

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

FINANCIAL STATEMENT AUDIT REPORT

OF

PARKE COUNTY, INDIANA

January 1, 2022 to December 31, 2023



FILED
10/29/2024

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	8-11
Notes to Financial Statement	12-17
Other Information:	
Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	20-53
Schedule of Payables and Receivables	54
Schedule of Leases and Debt	55
Other Reports.....	56

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Laura Fischer	01-01-22 to 12-31-22
	Mary Anne Wood	01-01-23 to 09-27-24
	Susan Kramer	09-28-24 to 12-31-24
County Treasurer	Kim Shorter	01-01-22 to 12-31-24
Clerk of the Circuit Court	Henry Harper	01-01-22 to 12-31-22
	Nicole Collings	01-01-23 to 12-31-24
County Sheriff	Justin W. Cole	01-01-22 to 12-31-22
	Jason Frazier	01-01-23 to 12-31-24
County Recorder	Mary A. Gregg	01-01-22 to 12-31-24
President of the Board of County Commissioners	Jim Meece	01-01-22 to 12-31-24
President of the County Council	John K. Pratt	01-01-22 to 12-31-24



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF PARKE COUNTY, INDIANA

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Parke County (County), which comprises the financial position and results of operations for the period of January 1, 2022 to December 31, 2023, 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 for the period of January 1, 2022 to December 31, 2023, 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, for the period of January 1, 2022 to December 31, 2023, 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). 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 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, 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)

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, and Schedule of Leases and Debt, 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.


Beth Kelley, CPA, CFE
Deputy State Examiner

October 9, 2024

(This page intentionally left blank.)

FINANCIAL STATEMENT AND ACCOMPANYING NOTES 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 Reports 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 Reports 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.

PARKE COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2022 and 2023

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-22	Receipts	Disbursements	12-31-22	Receipts	Disbursements	
General	\$ 5,675,060	\$ 8,187,301	\$ 6,799,892	\$ 7,062,469	\$ 9,337,572	\$ 8,029,682	\$ 8,370,359
Accident Report	4,081	2,013	3,636	2,458	1,959	1,022	3,395
CEDIT County Share	812,158	1,154,785	719,129	1,247,814	1,164,230	1,052,271	1,359,773
City and Town Court Costs	3,709	3,140	-	6,849	2,949	8,221	1,577
Clerk's Records Perpetuation	21,095	7,923	4,993	24,025	7,443	3,147	28,321
Congressional School Interest	3,026	20	2,709	337	409	328	418
Congressional School Principal	33,865	19	-	33,884	-	19	33,865
Sales Disclosure - County Share	15,644	5,840	1,682	19,802	4,455	3,056	21,201
Covered Bridge	328,800	79,770	48,399	360,171	67,091	58,743	368,519
Cumulative Bridge	582,118	413,230	495,650	499,698	374,308	302,223	571,783
Cumulative Capital Development	219,250	292,926	329,806	182,370	340,352	160,395	362,327
Drug Free Community	52,076	21,307	37,279	36,104	15,694	31,601	20,197
Economic Development Fee	7,056	3,755	6,452	4,359	-	2,092	2,267
LIT EMERGENCY MED SERVICES	-	-	-	-	660,906	281	660,625
Emergency Planning/Right to Know	37,277	3,845	2,522	38,600	3,748	2,533	39,815
Firearms Training	55,169	22,720	22,015	55,874	11,360	13,686	53,548
Health	91,263	170,242	46,126	215,379	96,489	47,692	264,176
Identification Security Protection	14,593	3,052	-	17,645	2,200	-	19,845
Levy Excess	76,275	-	-	76,275	-	-	76,275
Local Health Maintenance	56,866	49,846	29,893	76,819	33,139	51,677	58,281
Local Road and Street	803,576	340,933	544,502	600,007	387,129	317,909	669,227
LOIT Public Safety - County Share	352,910	761,577	612,045	502,442	834,489	759,686	577,245
MVH RESTRICTED	885,737	1,674,124	1,527,406	1,032,455	1,737,410	1,503,578	1,266,287
Misdemeanant	16,907	10,794	-	27,701	9,966	12,300	25,367
Motor Vehicle Highway	2,353,751	2,297,770	2,012,650	2,638,871	2,151,206	2,297,899	2,492,178
Park Nonreverting Capital	626	-	-	626	-	-	626
Park Nonreverting Operating	17,644	42,640	49,696	10,588	47,151	38,409	19,330
Plat Book	85,401	17,470	15,638	87,233	13,840	10,984	90,089
Rainy Day	200,037	464	58,742	141,759	3,026	-	144,785
Recorder's Records Perpetuation	157,093	55,357	5,165	207,285	41,751	11,328	237,708
Riverboat	244,705	63,532	54,403	253,834	67,205	32,070	288,969
Sex and Violent Offender Administration	8,018	1,040	1,624	7,434	1,470	-	8,904
Sheriff's Pension Trust	6,816	5,180	7,000	4,996	9,974	7,000	7,970
Supplemental Public Defender Services	3,727	8,959	-	12,686	11,075	5,750	18,011
Surplus Tax	131,384	8,345	17,772	121,957	20,089	7,574	134,472
Surveyor's Corner Perpetuation	37,030	15,260	11,028	41,262	11,000	11,430	40,832
Tax Sale Redemption	8,224	29,185	27,457	9,952	19,078	17,710	11,320
Tax Sale Surplus	294,078	395,496	488,437	201,137	388,617	187,343	402,411
Local Health Department Trust Account	108,455	15,212	27,629	96,038	16,117	12,323	99,832
GAL/CASA	45,253	33,917	41,928	37,242	31,945	35,911	33,276
Auditors Ineligible Deductions	4,996	-	1,870	3,126	-	1,251	1,875
County Elected Officials Training	11,576	3,052	2,142	12,486	2,228	2,248	12,466
Park and Recreation	171,340	247,538	237,261	181,617	258,435	265,354	174,698
Statewide 911	331,312	236,772	203,049	365,035	258,607	182,166	441,476
Reassessment	69,313	152,793	178,330	43,776	185,068	170,000	58,844
LOIT Special Distribution	5,090	-	-	5,090	-	-	5,090

PARKE COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2022 and 2023

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-22	Receipts	Disbursements	12-31-22	Receipts	Disbursements	12-31-23
Adult Probation Administrative	36,985	14,356	14,959	36,382	11,205	15,000	32,587
Juvenile Probation Administrative	14,783	2,853	-	17,636	2,203	-	19,839
Supplemental Adult Probation Services	139,242	90,188	90,250	139,180	96,091	87,202	148,069
Supplemental Juvenile Probation Services	35,360	5,093	1,329	39,124	5,600	1,484	43,240
Alternative Dispute Resolution	5,075	500	-	5,575	720	-	6,295
Donations	3,300	-	-	3,300	-	-	3,300
RDC - WEST CENTRAL PARKE TIF	235,841	89,170	112,933	212,078	149,416	-	361,494
Debt Service	51,370	273,559	280,067	44,862	278,967	280,048	43,781
Self-Insurance	823,185	1,920,494	2,188,147	555,532	1,801,349	2,124,998	231,883
Payroll Clearing	1,239,189	2,235,591	2,190,631	1,284,149	2,492,126	2,466,248	1,310,027
Settlement	-	15,495,043	15,495,043	-	16,574,307	16,574,307	-
LOIT Prop Tax Oper Levies Replace	156,219	2,004,040	1,584,715	575,544	1,884,838	814,826	1,645,556
LOIT Stabilization	647,732	-	-	647,732	-	27,689	620,043
Wheel Tax / Surtax Combined	260,082	325,059	557,384	27,757	381,221	408,978	-
WHEEL TAX	-	-	-	-	9,380	9,380	-
Sur Tax	20,462	39,622	60,084	-	-	-	-
CVET Agency	-	63,671	63,671	-	66,162	66,162	-
Financial Institution Tax	-	165,030	165,030	-	141,945	141,945	-
Local Income Tax-Property Tax Relief	121,621	1,789,321	1,677,229	233,713	1,614,563	1,585,516	262,760
State Fines and Forfeitures	201	3,569	3,669	101	200	151	150
Infraction Judgements	1,604	7,305	8,668	241	6,820	6,690	371
Special Death Benefit	351	1,035	1,321	65	805	845	25
Sales Disclosure - State Share	560	5,722	5,942	340	4,445	4,425	360
Coroners Training & Con't Education	59	1,107	1,128	38	1,115	1,015	138
Interstate Compact - State Share	188	188	375	1	-	-	1
Mortgage Recording Fees - State Share	133	1,675	1,675	133	1,065	1,120	78
Sex and Violent Offender Admin - State	5	136	131	10	186	185	11
Child Restraint Violation Fines	25	200	225	-	100	100	-
Education Plate Fees Agency	131	150	150	131	150	281	-
Riverboat Revenue Sharing	10,489	27,440	37,929	-	27,403	27,403	-
Innkeepers Tax Collections	46,517	217,585	223,310	40,792	276,119	257,898	59,013
Judgements Due Law Enforcement	37,758	2,335	1,461	38,632	1,863	1,611	38,884
93.563 Title IV-D Incentive	66,561	7,704	-	74,265	5,403	3,000	76,668
93.563 Prosecutor IV-D Incentive-Post Oct '99	103,186	11,598	10,536	104,248	8,135	9,644	102,739
93.563 Clerk IV-D Incentive-Post Oct '99	13,136	7,704	10,010	10,830	5,403	7,772	8,461
97.042 Hwy Generator/Emg Mgt	-	5,900	5,900	-	40,000	40,000	-
BULLETPROOF VEST PROBATION LCC	-	3,000	1,507	1,493	-	1,493	-
TOBACCO CESSATION	1,947	-	-	1,947	-	-	1,947
14.228 CCWPD 2021 #FSSA-C	-	119,450	119,450	-	-	-	-
97.036 FEMA PUBLIC ASSISTANCE	-	25,312	-	25,312	-	-	25,312
US HHS STIMULUS COVID-19	14,204	-	14,204	-	-	-	-
97.067 SHSP SOFT TARGET	-	70,224	70,224	-	-	-	-
93.354 WORKFORCE DEV COAG	-	165,000	18,000	147,000	55,000	36,000	166,000
LIT CERTIFIED SHARES	-	3,578,641	3,578,641	-	3,924,818	3,924,818	-
LIT PUBLIC SAFETY	-	894,661	894,661	-	981,204	981,204	-
LIT ECONOMIC DEVELOPMENT (EDIT)	-	1,216,738	1,216,738	-	1,334,438	1,334,438	-

PARKE COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2022 and 2023

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-22	Receipts	Disbursements	12-31-22	Receipts	Disbursements	12-31-23
OPIOD UNRESTRICTED	-	22,843	-	22,843	4,087	-	26,930
OPIOD RESTRICTED	-	56,191	-	56,191	16,546	2,422	70,315
AFTER SETTLEMENT COLLECTIONS	514,108	572,535	514,108	572,535	599,550	572,535	599,550
SHERIFF'S INMATE TRUST	26,266	227,683	218,761	35,188	285,378	279,610	40,956
JAIL COMMISSARY	155,684	165,949	284,337	37,296	228,953	228,946	37,303
CLERK'S TRUST	587,818	869,710	1,090,796	366,732	1,112,479	1,093,272	385,939
CHILD SUPPORT	461	121,691	121,381	771	143,088	142,749	1,110
INNKEEPERS	125,276	229,810	273,215	81,871	263,153	247,808	97,216
UNION HOSPITAL SECURITY	-	-	-	-	66,789	60,281	6,508
16.738 2023 JAG GRANT	-	-	-	-	95,524	95,524	-
ONE STEP MEETING = LCC GRANT	-	-	-	-	2,000	2,000	-
DRUG TAKEBACK GRANT	-	-	-	-	2,422	-	2,422
RDC - REVOLVING LOAN	39,527	45,211	30,000	54,738	35,765	40,000	50,503
COUNTY LAW ENFORCEMENT CONT ED	882	1,333	268	1,947	527	405	2,069
JURY PAY FUND	19,354	1,665	-	21,019	2,200	-	23,219
PRE-TRIAL DIVERSION	141,712	30,856	25,677	146,891	35,154	43,955	138,090
ADULT PROBATION-MATCH	1,338	-	-	1,338	-	-	1,338
PROBLEM SOLVING CRT PRG INCOME	39,131	4,989	-	44,120	5,485	-	49,605
JURY FEE FUND	587	1,258	1,665	180	2,116	2,200	96
S C R A M USER FEE	34,921	13,015	7,801	40,135	32,842	9,949	63,028
VETERANS OFFICE DONATIONS	2,037	-	-	2,037	-	-	2,037
AMBULANCE FIRE 2/2022	-	1,172,657	992,689	179,968	835,100	1,021,480	(6,412)
COUNTY DONATIONS - L GAMBAIANI	630	-	-	630	-	630	-
NATIONAL NIGHT OUT	674	6,000	6,674	-	9,000	8,334	666
RESERVE DEPUTIES FUND	1,523	-	-	1,523	-	-	1,523
SHERIFF TRAINING DONATION FUND	36	-	-	36	-	-	36
PARK & REC SHELTER DONATION	5,114	-	-	5,114	-	-	5,114
ZACKE COX BRIDGE	5,912	-	-	5,912	-	-	5,912
K-9 DONATION FUND	13,555	1,300	11,177	3,678	2,700	842	5,536
RDC - CENTRAL PARKE TIF	1,714,683	267,389	40,000	1,942,072	219,887	1,546,338	615,621
FEDERAL FORFEITURES	198	-	-	198	-	-	198
FORFEITURES & SEIZURES	25,482	18,207	-	43,689	-	30,000	13,689
DRUG COURT ASSESSMENTS	235	-	-	235	-	-	235
EMS TRAINING INSTITUTION	8,000	-	4,065	3,935	5,245	-	9,180
DRUG COURT VENDING MACHINE	405	601	325	681	536	1,072	145
SHERIFF DEPT FORFEITED ASSET	5,329	376	600	5,105	600	2,075	3,630
HOMESTEAD CREDIT REBATE FUND	7,997	-	-	7,997	-	-	7,997
LOIT PTRC TAX BILL PORTION	13,766	-	-	13,766	-	-	13,766
97.042 EMA SALARY REIMBURSEMNT	-	18,450	18,450	-	18,450	18,450	-
16.738 DRUG & PROBLEM SOLV CRT	7,769	-	-	7,769	-	-	7,769
93.069 H1N1 160-66 GRANT	21	-	-	21	-	-	21
39.011 NON REVERT TITLE III	397	-	-	397	-	-	397
93.617 2013 HHS GRANT	13,812	-	-	13,812	-	-	13,812
10.766 SHERIFF'S VEHICLE GRANT	-	15,200	13,021	2,179	-	-	2,179
93.074 ZIKA PREPAREDNESS	73	-	-	73	-	-	73
20.615 NG GIS DATA COVERS	17,835	14,850	14,850	17,835	-	17,835	-

PARKE COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2022 and 2023

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22	Receipts	Disbursements	Cash and Investments 12-31-23
COMMUNITY CROSSING GRANT	-	1,690,090	1,690,090	-	1,027,087	1,027,087	-
10.351 RDC-RBDG SEWER GRANT	400	-	-	400	-	-	400
16.034 IC.JI / CESF-2020-31-FR2	15,050	-	-	15,050	-	-	15,050
CARES ACT COVID-19	26	-	-	26	-	-	26
93.323 COVID TESTING SITE	89,539	50,000	20,803	118,736	50,000	-	168,736
93.268 AMENDMENT VACCINE	11,134	26,984	6,370	31,748	-	-	31,748
IFA CARES 2 COVID-96 PUBLIC SAFETY	52,204	-	-	52,204	-	-	52,204
14.228 CDBG PROGRAM	-	154	154	-	-	-	-
21.027 AMERICAN RESCUE PLAN	1,644,907	1,644,907	606,869	2,682,945	-	690,146	1,992,799
LCC MINI GRANT - LEO TRAINING	252	-	-	252	-	-	252
2011 DRUG AND PROBLEM SOLVING	5,000	-	-	5,000	-	-	5,000
METH / NARCOTIC SUPPRESSION	694	-	246	448	-	363	85
DRUG COURT NADCP TRAINING	5,167	2,750	2,189	5,728	-	561	5,167
DRUG COURT TUNE UP	-	187	-	187	-	-	187
DRUG COURT INCENTIVE LCC MINI	82	-	-	82	-	-	82
MARINE PATROL GRANT FUND	2,013	5,172	6,143	1,042	6,958	5,175	2,825
DRUG COURT WORKSHOP	1,227	-	-	1,227	-	-	1,227
BULLETPROOF VEST FUND	128	-	-	128	10,548	10,548	128
DRUG COURT LOAN FUND	371	-	-	371	-	-	371
93.074 L.H.EMER PREPARED	83	24,958	22,887	2,154	20,800	12,597	10,357
SECURE CONTINUOUS REMOTE MONIT	945	-	-	945	-	-	945
VECTOR CONTROL GRANT	856	-	-	856	-	-	856
PROBLEM SOLVING COURT 1	14,410	43,191	43,537	14,064	48,383	38,999	23,448
COMMUNITY DEV BLOCK #CV-CV1-24	49,398	40,252	82,800	6,850	8,022	-	14,872
CERTIFIED RECOVERY SPECIALIST	955	-	-	955	-	-	955
93.788 JUSTICE PARTNER ADDIT	25,000	-	24,996	4	-	-	4
NARCOTICS INCINERATOR	-	5,970	-	5,970	-	5,574	396
2023 PROBLEM SOLVING COURT	-	8,000	1,215	6,785	-	4,476	2,309
Totals	\$ 23,984,270	\$ 55,149,497	\$ 51,561,443	\$ 27,572,324	\$ 56,013,319	\$ 54,167,006	\$ 29,418,637

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. 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.

PARKE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

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

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

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

E. Disbursements

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

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

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

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

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

PARKE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

Utility operating expenses. Amounts disbursed for operating the utilities.

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

PARKE COUNTY
NOTES TO FINANCIAL STATEMENTS
(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 statements. 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.

PARKE COUNTY
NOTES TO FINANCIAL STATEMENTS
(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 statements. 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 statements. 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.

PARKE COUNTY
NOTES TO FINANCIAL STATEMENTS
(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 a fund with a deficit in cash totaling \$6,412 as of December 31, 2023. This is a result of having expenditures that exceeded receipts in the current and past years.

Note 8. Restatements

For the year ended December 31, 2022, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2021	Prior Period Adjustments	Balance as of January 1, 2022
Clerk's Trust	\$ 577,763	\$ 10,055	\$ 587,818
Congressional School Principal	1,865	32,000	33,865
Cumulative Bridge	519,118	63,000	582,118
Motor Vehicle Highway	2,103,752	250,000	2,353,752
Rainy Day	19,856	180,181	200,037
Supplemental Adult Probation Services	119,242	20,000	139,242
Innkeepers	124,875	401	125,276

(This page intentionally left blank.)

OTHER INFORMATION

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

	General	Accident Report	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	Congressional School Interest	Congressional School Principal	Sales Disclosure - County Share	Covered Bridge	Cumulative Bridge
Cash and investments - beginning	\$ 5,675,060	\$ 4,081	\$ 812,158	\$ 3,709	\$ 21,095	\$ 3,026	\$ 33,865	\$ 15,644	\$ 328,800	\$ 582,118
Receipts:										
Taxes	6,109,683	-	1,154,785	-	-	-	-	-	-	273,813
Licenses and permits	10,610	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	461,209	-	-	-	-	-	-	-	-	139,223
Charges for services	1,025,270	-	-	-	-	-	-	5,840	-	-
Fines and forfeits	77,806	2,013	-	3,140	7,923	-	-	-	-	-
Other receipts	502,723	-	-	-	-	20	19	-	79,770	194
Total receipts	8,187,301	2,013	1,154,785	3,140	7,923	20	19	5,840	79,770	413,230
Disbursements:										
Personal services	5,389,284	-	-	-	4,638	-	-	-	-	122,959
Supplies	70,241	-	424,432	-	-	-	-	-	-	230,315
Other services and charges	1,299,716	3,636	109,540	-	-	-	-	1,482	42,499	80,616
Debt service - principal and interest	-	-	140,034	-	-	-	-	-	-	-
Capital outlay	15,048	-	45,123	-	-	-	-	-	-	61,760
Other disbursements	25,603	-	-	-	355	2,709	-	200	5,900	-
Total disbursements	6,799,892	3,636	719,129	-	4,993	2,709	-	1,682	48,399	495,650
Excess (deficiency) of receipts over (under) disbursements	1,387,409	(1,623)	435,656	3,140	2,930	(2,689)	19	4,158	31,371	(82,420)
Cash and investments - ending	\$ 7,062,469	\$ 2,458	\$ 1,247,814	\$ 6,849	\$ 24,025	\$ 337	\$ 33,884	\$ 19,802	\$ 360,171	\$ 499,698

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

	Cumulative Capital Development	Drug Free Community	Economic Development Fee	LIT EMERGENCY MED SERVICES	Emergency Planning/Right to Know	Firearms Training	Health	Identification Security Protection	Levy Excess	Local Health Maintenance
Cash and investments - beginning	\$ 219,250	\$ 52,076	\$ 7,056	\$ -	\$ 37,277	\$ 55,169	\$ 91,263	\$ 14,593	\$ 76,275	\$ 56,866
Receipts:										
Taxes	263,751	-	-	-	-	-	40,710	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	24,007	-	-	-	3,845	-	3,540	-	-	49,709
Charges for services	-	-	-	-	-	-	125,992	-	-	-
Fines and forfeits	-	21,307	-	-	-	-	-	3,052	-	-
Other receipts	5,168	-	3,755	-	-	22,720	-	-	-	137
Total receipts	292,926	21,307	3,755	-	3,845	22,720	170,242	3,052	-	49,846
Disbursements:										
Personal services	-	-	-	-	-	-	41,315	-	-	19,837
Supplies	43,608	-	-	-	-	22,015	920	-	-	1,868
Other services and charges	253,038	37,279	6,402	-	34	-	928	-	-	6,748
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	33,160	-	-	-	2,488	-	-	-	-	-
Other disbursements	-	-	50	-	-	-	2,963	-	-	1,440
Total disbursements	329,806	37,279	6,452	-	2,522	22,015	46,126	-	-	29,893
Excess (deficiency) of receipts over (under) disbursements	(36,880)	(15,972)	(2,697)	-	1,323	705	124,116	3,052	-	19,953
Cash and investments - ending	\$ 182,370	\$ 36,104	\$ 4,359	\$ -	\$ 38,600	\$ 55,874	\$ 215,379	\$ 17,645	\$ 76,275	\$ 76,819

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

	Local Road and Street	LOIT Public Safety - County Share	MVH RESTRICTED	Misdemeanant	Motor Vehicle Highway	Park Nonreverting Capital	Park Nonreverting Operating	Plat Book	Rainy Day	Recorder's Records Perpetuation
Cash and investments - beginning	\$ 803,576	\$ 352,910	\$ 885,737	\$ 16,907	\$ 2,353,751	\$ 626	\$ 17,644	\$ 85,401	\$ 200,037	\$ 157,093
Receipts:										
Taxes	-	761,577	-	-	118	-	1,383	-	-	-
Licenses and permits	-	-	-	-	28,555	-	-	-	-	-
Intergovernmental receipts	277,731	-	1,672,139	-	2,222,903	-	-	-	-	-
Charges for services	-	-	-	-	-	-	41,257	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	17,470	-	55,357
Other receipts	63,202	-	1,985	10,794	46,194	-	-	-	464	-
Total receipts	340,933	761,577	1,674,124	10,794	2,297,770	-	42,640	17,470	464	55,357
Disbursements:										
Personal services	-	212,084	327,809	-	1,113,485	-	-	1,056	-	4,710
Supplies	544,502	40,170	1,001,805	-	702,962	-	34,228	436	-	-
Other services and charges	-	357,019	-	-	111,689	-	15,468	14,146	58,742	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	2,772	197,792	-	4,793	-	-	-	-	-
Other disbursements	-	-	-	-	79,721	-	-	-	-	455
Total disbursements	544,502	612,045	1,527,406	-	2,012,650	-	49,696	15,638	58,742	5,165
Excess (deficiency) of receipts over (under) disbursements	(203,569)	149,532	146,718	10,794	285,120	-	(7,056)	1,832	(58,278)	50,192
Cash and investments - ending	\$ 600,007	\$ 502,442	\$ 1,032,455	\$ 27,701	\$ 2,638,871	\$ 626	\$ 10,588	\$ 87,233	\$ 141,759	\$ 207,285

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

	Riverboat	Sex and Violent Offender Administration	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	GAL/CASA
Cash and investments - beginning	\$ 244,705	\$ 8,018	\$ 6,816	\$ 3,727	\$ 131,384	\$ 37,030	\$ 8,224	\$ 294,078	\$ 108,455	\$ 45,253
Receipts:										
Taxes	63,532	-	-	-	-	-	29,185	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	484	-	-	-	-	15,212	13,917
Charges for services	-	-	4,995	-	-	-	-	-	-	-
Fines and forfeits	-	1,040	185	8,475	-	-	-	-	-	-
Other receipts	-	-	-	-	8,345	15,260	-	395,496	-	20,000
Total receipts	63,532	1,040	5,180	8,959	8,345	15,260	29,185	395,496	15,212	33,917
Disbursements:										
Personal services	-	-	7,000	-	-	-	-	-	-	25,731
Supplies	-	-	-	-	-	-	-	-	4,336	3,630
Other services and charges	-	-	-	-	-	9,889	-	-	21,328	12,567
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	54,403	1,624	-	-	-	1,139	-	-	1,965	-
Other disbursements	-	-	-	-	17,772	-	27,457	488,437	-	-
Total disbursements	54,403	1,624	7,000	-	17,772	11,028	27,457	488,437	27,629	41,928
Excess (deficiency) of receipts over (under) disbursements	9,129	(584)	(1,820)	8,959	(9,427)	4,232	1,728	(92,941)	(12,417)	(8,011)
Cash and investments - ending	\$ 253,834	\$ 7,434	\$ 4,996	\$ 12,686	\$ 121,957	\$ 41,262	\$ 9,952	\$ 201,137	\$ 96,038	\$ 37,242

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

	Auditors Ineligible Deductions	County Elected Officials Training	Park and Recreation	Statewide 911	Reassessment	LOIT Special Distribution	Adult Probation Administrative	Juvenile Probation Administrative	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services
Cash and investments - beginning	\$ 4,996	\$ 11,576	\$ 171,340	\$ 331,312	\$ 69,313	\$ 5,090	\$ 36,985	\$ 14,783	\$ 139,242	\$ 35,360
Receipts:										
Taxes	-	-	20,838	364	139,295	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	2,003	-	13,498	-	-	-	-	-
Charges for services	-	-	224,697	236,408	-	-	-	-	-	-
Fines and forfeits	-	3,052	-	-	-	-	14,356	2,853	90,102	5,093
Other receipts	-	-	-	-	-	-	-	-	86	-
Total receipts	-	3,052	247,538	236,772	152,793	-	14,356	2,853	90,188	5,093
Disbursements:										
Personal services	1,743	-	122,143	126,079	-	-	14,959	-	62,357	-
Supplies	-	-	4,918	1,522	-	-	-	-	1,158	568
Other services and charges	-	2,142	92,102	75,448	178,330	-	-	-	22,957	761
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	15	-	-	-	-	-	-	-
Other disbursements	127	-	18,083	-	-	-	-	-	3,778	-
Total disbursements	1,870	2,142	237,261	203,049	178,330	-	14,959	-	90,250	1,329
Excess (deficiency) of receipts over (under) disbursements	(1,870)	910	10,277	33,723	(25,537)	-	(603)	2,853	(62)	3,764
Cash and investments - ending	\$ 3,126	\$ 12,486	\$ 181,617	\$ 365,035	\$ 43,776	\$ 5,090	\$ 36,382	\$ 17,636	\$ 139,180	\$ 39,124

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

	Alternative Dispute Resolution	Donations	RDC - WEST CENTRAL PARKE TIF	Debt Service	Self-Insurance	Payroll Clearing	Settlement	LOIT Prop Tax Oper Levies Replace	LOIT Stabilization	Wheel Tax / Surtax Combined
Cash and investments - beginning	\$ 5,075	\$ 3,300	\$ 235,841	\$ 51,370	\$ 823,185	\$ 1,239,189	\$ -	\$ 156,219	\$ 647,732	\$ 260,082
Receipts:										
Taxes	-	-	89,170	249,598	-	-	15,495,043	2,004,040	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	23,961	-	-	-	-	-	325,059
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	500	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	1,920,494	2,235,591	-	-	-	-
Total receipts	500	-	89,170	273,559	1,920,494	2,235,591	15,495,043	2,004,040	-	325,059
Disbursements:										
Personal services	-	-	-	-	2,188,147	2,190,631	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	112,528	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	280,067	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	405	-	-	-	15,495,043	1,584,715	-	557,384
Total disbursements	-	-	112,933	280,067	2,188,147	2,190,631	15,495,043	1,584,715	-	557,384
Excess (deficiency) of receipts over (under) disbursements	500	-	(23,763)	(6,508)	(267,653)	44,960	-	419,325	-	(232,325)
Cash and investments - ending	\$ 5,575	\$ 3,300	\$ 212,078	\$ 44,862	\$ 555,532	\$ 1,284,149	\$ -	\$ 575,544	\$ 647,732	\$ 27,757

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

	WHEEL TAX	Sur Tax	CVET Agency	Financial Institution Tax	Local Income Tax-Property Tax Relief	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education
Cash and investments - beginning	\$ -	\$ 20,462	\$ -	\$ -	\$ 121,621	\$ 201	\$ 1,604	\$ 351	\$ 560	\$ 59
Receipts:										
Taxes	-	-	-	-	1,789,321	3,569	-	1,035	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	39,622	63,671	165,030	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	5,722	-
Fines and forfeits	-	-	-	-	-	-	7,305	-	-	1,107
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	39,622	63,671	165,030	1,789,321	3,569	7,305	1,035	5,722	1,107
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	60,084	63,671	165,030	1,677,229	3,669	8,668	1,321	5,942	1,128
Total disbursements	-	60,084	63,671	165,030	1,677,229	3,669	8,668	1,321	5,942	1,128
Excess (deficiency) of receipts over (under) disbursements	-	(20,462)	-	-	112,092	(100)	(1,363)	(286)	(220)	(21)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 233,713	\$ 101	\$ 241	\$ 65	\$ 340	\$ 38

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

	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State	Child Restraint Violation Fines	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	Judgements Due Law Enforcement	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ 188	\$ 133	\$ 5	\$ 25	\$ 131	\$ 10,489	\$ 46,517	\$ 37,758	\$ 66,561	\$ 103,186
Receipts:										
Taxes	188	1,675	-	-	150	-	217,585	2,335	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	27,440	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	200	-	-	-	-	-	-
Other receipts	-	-	136	-	-	-	-	-	7,704	11,598
Total receipts	188	1,675	136	200	150	27,440	217,585	2,335	7,704	11,598
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	3,872
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	223,310	1,461	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	375	1,675	131	225	150	37,929	-	-	-	6,664
Total disbursements	375	1,675	131	225	150	37,929	223,310	1,461	-	10,536
Excess (deficiency) of receipts over (under) disbursements	(187)	-	5	(25)	-	(10,489)	(5,725)	874	7,704	1,062
Cash and investments - ending	\$ 1	\$ 133	\$ 10	\$ -	\$ 131	\$ -	\$ 40,792	\$ 38,632	\$ 74,265	\$ 104,248

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

	93.563 Clerk IV-D Incentive-Post Oct '99	97.042 Hwy Generator/Emg Mgt	BULLETPROOF VEST PROBATION LCC	TOBACCO CESSATION	14.228 CCWPD 2021 #FSSA-C	97.036 FEMA PUBLIC ASSISTANCE	US HHS STIMULUS COVID-19	97.067 SHSP SOFT TARGET	93.354 WORKFORCE DEV COAG	LIT CERTIFIED SHARES
Cash and investments - beginning	\$ 13,136	\$ -	\$ -	\$ 1,947	\$ -	\$ -	\$ 14,204	\$ -	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	3,578,641
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	119,450	25,312	-	70,224	165,000	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	7,704	5,900	3,000	-	-	-	-	-	-	-
Total receipts	7,704	5,900	3,000	-	119,450	25,312	-	70,224	165,000	3,578,641
Disbursements:										
Personal services	307	-	-	-	-	-	-	-	-	-
Supplies	92	-	1,507	-	-	-	14,204	-	-	-
Other services and charges	-	-	-	-	119,450	-	-	-	18,000	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	5,900	-	-	-	-	-	70,224	-	-
Other disbursements	9,611	-	-	-	-	-	-	-	-	3,578,641
Total disbursements	10,010	5,900	1,507	-	119,450	-	14,204	70,224	18,000	3,578,641
Excess (deficiency) of receipts over (under) disbursements	(2,306)	-	1,493	-	-	25,312	(14,204)	-	147,000	-
Cash and investments - ending	\$ 10,830	\$ -	\$ 1,493	\$ 1,947	\$ -	\$ 25,312	\$ -	\$ -	\$ 147,000	\$ -

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

	LIT PUBLIC SAFETY	LIT ECONOMIC DEVELOPMENT (EDIT)	OPIOD UNRESTRICTED	OPIOD RESTRICTED	AFTER SETTLEMENT COLLECTIONS	SHERIFF'S INMATE TRUST	JAIL COMMISSARY	CLERK'S TRUST	CHILD SUPPORT	INNKEEPERS
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 514,108	\$ 26,266	\$ 155,684	\$ 587,818	\$ 461	\$ 125,276
Receipts:										
Taxes	894,661	1,216,738	-	-	572,535	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	22,843	56,191	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	227,683	165,949	869,710	121,691	229,810
Total receipts	894,661	1,216,738	22,843	56,191	572,535	227,683	165,949	869,710	121,691	229,810
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	894,661	1,216,738	-	-	514,108	218,761	284,337	1,090,796	121,381	273,215
Total disbursements	894,661	1,216,738	-	-	514,108	218,761	284,337	1,090,796	121,381	273,215
Excess (deficiency) of receipts over (under) disbursements	-	-	22,843	56,191	58,427	8,922	(118,388)	(221,086)	310	(43,405)
Cash and investments - ending	\$ -	\$ -	\$ 22,843	\$ 56,191	\$ 572,535	\$ 35,188	\$ 37,296	\$ 366,732	\$ 771	\$ 81,871

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

	UNION HOSPITAL SECURITY	16.738 2023 JAG GRANT	ONE STEP MEETING = LCC GRANT	DRUG TAKEBACK GRANT	RDC - REVOLVING LOAN	COUNTY LAW ENFORCEMENT CONT ED	JURY PAY FUND	PRE-TRIAL DIVERSION	ADULT PROBATION-MATCH
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 39,527	\$ 882	\$ 19,354	\$ 141,712	\$ 1,338
Receipts:									
Taxes	-	-	-	-	-	-	-	12,062	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	1,333	-	18,731	-
Other receipts	-	-	-	-	45,211	-	1,665	63	-
Total receipts	-	-	-	-	45,211	1,333	1,665	30,856	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	17,671	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	15,000	268	-	3,795	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	4,211	-
Other disbursements	-	-	-	-	15,000	-	-	-	-
Total disbursements	-	-	-	-	30,000	268	-	25,677	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	15,211	1,065	1,665	5,179	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 54,738	\$ 1,947	\$ 21,019	\$ 146,891	\$ 1,338

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

	PROBLEM SOLVING CRT PRG INCOME	JURY FEE FUND	S C R A M USER FEE	VETERANS OFFICE DONATIONS	AMBULANCE FIRE 2/2022	COUNTY DONATIONS - L GAMBAIANI	NATIONAL NIGHT OUT	RESERVE DEPUTIES FUND	SHERIFF TRAINING DONATION FUND	PARK & REC SHELTER DONATION
Cash and investments - beginning	\$ 39,131	\$ 587	\$ 34,921	\$ 2,037	\$ -	\$ 630	\$ 674	\$ 1,523	\$ 36	\$ 5,114
Receipts:										
Taxes	-	1,258	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	4,989	-	13,015	-	-	-	-	-	-	-
Other receipts	-	-	-	-	1,172,657	-	6,000	-	-	-
Total receipts	4,989	1,258	13,015	-	1,172,657	-	6,000	-	-	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	1,990	-	-	-	-	-
Other services and charges	-	-	7,801	-	235,536	-	6,674	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	755,163	-	-	-	-	-
Other disbursements	-	1,665	-	-	-	-	-	-	-	-
Total disbursements	-	1,665	7,801	-	992,689	-	6,674	-	-	-
Excess (deficiency) of receipts over (under) disbursements	4,989	(407)	5,214	-	179,968	-	(674)	-	-	-
Cash and investments - ending	\$ 44,120	\$ 180	\$ 40,135	\$ 2,037	\$ 179,968	\$ 630	\$ -	\$ 1,523	\$ 36	\$ 5,114

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

	ZACKE COX BRIDGE	K-9 DONATION FUND	RDC - CENTRAL PARKE TIF	FEDERAL FORFEITURES	FORFEITURES & SEIZURES	DRUG COURT ASSESSMENTS	EMS TRAINING INSTITUTION	DRUG COURT VENDING MACHINE	SHERIFF DEPT FORFEITED ASSET	HOMESTEAD CREDIT REBATE FUND
Cash and investments - beginning	\$ 5,912	\$ 13,555	\$ 1,714,683	\$ 198	\$ 25,482	\$ 235	\$ 8,000	\$ 405	\$ 5,329	\$ 7,997
Receipts:										
Taxes	-	-	267,389	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	1,300	-	-	18,207	-	-	601	376	-
Total receipts	-	1,300	267,389	-	18,207	-	-	601	376	-
Disbursements:										
Personal services	-	-	-	-	-	-	4,065	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	40,000	-	-	-	-	-	600	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	11,177	-	-	-	-	-	325	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	11,177	40,000	-	-	-	4,065	325	600	-
Excess (deficiency) of receipts over (under) disbursements	-	(9,877)	227,389	-	18,207	-	(4,065)	276	(224)	-
Cash and investments - ending	\$ 5,912	\$ 3,678	\$ 1,942,072	\$ 198	\$ 43,689	\$ 235	\$ 3,935	\$ 681	\$ 5,105	\$ 7,997

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

	LOIT PTRC TAX BILL PORTION	97.042 EMA SALARY REIMBURSEMNT	16.738 DRUG & PROBLEM SOLV CRT	93.069 H1N1 160-66 GRANT	39.011 NON REVERT TITLE III	93.617 2013 HHS GRANT	10.766 SHERIFF'S VEHICLE GRANT	93.074 ZIKA PREPAREDNESS	20.615 NG GIS DATA COVERS
Cash and investments - beginning	\$ 13,766	\$ -	\$ 7,769	\$ 21	\$ 397	\$ 13,812	\$ -	\$ 73	\$ 17,835
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	18,450	-	-	-	-	15,200	-	14,850
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	18,450	-	-	-	-	15,200	-	14,850
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	14,850
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	13,021	-	-
Other disbursements	-	18,450	-	-	-	-	-	-	-
Total disbursements	-	18,450	-	-	-	-	13,021	-	14,850
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	-	2,179	-	-
Cash and investments - ending	\$ 13,766	\$ -	\$ 7,769	\$ 21	\$ 397	\$ 13,812	\$ 2,179	\$ 73	\$ 17,835

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

	COMMUNITY CROSSING GRANT	10.351 RDC-RBDG SEWER GRANT	16.034 ICJI / CESF-2020-31-FR2	CARES ACT COVID-19	93.323 COVID TESTING SITE	93.268 AMENDMENT VACCINE	IFA CARES 2 COVID-96 PUBLIC SAFETY	14.228 CDBG PROGRAM	21.027 AMERICAN RESCUE PLAN
Cash and investments - beginning	\$ -	\$ 400	\$ 15,050	\$ 26	\$ 89,539	\$ 11,134	\$ 52,204	\$ -	\$ 1,644,907
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	1,690,090	-	-	-	50,000	26,984	-	-	1,644,907
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	154	-
Total receipts	1,690,090	-	-	-	50,000	26,984	-	154	1,644,907
Disbursements:									
Personal services	-	-	-	-	-	-	-	154	79,101
Supplies	-	-	-	-	405	-	-	-	-
Other services and charges	1,690,090	-	-	-	20,398	6,370	-	-	383,616
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	144,152
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	1,690,090	-	-	-	20,803	6,370	-	154	606,869
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	29,197	20,614	-	-	1,038,038
Cash and investments - ending	\$ -	\$ 400	\$ 15,050	\$ 26	\$ 118,736	\$ 31,748	\$ 52,204	\$ -	\$ 2,682,945

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

	LCC MINI GRANT - LEO TRAINING	2011 DRUG AND PROBLEM SOLVING	METH / NARCOTIC SUPPRESSION	DRUG COURT NADCP TRAINING	DRUG COURT TUNE UP	DRUG COURT INCENTIVE LCC MINI	MARINE PATROL GRANT FUND	DRUG COURT WORKSHOP	BULLETPROOF VEST FUND	DRUG COURT LOAN FUND
Cash and investments - beginning	\$ 252	\$ 5,000	\$ 694	\$ 5,167	\$ -	\$ 82	\$ 2,013	\$ 1,227	\$ 128	\$ 371
Receipts:										
Taxes	-	-	-	-	-	-	1,422	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	2,750	187	-	3,750	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	2,750	187	-	5,172	-	-	-
Disbursements:										
Personal services	-	-	246	-	-	-	4,240	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	2,189	-	-	1,903	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	246	2,189	-	-	6,143	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	(246)	561	187	-	(971)	-	-	-
Cash and investments - ending	\$ 252	\$ 5,000	\$ 448	\$ 5,728	\$ 187	\$ 82	\$ 1,042	\$ 1,227	\$ 128	\$ 371

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

	93.074 L.H.EMER PREPARED	SECURE CONTINUOUS REMOTE MONIT	VECTOR CONTROL GRANT	PROBLEM SOLVING COURT 1	COMMUNITY DEV BLOCK #CV-CV1-24	CERTIFIED RECOVERY SPECIALIST	93.788 JUSTICE PARTNER ADDIT	NARCOTICS INCINERATOR	2023 PROBLEM SOLVING COURT	Totals
Cash and investments - beginning	\$ 83	\$ 945	\$ 856	\$ 14,410	\$ 49,398	\$ 955	\$ 25,000	\$ -	\$ -	\$ 23,984,270
Receipts:										
Taxes	-	-	-	143	-	-	-	5,970	-	35,263,562
Licenses and permits	-	-	-	-	-	-	-	-	-	39,165
Intergovernmental receipts	22,708	-	-	43,048	876	-	-	-	8,000	9,545,023
Charges for services	-	-	-	-	-	-	-	-	-	1,670,181
Fines and forfeits	-	-	-	-	-	-	-	-	-	360,404
Other receipts	2,250	-	-	-	39,376	-	-	-	-	8,271,162
Total receipts	24,958	-	-	43,191	40,252	-	-	5,970	8,000	55,149,497
Disbursements:										
Personal services	22,887	-	-	43,537	-	-	-	-	-	12,152,047
Supplies	-	-	-	-	-	-	11,946	-	-	3,163,778
Other services and charges	-	-	-	-	82,800	-	13,050	-	1,215	5,815,410
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	420,101
Capital outlay	-	-	-	-	-	-	-	-	-	1,426,255
Other disbursements	-	-	-	-	-	-	-	-	-	28,583,852
Total disbursements	22,887	-	-	43,537	82,800	-	24,996	-	1,215	51,561,443
Excess (deficiency) of receipts over (under) disbursements	2,071	-	-	(346)	(42,548)	-	(24,996)	5,970	6,785	3,588,054
Cash and investments - ending	\$ 2,154	\$ 945	\$ 856	\$ 14,064	\$ 6,850	\$ 955	\$ 4	\$ 5,970	\$ 6,785	\$ 27,572,324

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	General	Accident Report	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	Congressional School Interest	Congressional School Principal	Sales Disclosure - County Share	Covered Bridge	Cumulative Bridge
Cash and investments - beginning	\$ 7,062,469	\$ 2,458	\$ 1,247,814	\$ 6,849	\$ 24,025	\$ 337	\$ 33,884	\$ 19,802	\$ 360,171	\$ 499,698
Receipts:										
Taxes	6,062,764	-	1,140,939	-	-	-	-	-	-	323,454
Licenses and permits	9,010	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	423,969	-	-	-	-	-	-	-	-	43,360
Charges for services	1,245,116	-	-	-	-	-	-	4,455	-	-
Fines and forfeits	47,895	1,959	-	2,949	-	-	-	-	-	-
Other receipts	1,548,818	-	23,291	-	7,443	409	-	-	67,091	7,494
Total receipts	9,337,572	1,959	1,164,230	2,949	7,443	409	-	4,455	67,091	374,308
Disbursements:										
Personal services	6,022,808	-	-	-	2,923	-	-	-	-	113,134
Supplies	90,457	-	297,420	-	-	-	-	-	-	31,114
Other services and charges	1,884,728	1,022	111,991	-	-	-	-	2,865	58,743	57,975
Debt service - principal and interest	-	-	140,034	-	-	-	-	-	-	-
Capital outlay	3,024	-	502,826	-	-	-	-	181	-	100,000
Other disbursements	28,665	-	-	8,221	224	328	19	10	-	-
Total disbursements	8,029,682	1,022	1,052,271	8,221	3,147	328	19	3,056	58,743	302,223
Excess (deficiency) of receipts over (under) disbursements	1,307,890	937	111,959	(5,272)	4,296	81	(19)	1,399	8,348	72,085
Cash and investments - ending	\$ 8,370,359	\$ 3,395	\$ 1,359,773	\$ 1,577	\$ 28,321	\$ 418	\$ 33,865	\$ 21,201	\$ 368,519	\$ 571,783

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Cumulative Capital Development	Drug Free Community	Economic Development Fee	LIT EMERGENCY MED SERVICES	Emergency Planning/Right to Know	Firearms Training	Health	Identification Security Protection	Levy Excess	Local Health Maintenance
Cash and investments - beginning	\$ 182,370	\$ 36,104	\$ 4,359	\$ -	\$ 38,600	\$ 55,874	\$ 215,379	\$ 17,645	\$ 76,275	\$ 76,819
Receipts:										
Taxes	313,102	-	-	660,906	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	27,250	-	-	-	3,748	-	-	-	-	33,139
Charges for services	-	-	-	-	-	-	61,334	-	-	-
Fines and forfeits	-	15,694	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	11,360	35,155	2,200	-	-
Total receipts	340,352	15,694	-	660,906	3,748	11,360	96,489	2,200	-	33,139
Disbursements:										
Personal services	-	-	-	-	-	-	42,409	-	-	21,062
Supplies	104,746	-	-	-	122	13,686	1,109	-	-	1,184
Other services and charges	55,649	31,601	2,092	281	42	-	1,138	-	-	7,904
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	2,369	-	-	-	-	20,000
Other disbursements	-	-	-	-	-	-	3,036	-	-	1,527
Total disbursements	160,395	31,601	2,092	281	2,533	13,686	47,692	-	-	51,677
Excess (deficiency) of receipts over (under) disbursements	179,957	(15,907)	(2,092)	660,625	1,215	(2,326)	48,797	2,200	-	(18,538)
Cash and investments - ending	\$ 362,327	\$ 20,197	\$ 2,267	\$ 660,625	\$ 39,815	\$ 53,548	\$ 264,176	\$ 19,845	\$ 76,275	\$ 58,281

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Local Road and Street	LOIT Public Safety - County Share	MVH RESTRICTED	Misdemeanant	Motor Vehicle Highway	Park Nonreverting Capital	Park Nonreverting Operating	Plat Book	Rainy Day	Recorder's Records Perpetuation
Cash and investments - beginning	\$ 600,007	\$ 502,442	\$ 1,032,455	\$ 27,701	\$ 2,638,871	\$ 626	\$ 10,588	\$ 87,233	\$ 141,759	\$ 207,285
Receipts:										
Taxes	-	834,052	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	30,735	-	-	-	-	-
Intergovernmental receipts	288,009	-	1,736,910	-	2,110,332	-	-	-	-	-
Charges for services	-	-	-	-	-	-	47,151	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	13,840	-	41,751
Other receipts	99,120	437	500	9,966	10,139	-	-	-	3,026	-
Total receipts	387,129	834,489	1,737,410	9,966	2,151,206	-	47,151	13,840	3,026	41,751
Disbursements:										
Personal services	-	75,142	257,299	-	1,252,264	-	-	-	-	9,152
Supplies	317,909	32,323	1,050,337	-	770,752	-	25,659	-	-	-
Other services and charges	-	424,242	-	12,300	187,078	-	12,750	10,964	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	49,303	195,942	-	2,354	-	-	-	-	-
Other disbursements	-	178,676	-	-	85,451	-	-	20	-	2,176
Total disbursements	317,909	759,686	1,503,578	12,300	2,297,899	-	38,409	10,984	-	11,328
Excess (deficiency) of receipts over (under) disbursements	69,220	74,803	233,832	(2,334)	(146,693)	-	8,742	2,856	3,026	30,423
Cash and investments - ending	\$ 669,227	\$ 577,245	\$ 1,266,287	\$ 25,367	\$ 2,492,178	\$ 626	\$ 19,330	\$ 90,089	\$ 144,785	\$ 237,708

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Riverboat	Sex and Violent Offender Administration	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	GAL/CASA
Cash and investments - beginning	\$ 253,834	\$ 7,434	\$ 4,996	\$ 12,686	\$ 121,957	\$ 41,262	\$ 9,952	\$ 201,137	\$ 96,038	\$ 37,242
Receipts:										
Taxes	67,205	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	103	-	-	-	-	14,952	11,945
Charges for services	-	-	540	-	-	-	-	-	-	-
Fines and forfeits	-	1,470	9,434	5,222	-	-	-	-	-	-
Other receipts	-	-	-	5,750	20,089	11,000	19,078	388,617	1,165	20,000
Total receipts	67,205	1,470	9,974	11,075	20,089	11,000	19,078	388,617	16,117	31,945
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	10,384
Supplies	-	-	-	-	-	-	-	-	2,954	3,483
Other services and charges	-	-	7,000	5,750	-	11,430	-	-	7,952	22,044
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	32,070	-	-	-	-	-	-	-	1,417	-
Other disbursements	-	-	-	-	7,574	-	17,710	187,343	-	-
Total disbursements	32,070	-	7,000	5,750	7,574	11,430	17,710	187,343	12,323	35,911
Excess (deficiency) of receipts over (under) disbursements	35,135	1,470	2,974	5,325	12,515	(430)	1,368	201,274	3,794	(3,966)
Cash and investments - ending	\$ 288,969	\$ 8,904	\$ 7,970	\$ 18,011	\$ 134,472	\$ 40,832	\$ 11,320	\$ 402,411	\$ 99,832	\$ 33,276

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Auditors Ineligible Deductions	County Elected Officials Training	Park and Recreation	Statewide 911	Reassessment	LOIT Special Distribution	Adult Probation Administrative	Juvenile Probation Administrative	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services
Cash and investments - beginning	\$ 3,126	\$ 12,486	\$ 181,617	\$ 365,035	\$ 43,776	\$ 5,090	\$ 36,382	\$ 17,636	\$ 139,180	\$ 39,124
Receipts:										
Taxes	-	-	29,497	-	171,068	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	2,414	-	14,000	-	-	-	-	-
Charges for services	-	-	226,275	240,772	-	-	-	-	-	-
Fines and forfeits	-	2,212	-	-	-	-	11,205	2,203	95,746	5,599
Other receipts	-	16	249	17,835	-	-	-	-	345	1
Total receipts	-	2,228	258,435	258,607	185,068	-	11,205	2,203	96,091	5,600
Disbursements:										
Personal services	1,176	-	132,281	121,217	-	-	15,000	-	63,850	-
Supplies	-	-	5,055	836	-	-	-	-	2,046	1,357
Other services and charges	-	2,248	95,577	51,471	170,000	-	-	-	17,434	126
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	13,393	-	-	-	-	-	-	-
Other disbursements	75	-	19,048	8,642	-	-	-	-	3,872	1
Total disbursements	1,251	2,248	265,354	182,166	170,000	-	15,000	-	87,202	1,484
Excess (deficiency) of receipts over (under) disbursements	(1,251)	(20)	(6,919)	76,441	15,068	-	(3,795)	2,203	8,889	4,116
Cash and investments - ending	\$ 1,875	\$ 12,466	\$ 174,698	\$ 441,476	\$ 58,844	\$ 5,090	\$ 32,587	\$ 19,839	\$ 148,069	\$ 43,240

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Alternative Dispute Resolution	Donations	RDC - WEST CENTRAL PARKE TIF	Debt Service	Self-Insurance	Payroll Clearing	Settlement	LOIT Prop Tax Oper Levies Replace	LOIT Stabilization	Wheel Tax / Surtax Combined
Cash and investments - beginning	\$ 5,575	\$ 3,300	\$ 212,078	\$ 44,862	\$ 555,532	\$ 1,284,149	\$ -	\$ 575,544	\$ 647,732	\$ 27,757
Receipts:										
Taxes	-	-	149,416	256,656	-	-	16,574,307	1,884,838	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	22,311	-	-	-	-	-	381,221
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	720	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	1,801,349	2,492,126	-	-	-	-
Total receipts	720	-	149,416	278,967	1,801,349	2,492,126	16,574,307	1,884,838	-	381,221
Disbursements:										
Personal services	-	-	-	-	2,124,998	2,466,248	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	280,048	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	16,574,307	814,826	27,689	408,978
Total disbursements	-	-	-	280,048	2,124,998	2,466,248	16,574,307	814,826	27,689	408,978
Excess (deficiency) of receipts over (under) disbursements	720	-	149,416	(1,081)	(323,649)	25,878	-	1,070,012	(27,689)	(27,757)
Cash and investments - ending	\$ 6,295	\$ 3,300	\$ 361,494	\$ 43,781	\$ 231,883	\$ 1,310,027	\$ -	\$ 1,645,556	\$ 620,043	\$ -

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	WHEEL TAX	Sur Tax	CVET Agency	Financial Institution Tax	Local Income Tax-Property Tax Relief	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 233,713	\$ 101	\$ 241	\$ 65	\$ 340	\$ 38
Receipts:										
Taxes	-	-	-	-	1,614,563	200	-	805	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	9,380	-	66,162	141,945	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	6,820	-	4,445	1,115
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	9,380	-	66,162	141,945	1,614,563	200	6,820	805	4,445	1,115
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	9,380	-	66,162	141,945	1,585,516	151	6,690	845	4,425	1,015
Total disbursements	9,380	-	66,162	141,945	1,585,516	151	6,690	845	4,425	1,015
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	29,047	49	130	(40)	20	100
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 262,760	\$ 150	\$ 371	\$ 25	\$ 360	\$ 138

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State	Child Restraint Violation Fines	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	Judgements Due Law Enforcement	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ 1	\$ 133	\$ 10	\$ -	\$ 131	\$ -	\$ 40,792	\$ 38,632	\$ 74,265	\$ 104,248
Receipts:										
Taxes	-	1,065	-	-	150	-	276,119	1,863	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	27,403	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	100	-	-	-	-	-	-
Other receipts	-	-	186	-	-	-	-	-	5,403	8,135
Total receipts	-	1,065	186	100	150	27,403	276,119	1,863	5,403	8,135
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	4,072
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	257,898	1,611	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	1,120	185	100	281	27,403	-	-	3,000	5,572
Total disbursements	-	1,120	185	100	281	27,403	257,898	1,611	3,000	9,644
Excess (deficiency) of receipts over (under) disbursements	-	(55)	1	-	(131)	-	18,221	252	2,403	(1,509)
Cash and investments - ending	\$ 1	\$ 78	\$ 11	\$ -	\$ -	\$ -	\$ 59,013	\$ 38,884	\$ 76,668	\$ 102,739

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	93.563 Clerk IV-D Incentive-Post Oct '99	97.042 Hwy Generator/Emg Mgt	BULLETPROOF VEST PROBATION LCC	TOBACCO CESSATION	14.228 CCWPD 2021 #FSSA-C	97.036 FEMA PUBLIC ASSISTANCE	US HHS STIMULUS COVID-19	97.067 SHSP SOFT TARGET	93.354 WORKFORCE DEV COAG	LIT CERTIFIED SHARES
Cash and investments - beginning	\$ 10,830	\$ -	\$ 1,493	\$ 1,947	\$ -	\$ 25,312	\$ -	\$ -	\$ 147,000	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	3,924,818
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	40,000	-	-	-	-	-	-	55,000	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	5,403	-	-	-	-	-	-	-	-	-
Total receipts	5,403	40,000	-	-	-	-	-	-	55,000	3,924,818
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	121	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	36,000	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	34,100	1,372	-	-	-	-	-	-	-
Other disbursements	7,772	5,900	-	-	-	-	-	-	-	3,924,818
Total disbursements	7,772	40,000	1,493	-	-	-	-	-	36,000	3,924,818
Excess (deficiency) of receipts over (under) disbursements	(2,369)	-	(1,493)	-	-	-	-	-	19,000	-
Cash and investments - ending	\$ 8,461	\$ -	\$ -	\$ 1,947	\$ -	\$ 25,312	\$ -	\$ -	\$ 166,000	\$ -

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	LIT PUBLIC SAFETY	LIT ECONOMIC DEVELOPMENT (EDIT)	OPIOD UNRESTRICTED	OPIOD RESTRICTED	AFTER SETTLEMENT COLLECTIONS	SHERIFF'S INMATE TRUST	JAIL COMMISSARY	CLERK'S TRUST	CHILD SUPPORT	INNKEEPERS
Cash and investments - beginning	\$ -	\$ -	\$ 22,843	\$ 56,191	\$ 572,535	\$ 35,188	\$ 37,296	\$ 366,732	\$ 771	\$ 81,871
Receipts:										
Taxes	981,204	1,334,438	-	-	599,550	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	4,087	15,667	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	879	-	285,378	228,953	1,112,479	143,088	263,153
Total receipts	981,204	1,334,438	4,087	16,546	599,550	285,378	228,953	1,112,479	143,088	263,153
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	2,422	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	981,204	1,334,438	-	-	572,535	279,610	228,946	1,093,272	142,749	247,808
Total disbursements	981,204	1,334,438	-	2,422	572,535	279,610	228,946	1,093,272	142,749	247,808
Excess (deficiency) of receipts over (under) disbursements	-	-	4,087	14,124	27,015	5,768	7	19,207	339	15,345
Cash and investments - ending	\$ -	\$ -	\$ 26,930	\$ 70,315	\$ 599,550	\$ 40,956	\$ 37,303	\$ 385,939	\$ 1,110	\$ 97,216

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	UNION HOSPITAL SECURITY	16.738 2023 JAG GRANT	ONE STEP MEETING = LCC GRANT	DRUG TAKEBACK GRANT	RDC - REVOLVING LOAN	COUNTY LAW ENFORCEMENT CONT ED	JURY PAY FUND	PRE-TRIAL DIVERSION	ADULT PROBATION-MATCH
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 54,738	\$ 1,947	\$ 21,019	\$ 146,891	\$ 1,338
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	95,524	2,000	-	-	-	-	-	-
Charges for services	66,789	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	527	-	22,113	-
Other receipts	-	-	-	2,422	35,765	-	2,200	13,041	-
Total receipts	66,789	95,524	2,000	2,422	35,765	527	2,200	35,154	-
Disbursements:									
Personal services	57,812	-	-	-	-	-	-	18,576	-
Supplies	-	30,999	-	-	-	-	-	-	-
Other services and charges	-	-	2,000	-	40,000	-	-	4,302	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	64,525	-	-	-	-	-	21,077	-
Other disbursements	2,469	-	-	-	-	405	-	-	-
Total disbursements	60,281	95,524	2,000	-	40,000	405	-	43,955	-
Excess (deficiency) of receipts over (under) disbursements	6,508	-	-	2,422	(4,235)	122	2,200	(8,801)	-
Cash and investments - ending	\$ 6,508	\$ -	\$ -	\$ 2,422	\$ 50,503	\$ 2,069	\$ 23,219	\$ 138,090	\$ 1,338

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	PROBLEM SOLVING CRT PRG INCOME	JURY FEE FUND	S C R A M USER FEE	VETERANS OFFICE DONATIONS	AMBULANCE FIRE 2/2022	COUNTY DONATIONS - L GAMBAIANI	NATIONAL NIGHT OUT	RESERVE DEPUTIES FUND	SHERIFF TRAINING DONATION FUND	PARK & REC SHELTER DONATION
Cash and investments - beginning	\$ 44,120	\$ 180	\$ 40,135	\$ 2,037	\$ 179,968	\$ 630	\$ -	\$ 1,523	\$ 36	\$ 5,114
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	5,485	2,116	32,842	-	-	-	-	-	-	-
Other receipts	-	-	-	-	835,100	-	9,000	-	-	-
Total receipts	5,485	2,116	32,842	-	835,100	-	9,000	-	-	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	9,949	-	265,470	-	8,334	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	756,010	-	-	-	-	-
Other disbursements	-	2,200	-	-	-	630	-	-	-	-
Total disbursements	-	2,200	9,949	-	1,021,480	630	8,334	-	-	-
Excess (deficiency) of receipts over (under) disbursements	5,485	(84)	22,893	-	(186,380)	(630)	666	-	-	-
Cash and investments - ending	\$ 49,605	\$ 96	\$ 63,028	\$ 2,037	\$ (6,412)	\$ -	\$ 666	\$ 1,523	\$ 36	\$ 5,114

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	ZACKE COX BRIDGE	K-9 DONATION FUND	RDC - CENTRAL PARKE TIF	FEDERAL FORFEITURES	FORFEITURES & SEIZURES	DRUG COURT ASSESSMENTS	EMS TRAINING INSTITUTION	DRUG COURT VENDING MACHINE	SHERIFF DEPT FORFEITED ASSET	HOMESTEAD CREDIT REBATE FUND
Cash and investments - beginning	\$ 5,912	\$ 3,678	\$ 1,942,072	\$ 198	\$ 43,689	\$ 235	\$ 3,935	\$ 681	\$ 5,105	\$ 7,997
Receipts:										
Taxes	-	-	219,887	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	2,700	-	-	-	-	5,245	536	600	-
Total receipts	-	2,700	219,887	-	-	-	5,245	536	600	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	1,546,338	-	-	-	-	-	2,075	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	842	-	-	30,000	-	-	1,072	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	842	1,546,338	-	30,000	-	-	1,072	2,075	-
Excess (deficiency) of receipts over (under) disbursements	-	1,858	(1,326,451)	-	(30,000)	-	5,245	(536)	(1,475)	-
Cash and investments - ending	\$ 5,912	\$ 5,536	\$ 615,621	\$ 198	\$ 13,689	\$ 235	\$ 9,180	\$ 145	\$ 3,630	\$ 7,997

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	LOIT PTRC TAX BILL PORTION	97.042 EMA SALARY REIMBURSEMNT	16.738 DRUG & PROBLEM SOLV CRT	93.069 H1N1 160-66 GRANT	39.011 NON REVERT TITLE III	93.617 2013 HHS GRANT	10.766 SHERIFF'S VEHICLE GRANT	93.074 ZIKA PREPAREDNESS	20.615 NG GIS DATA COVERS
Cash and investments - beginning	\$ 13,766	\$ -	\$ 7,769	\$ 21	\$ 397	\$ 13,812	\$ 2,179	\$ 73	\$ 17,835
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	18,450	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	18,450	-	-	-	-	-	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	17,835
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	18,450	-	-	-	-	-	-	-
Total disbursements	-	18,450	-	-	-	-	-	-	17,835
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	-	-	-	(17,835)
Cash and investments - ending	\$ 13,766	\$ -	\$ 7,769	\$ 21	\$ 397	\$ 13,812	\$ 2,179	\$ 73	\$ -

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	COMMUNITY CROSSING GRANT	10.351 RDC-RBDG SEWER GRANT	16.034 ICJI / CESF-2020-31-FR2	CARES ACT COVID-19	93.323 COVID TESTING SITE	93.268 AMENDMENT VACCINE	IFA CARES 2 COVID-96 PUBLIC SAFETY	14.228 CDBG PROGRAM	21.027 AMERICAN RESCUE PLAN
Cash and investments - beginning	\$ -	\$ 400	\$ 15,050	\$ 26	\$ 118,736	\$ 31,748	\$ 52,204	\$ -	\$ 2,682,945
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	1,027,087	-	-	-	50,000	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	1,027,087	-	-	-	50,000	-	-	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	63,308
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	1,027,087	-	-	-	-	-	-	-	626,838
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	1,027,087	-	-	-	-	-	-	-	690,146
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	50,000	-	-	-	(690,146)
Cash and investments - ending	\$ -	\$ 400	\$ 15,050	\$ 26	\$ 168,736	\$ 31,748	\$ 52,204	\$ -	\$ 1,992,799

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	LCC MINI GRANT - LEO TRAINING	2011 DRUG AND PROBLEM SOLVING	METH / NARCOTIC SUPPRESSION	DRUG COURT NADCP TRAINING	DRUG COURT TUNE UP	DRUG COURT INCENTIVE LCC MINI	MARINE PATROL GRANT FUND	DRUG COURT WORKSHOP	BULLETPROOF VEST FUND	DRUG COURT LOAN FUND
Cash and investments - beginning	\$ 252	\$ 5,000	\$ 448	\$ 5,728	\$ 187	\$ 82	\$ 1,042	\$ 1,227	\$ 128	\$ 371
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	6,958	-	10,548	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	6,958	-	10,548	-
Disbursements:										
Personal services	-	-	363	-	-	-	4,660	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	561	-	-	515	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	10,548	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	363	561	-	-	5,175	-	10,548	-
Excess (deficiency) of receipts over (under) disbursements	-	-	(363)	(561)	-	-	1,783	-	-	-
Cash and investments - ending	\$ 252	\$ 5,000	\$ 85	\$ 5,167	\$ 187	\$ 82	\$ 2,825	\$ 1,227	\$ 128	\$ 371

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	93.074 L.H.EMER PREPARED	SECURE CONTINUOUS REMOTE MONIT	VECTOR CONTROL GRANT	PROBLEM SOLVING COURT 1	COMMUNITY DEV BLOCK #CV-CV1-24	CERTIFIED RECOVERY SPECIALIST	93.788 JUSTICE PARTNER ADDIT	NARCOTICS INCINERATOR	2023 PROBLEM SOLVING COURT	Totals
Cash and investments - beginning	\$ 2,154	\$ 945	\$ 856	\$ 14,064	\$ 6,850	\$ 955	\$ 4	\$ 5,970	\$ 6,785	\$ 27,572,324
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	37,422,866
Licenses and permits	-	-	-	-	-	-	-	-	-	39,745
Intergovernmental receipts	20,800	-	-	48,383	-	-	-	-	-	6,753,057
Charges for services	-	-	-	-	-	-	-	-	-	1,892,432
Fines and forfeits	-	-	-	-	-	-	-	-	-	333,462
Other receipts	-	-	-	-	8,022	-	-	-	-	9,571,757
Total receipts	20,800	-	-	48,383	8,022	-	-	-	-	56,013,319
Disbursements:										
Personal services	12,147	-	-	38,999	-	-	-	-	-	12,931,284
Supplies	450	-	-	-	-	-	-	-	-	2,786,541
Other services and charges	-	-	-	-	-	-	-	5,574	2,352	7,109,136
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	420,082
Capital outlay	-	-	-	-	-	-	-	-	2,124	1,844,549
Other disbursements	-	-	-	-	-	-	-	-	-	29,075,414
Total disbursements	12,597	-	-	38,999	-	-	-	5,574	4,476	54,167,006
Excess (deficiency) of receipts over (under) disbursements	8,203	-	-	9,384	8,022	-	-	(5,574)	(4,476)	1,846,313
Cash and investments - ending	\$ 10,357	\$ 945	\$ 856	\$ 23,448	\$ 14,872	\$ 955	\$ 4	\$ 396	\$ 2,309	\$ 29,418,637

PARKE COUNTY
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2023

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 989,245</u>	<u>\$ -</u>

PARKE COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
John Deere	road repair equipment	\$ 168,336	08/18/21	08/18/27
John Deere	Wheeled Excavators	27,605	06/29/20	06/29/25
Ricoh USA Inc	Copier - Printer	<u>18,968</u>	10/28/19	10/28/24
Total governmental activities		<u>214,909</u>		
Total of annual lease payments		<u>\$ 214,909</u>		

Description of Debt		Ending Principal Balance	Principal Due Within One Year
Type	Purpose		
Governmental activities:			
Notes and Loans Payable	courthouse clock tower and dome renovation	\$ 260,762	\$ 189,689
Notes and Loans Payable	courthouse roof project	<u>961,183</u>	<u>212,066</u>
Total governmental activities		<u>1,221,945</u>	<u>401,755</u>
Totals		<u>\$ 1,221,945</u>	<u>\$ 401,755</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/>.