u>	<u>382,148</u>	<u>834,134</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	28,272	724,069	1,019,983	388,735	923,730
Total disbursements	<u>28,272</u>	<u>724,069</u>	<u>1,019,983</u>	<u>388,735</u>	<u>923,730</u>
Excess (deficiency) of receipts over disbursements	<u>(23,482)</u>	<u>4,206</u>	<u>(1,600)</u>	<u>(6,587)</u>	<u>(89,596)</u>
Cash and investments - ending	<u>\$ (23,482)</u>	<u>\$ 156,203</u>	<u>\$ -</u>	<u>\$ 6,363</u>	<u>\$ 853,805</u>

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

	Clerk	Clerk ISETS	MVH Restricted	2015 Reassessment	Opioid Restricted Funds
Cash and investments - beginning	\$ 541,705	\$ 6,423	\$ 409,241	\$ 101,897	\$ -
Receipts:					
Taxes	-	-	-	356,217	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	1,647,747	33,937	216,280
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	961,717	175,955	-	2,306	-
Total receipts	961,717	175,955	1,647,747	392,460	216,280
Disbursements:					
Personal services	-	-	185,665	158,787	-
Supplies	-	-	867,359	1,027	-
Other services and charges	-	-	1,144	195,080	-
Capital outlay	-	-	-	-	-
Other disbursements	1,046,914	176,477	-	4,817	-
Total disbursements	1,046,914	176,477	1,054,168	359,711	-
Excess (deficiency) of receipts over disbursements	(85,197)	(522)	593,579	32,749	216,280
Cash and investments - ending	\$ 456,508	\$ 5,901	\$ 1,002,820	\$ 134,646	\$ 216,280

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

	Opioid Unrestricted Funds	CARES Act	Supplemental Juvenile	Public Defender Fund	Sex Offender Registration Co
Cash and investments - beginning	\$ -	\$ 3,469	\$ 4,062	\$ 825	\$ 3,415
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	52,519	-	-	-	-
Charges for services	-	-	-	-	2,382
Fines and forfeits	-	-	315	155	-
Other receipts	-	-	-	-	-
Total receipts	52,519	-	315	155	2,382
Disbursements:					
Personal services	-	-	5,000	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	3,726
Total disbursements	-	-	5,000	-	3,726
Excess (deficiency) of receipts over disbursements	52,519	-	(4,685)	155	(1,344)
Cash and investments - ending	\$ 52,519	\$ 3,469	\$ (623)	\$ 980	\$ 2,071

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

	CASA Donations	Community Corrections	Auditor's Transfer Fee	Jury Pay	Recorder Perpetual
Cash and investments - beginning	\$ 1,093	\$ 14	\$ 54,447	\$ 2,055	\$ 182,677
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	82	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	79,897
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	16,220	306	-
Total receipts	-	-	16,220	388	79,897
Disbursements:					
Personal services	-	-	3,750	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	28,114	-	44,271
Total disbursements	-	-	31,864	-	44,271
Excess (deficiency) of receipts over disbursements	-	-	(15,644)	388	35,626
Cash and investments - ending	<u>\$ 1,093</u>	<u>\$ 14</u>	<u>\$ 38,803</u>	<u>\$ 2,443</u>	<u>\$ 218,303</u>

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

	Pretrial Diversion Fund	Special Vehicle Inspect Fund	Auditor Fees--Co. Opt. Dog Tax	Starke County Forest Fund	Election Bd. Candidate Penalty
Cash and investments - beginning	\$ (13,733)	\$ 1,618	\$ 304	\$ 17,242	\$ 1,020
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	778	-	-	-	-
Charges for services	-	-	-	407	-
Fines and forfeits	-	-	-	-	-
Other receipts	30,307	698	-	2,950	1,791
Total receipts	31,085	698	-	3,357	1,791
Disbursements:					
Personal services	-	-	-	-	-
Supplies	4,210	-	-	-	-
Other services and charges	4,546	-	-	-	-
Capital outlay	387	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	9,143	-	-	-	-
Excess (deficiency) of receipts over disbursements	21,942	698	-	3,357	1,791
Cash and investments - ending	\$ 8,209	\$ 2,316	\$ 304	\$ 20,599	\$ 2,811

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

	Therapeutic Community Program	Redact Fund-Recorder	SCCC Project Income	Park Board	Veteran's Memorial Fund
Cash and investments - beginning	\$ 132,906	\$ 20,459	\$ 244,517	\$ 36,680	\$ 13
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	399,075	4,356	202,697	189,746	-
Fines and forfeits	-	-	10,490	-	-
Other receipts	-	-	31,637	3,060	2,000
Total receipts	<u>399,075</u>	<u>4,356</u>	<u>244,824</u>	<u>192,806</u>	<u>2,000</u>
Disbursements:					
Personal services	249,233	-	115,896	63,992	-
Supplies	10,469	-	4,425	30,925	-
Other services and charges	145,932	-	110,948	54,454	-
Capital outlay	-	-	-	37,834	-
Other disbursements	-	-	170	-	520
Total disbursements	<u>405,634</u>	<u>-</u>	<u>231,439</u>	<u>187,205</u>	<u>520</u>
Excess (deficiency) of receipts over disbursements	<u>(6,559)</u>	<u>4,356</u>	<u>13,385</u>	<u>5,601</u>	<u>1,480</u>
Cash and investments - ending	<u>\$ 126,347</u>	<u>\$ 24,815</u>	<u>\$ 257,902</u>	<u>\$ 42,281</u>	<u>\$ 1,493</u>

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

	Surveyor Copy Fund	SCCC CTP Fees	2019 TAX SALE	Park Board Donation Fund	General Pop. Substance Abuse
Cash and investments - beginning	\$ 580	\$ 210,216	\$ 16,887	\$ 8,580	\$ 4,877
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	20	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	16,250	-	30,000	-
Total receipts	20	16,250	-	30,000	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	20	16,250	-	30,000	-
Cash and investments - ending	\$ 600	\$ 226,466	\$ 16,887	\$ 38,580	\$ 4,877

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

	Gen. Pop Subs. Abuse 2nd Year	WIC Special Fund	SCCC Contribution	2022 Tax Sale	2021 Certificate Sale
Cash and investments - beginning	\$ 28,545	\$ 1,745	\$ 632	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	65,461	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	808,804	2,613
Total receipts	65,461	-	-	808,804	2,613
Disbursements:					
Personal services	54,954	117,925	-	-	-
Supplies	-	7,302	-	-	-
Other services and charges	-	(125,226)	-	951	100
Capital outlay	-	-	-	-	-
Other disbursements	4,837	-	-	229,328	2,513
Total disbursements	59,791	1	-	230,279	2,613
Excess (deficiency) of receipts over disbursements	5,670	(1)	-	578,525	-
Cash and investments - ending	\$ 34,215	\$ 1,744	\$ 632	\$ 578,525	\$ -

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

	Courthouse Elevator Sus. Fund	2019 Tax Certificate Sale	2020 Certificate Sale	State Pay Public Defender	2021 Tax Sale
Cash and investments - beginning	\$ 12,450	\$ 698	\$ 3,827	\$ 21,307	\$ 278,408
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	35,000	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	20,763
Total receipts	-	-	-	35,000	20,763
Disbursements:					
Personal services	-	-	-	23,206	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	5,030
Capital outlay	-	-	-	-	-
Other disbursements	-	-	3,707	35,899	103,965
Total disbursements	-	-	3,707	59,105	108,995
Excess (deficiency) of receipts over disbursements	-	-	(3,707)	(24,105)	(88,232)
Cash and investments - ending	\$ 12,450	\$ 698	\$ 120	\$ (2,798)	\$ 190,176

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

	2020 Tax Sale	LIT PROPERTY TAX RELIEF	LIT CERTIFIED SHARES	LIT CEDIT	Emergency Management Grant
Cash and investments - beginning	\$ 171,099	\$ 24,422	\$ -	\$ -	\$ 8,315
Receipts:					
Taxes	-	275,549	1,318,329	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	681,067	-
Total receipts	-	275,549	1,318,329	681,067	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	39,907	275,501	1,318,329	681,067	-
Total disbursements	39,907	275,501	1,318,329	681,067	-
Excess (deficiency) of receipts over disbursements	(39,907)	48	-	-	-
Cash and investments - ending	\$ 131,192	\$ 24,470	\$ -	\$ -	\$ 8,315

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

	DOC Probation Dept Grant	ARP American Rescue Plan Act	Stellar Communities	Starke County Check Enfrmt Fd	Hava Accessibility Grant
Cash and investments - beginning	\$ 1,485	\$ 2,182,423	\$ (19,658)	\$ 2,324	\$ 4,012
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	62,186	2,233,255	72,493	-	-
Charges for services	-	-	260,840	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	27,442	-	-
Total receipts	62,186	2,233,255	360,775	-	-
Disbursements:					
Personal services	64,577	158,929	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	90,680	-	-	-
Capital outlay	-	5,040	-	-	-
Other disbursements	1	179,764	367,264	-	-
Total disbursements	64,578	434,413	367,264	-	-
Excess (deficiency) of receipts over disbursements	(2,392)	1,798,842	(6,489)	-	-
Cash and investments - ending	\$ (907)	\$ 3,981,265	\$ (26,147)	\$ 2,324	\$ 4,012

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

	Tact Narco Team Rico	Knox Lead Track Grant	Knox Lead Track Track Expenses	IN Crim Just Vict Ast/ 02va147	Indiana Prosecuting Att. Grant
Cash and investments - beginning	\$ 1,867	\$ 1,229	\$ 436,055	\$ 5,677	\$ 455
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	45,607	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	6,652	-	43,467	10,027	-
Total receipts	6,652	-	43,467	55,634	-
Disbursements:					
Personal services	-	-	-	50,622	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,378	-	107,635	-	-
Total disbursements	2,378	-	107,635	50,622	-
Excess (deficiency) of receipts over disbursements	4,274	-	(64,168)	5,012	-
Cash and investments - ending	\$ 6,141	\$ 1,229	\$ 371,887	\$ 10,689	\$ 455

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

	Yellow River Basin Project	County & Local Law Enforcement	LHMF/Tobacco Settlement	Drug Analysis Test Kits Grant	SCCC Grant 2017-2018
Cash and investments - beginning	\$ 1,834	\$ 497	\$ 137,367	\$ 9	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	17,164	-	321,302
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	183	-	-	-
Total receipts	-	183	17,164	-	321,302
Disbursements:					
Personal services	-	-	9,806	-	322,905
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	9,806	-	322,905
Excess (deficiency) of receipts over disbursements	-	183	7,358	-	(1,603)
Cash and investments - ending	\$ 1,834	\$ 680	\$ 144,725	\$ 9	\$ (1,603)

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

	Starke Marshall Interdiction	BPPE	WTH GRANT	Mobile Response Grant	No. Indiana Community Found.
Cash and investments - beginning	\$ 774	\$ -	\$ 2,850	\$ (1,140)	\$ 409
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	2,280	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	113	-	9,600	-
Total receipts	-	113	-	11,880	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	14,450	-
Total disbursements	-	-	-	14,450	-
Excess (deficiency) of receipts over disbursements	-	113	-	(2,570)	-
Cash and investments - ending	\$ 774	\$ 113	\$ 2,850	\$ (3,710)	\$ 409

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

	JDAI Coordinator Grant	Mobile Food Delivery	Coroner Overdose	Court Interpreter Grant
Cash and investments - beginning	\$ 11,148	\$ 19,903	\$ 1,984	\$ 1,872
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	15,975	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	1,333	-
Total receipts	<u>15,975</u>	<u>-</u>	<u>1,333</u>	<u>-</u>
Disbursements:				
Personal services	-	-	2,505	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	4,300	-	-	448
Total disbursements	<u>4,300</u>	<u>-</u>	<u>2,505</u>	<u>448</u>
Excess (deficiency) of receipts over disbursements	<u>11,675</u>	<u>-</u>	<u>(1,172)</u>	<u>(448)</u>
Cash and investments - ending	<u>\$ 22,823</u>	<u>\$ 19,903</u>	<u>\$ 812</u>	<u>\$ 1,424</u>

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

	Opioid Grant	JDAI 20/21	COVID Court	WIC Program
Cash and investments - beginning	\$ 107,969	\$ 11,777	\$ (24,631)	\$ 139
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	21,772	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	-	-	21,772	-
Disbursements:				
Personal services	27,024	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	51	-
Capital outlay	-	-	-	-
Other disbursements	124	10,778	-	-
Total disbursements	27,148	10,778	51	-
Excess (deficiency) of receipts over disbursements	(27,148)	(10,778)	21,721	-
Cash and investments - ending	\$ 80,821	\$ 999	\$ (2,910)	\$ 139

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

	HealthLink Officer/Social Work	Clean Cities Grant	CR700E CCMG 2021	CC Range Rd CCMG 2022
Cash and investments - beginning	\$ (12,806)	\$ (50,000)	\$ -	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	50,000	632,153	749,478
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	108,120	-	-	-
Total receipts	<u>108,120</u>	<u>50,000</u>	<u>632,153</u>	<u>749,478</u>
Disbursements:				
Personal services	102,262	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	632,153	734,168
Total disbursements	<u>102,262</u>	<u>-</u>	<u>632,153</u>	<u>734,168</u>
Excess (deficiency) of receipts over disbursements	<u>5,858</u>	<u>50,000</u>	<u>-</u>	<u>15,310</u>
Cash and investments - ending	<u>\$ (6,948)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,310</u>

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

	JDAI Program & Services	WIC Program 2016	WIC BREASTFEEDING 2019	Totals
Cash and investments - beginning	\$ (25,259)	\$ -	\$ 183	\$ 22,631,262
Receipts:				
Taxes	-	-	-	27,978,025
Licenses and permits	-	-	-	232,056
Intergovernmental receipts	-	-	-	11,767,883
Charges for services	-	-	-	2,512,284
Fines and forfeits	-	-	-	71,632
Other receipts	-	-	-	11,721,102
Total receipts	-	-	-	54,282,982
Disbursements:				
Personal services	-	-	-	9,092,376
Supplies	-	-	-	1,470,095
Other services and charges	-	-	-	3,241,420
Capital outlay	-	-	-	408,210
Other disbursements	-	-	-	34,589,023
Total disbursements	-	-	-	48,801,124
Excess (deficiency) of receipts over disbursements	-	-	-	5,481,858
Cash and investments - ending	\$ (25,259)	\$ -	\$ 183	\$ 28,113,120

OTHER INFORMATION

STARKE COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Starke County Building Corporation	To advance refund the 2013 Bonds and to pay issuance costs.	\$ 1,067,400	7/15/2020	1/15/2032
Total of annual lease payments		<u>\$ 1,067,400</u>		

STARKE COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2022

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

	Ending Balance
Governmental activities:	
Land	\$ 507,825
Infrastructure	41,512,628
Buildings	22,646,782
Improvements other than buildings	84,073
Machinery, equipment, and vehicles	<u>11,770,581</u>
Total governmental activities	<u>76,521,889</u>
Total capital assets	<u><u>\$ 76,521,889</u></u>

OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.