

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

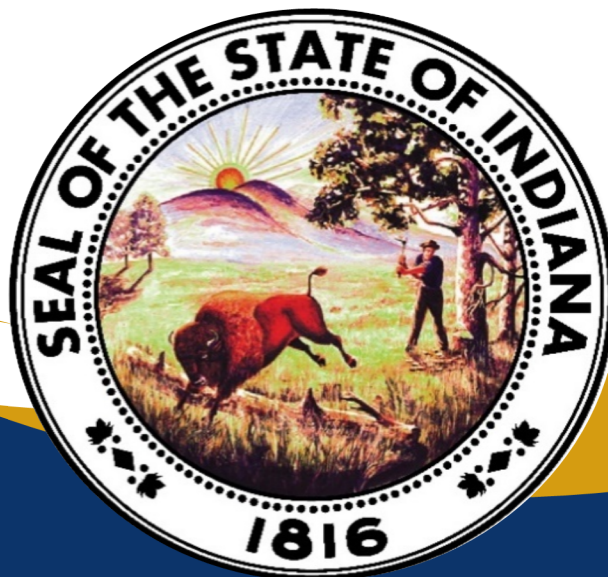
**Paul D. Joyce, CPA  
State Examiner**

FINANCIAL STATEMENT AUDIT REPORT

OF

STARKE COUNTY, INDIANA

January 1, 2023 to December 31, 2023



**FILED**  
12/23/2024



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Rachel Oesterreich (Vacant) Michaelene Houston	01-01-23 to 06-30-24 07-01-24 to 07-21-24 07-22-24 to 12-31-24
County Treasurer	Lauri Venckus	01-01-23 to 12-31-24
Clerk of the Circuit Court	Bernadette Manuel	01-01-23 to 12-31-24
County Sheriff	Jack Rosa	01-01-23 to 12-31-24
County Recorder	Mandy Thomason	01-01-23 to 12-31-24
President of the Board of County Commissioners	Charles Chesak Don Binkley	01-01-23 to 12-31-23 01-01-24 to 12-31-24
President of the County Council	Dave Pearman	01-01-23 to 12-31-24



Paul D. Joyce, CPA  
State Examiner

# INDIANA STATE BOARD OF ACCOUNTS

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## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF STARKE COUNTY, INDIANA

### ***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, 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 as of and for the year ended 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, as of and for the year ended 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 Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, 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.



Beth Kelley, CPA, CFE  
Deputy State Examiner

November 25, 2024



## 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 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, 2023

Fund	Cash and Investments			Cash and Investments
	01-01-23	Receipts	Disbursements	
Co General	\$ 975,263	\$ 9,067,754	\$ 7,591,198	\$ 2,451,819
Accident Report Fees	5,054	1,970	-	7,024
CEDIT / Co Econ Dev Income Tax	2,862,796	1,913,595	1,393,081	3,383,310
Clerks Perpetual	68,305	10,056	2,477	75,884
St.Co.Community Correct-Grant	-	294,527	332,501	(37,974)
Community Transition Program	11,685	-	-	11,685
Principal Congressional School	14,765	-	-	14,765
Innkeeper's Tax New	60,044	75,135	37,420	97,759
County Option Dog Tax	1,701	80	-	1,781
County Share Sales Disclosure	31,646	6,530	-	38,176
Cumulative Bridge	529,644	78,699	257,082	351,261
Cum Capital Development	602,871	544,769	410,450	737,190
DTFSC Fines & Fees	36,040	10,566	-	46,606
LEPC	11,799	3,451	-	15,250
Enhanced Access Fund	34,669	22,166	20,300	36,535
County Extradition Fund	81	-	-	81
Firearms Training	25,833	19,877	9,828	35,882
Health	185,642	215,158	148,532	252,268
Local Health Maint LM-174	251,681	33,139	15,523	269,297
Local Road & Street	536,349	489,863	494,073	532,139
County Corrections Fund	232	22,629	19,098	3,763
Highway Department	329,203	1,840,491	2,104,313	65,381
Sale Of Plat Books	61	-	-	61
Rainy Day Fund	1,377,905	-	-	1,377,905
County Police Pension Trust	(11,441)	47,981	29,364	7,176
Supplemental Pub Defender Svc	27,013	7,995	17,278	17,730
Surplus Tax	70,546	40,525	12,309	98,762
Surveyor Corner Perpetual	64,649	19,070	40,628	43,091
Unsafe Building	28,677	25	-	28,702
CASA Grant	31,982	51,904	37,628	46,258
Co. Aud. Ineligible Ded. Fund	2,893	-	2,893	-
Co. Elected Off. Training Fund	12,787	4,704	13,955	3,536
911 Fund	65,158	437,371	495,119	7,410
Assessor Reassessment	-	607,111	380,192	226,919
Supplemental Adult	293,199	56,361	59,870	289,690
Alternative Dispute Resolution	636	-	-	636
General Drain Maintenance	1,135,510	275,331	167,013	1,243,828
Drug Buy Money	3,600	440	500	3,540
Highway Donation Fund	-	5,000	-	5,000
Save The Hospital Fund	5,951,731	75,000	-	6,026,731
Payroll Clearing	71,543	1,997,374	1,992,735	76,182
Settlement	1	27,684,430	27,684,431	-
CVET	-	94,656	94,656	-
Financial Inst Tax	-	94,100	94,100	-
Fines & Forfeitures	518	2,331	2,097	752
Jdgmts For Violation Of Infrac	1,674	6,665	7,411	928
Special Death Benefits	105	1,105	1,115	95
State Share Disclosure Fee	870	6,500	6,890	480
Coroners Cont Ed	308	2,062	2,174	196
Interstate Compact Fees	-	188	188	-
Mortgage Recording Fee State	145	1,968	1,945	168
Sex Offender Fees--Sheriff	9	291	288	12
Child Restraint Violations	25	75	100	-
Education Plate Fee	863	394	-	1,257
Riverboat Wagering Rev Shrg	38,914	131,423	-	170,337
Innkeeper's Tax	6,390	2,097	8,487	-
City / Town Share Court Costs	51,938	2,734	-	54,672
Title IV-D Incentive Fund	48,208	9,494	8,264	49,438
Title IV-D Prosecutor	14,381	15,386	21,637	8,130
Title IV-D Clerk	26,685	9,494	4,974	31,205
EMS Donations	11,798	40,170	23,761	28,207
SC Sheriff Narcotic K-9 Donations	5,975	11,510	7,139	10,346
WIC Donations	1,918	750	802	1,866
Starke County DARE Donations	45	-	-	45
St Co Health Department Donations	309	-	-	309
Farm Fund	7,181	14,991	17,957	4,215

STARKE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
WIC 2021	(13,048)	-	-	(13,048)
WIC 2022	(90)	-	-	(90)
WIC 2023	(23,482)	118,200	94,926	(208)
WIC Breastfeeding 2023	(1,157)	7,577	6,420	-
Clerk	456,508	1,154,850	890,457	720,901
Clerk ISETS	5,901	164,090	163,390	6,601
Sheriff Cashbook	-	690,960	690,960	-
Inmate Trust	156,203	563,302	704,411	15,094
Sheriff Commissary	6,363	267,644	240,696	33,311
Treasurer	853,805	687,126	853,805	687,126
Clerk Demotte Trust	-	-	-	-
CEDIT-SPECIAL JAIL PROJECT	2,720,679	3,384,136	3,131,938	2,972,877
MVH Restricted	1,002,820	1,710,636	1,174,431	1,539,025
2015 Reassessment	134,646	-	134,646	-
Opioid Restricted Funds	216,280	54,273	59,500	211,053
Opioid Unrestricted Funds	52,519	645	-	53,164
CARES Act	3,469	-	3,469	-
Supplemental Juvenile	(623)	200	-	(423)
Public Defender Fund	980	550	-	1,530
Probation-NICF	-	2,000	-	2,000
Sex Offender Registration Co	2,071	2,615	-	4,686
Sysco Settlement	-	675,000	196,600	478,400
CASA Donations	1,093	460	-	1,553
Community Corrections	14	-	-	14
Auditor's Transfer Fee	38,803	16,550	11,225	44,128
Jury Pay	2,443	2,894	-	5,337
Recorder Perpetual	218,303	67,902	67,373	218,832
Pretrial Diversion Fund	8,209	19,540	31,714	(3,965)
Special Vehicle Inspect Fund	2,316	880	-	3,196
Auditor Fees--Co. Opt. Dog Tax	304	-	-	304
Starke County Forest Fund	20,599	1,325	654	21,270
Election Bd. Candidate Penalty	2,811	-	-	2,811
Therapeutic Community Program	126,347	463,965	376,445	213,867
Redact Fund--Recorder	24,815	3,814	-	28,629
SCCC Project Income	257,902	183,553	181,068	260,387
Park Board	42,281	181,091	164,261	59,111
Veteran's Memorial Fund	1,493	350	1,015	828
Board of Zoning Appeals Penalt	-	8,650	-	8,650
Planning Commission Penalty Fu	-	8,650	-	8,650
Public Nuisance Abatement Fund	-	25	-	25
Surveyor Copy Fund	600	151	-	751
SCCC CTP Fees	226,466	9,275	-	235,741
2019 TAX SALE	16,887	-	-	16,887
Park Board Donation Fund	38,580	9,061	21,866	25,775
General Pop. Substance Abuse	4,877	-	2,250	2,627
Gen. Pop Subs. Abuse 2nd Year	34,215	45,661	57,849	22,027
WIC Special Fund	1,744	-	-	1,744
SCCC Contribution	632	-	-	632
2022 Tax Sale	578,525	43,509	454,580	167,454
2023 Tax Sale	-	452,517	168,642	283,875
Courthouse Elevator Sus. Fund	12,450	-	-	12,450
2019 Tax Certificate Sale	698	-	-	698
2020 Certificate Sale	120	-	-	120
State Pay Public Defender	(2,798)	35,000	59,683	(27,481)
2021 Tax Sale	190,176	10,949	150,587	50,538
2020 Tax Sale	131,192	2,000	51,627	81,565
LIT PROPERTY TAX RELIEF	24,470	311,476	311,193	24,753
LIT CERTIFIED SHARES	-	1,497,754	1,497,754	-
LIT CEDIT	-	765,362	765,362	-
Emergency Management Grant	8,315	-	1,121	7,194
DOC Probation Dept Grant	(907)	65,632	65,035	(310)
ARP American Rescue Plan Act	3,981,265	-	739,595	3,241,670
Stellar Communities	(26,147)	29,057	2,910	-
Starke County Check Enfrmnt Fd	2,324	-	-	2,324
Hava Accessibility Grant	4,012	-	4,012	-
Tact Narco Team Rico	6,141	1,983	-	8,124

STARKE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Knox Lead Track Grant	1,229	-	-	1,229
Knox Lead Track Expenses	371,887	39,913	43,182	368,618
IN Crim Just Vict Ast/ 02va147	10,689	56,732	55,154	12,267
Indiana Prosecuting Att. Grant	455	-	-	455
Yellow River Basin Project	1,834	-	-	1,834
County & Local Law Enforcement	680	224	-	904
LHMF/Tobacco Settlement	144,725	17,164	10,297	151,592
Drug Analysis Test Kits Grant	9	-	-	9
SCCC Grant 2017-2018	(1,603)	1,603	-	-
Starke Marshall Interdiction	774	-	-	774
BPPE	113	-	-	113
Operation Pullover	56	-	-	56
WTH GRANT	2,850	-	-	2,850
Mobile Response Grant	(3,710)	7,430	8,062	(4,342)
No. Indiana Community Found.	409	-	-	409
JDAI Coordinator Grant	22,823	-	22,823	-
Mobile Food Delivery	19,903	-	-	19,903
Coroner Overdose	812	1,998	2,185	625
Court Interpreter Grant	1,424	-	-	1,424
Opioid Grant	80,821	-	42,967	37,854
JDAI 20/21	999	-	-	999
COVID Court	(2,910)	-	-	(2,910)
WIC Program	139	-	-	139
HealthLink Officer/Social Work	(6,948)	69,441	85,584	(23,091)
CC Range Rd CCMG 2022	15,310	-	15,310	-
CR 600 E 2022-2	-	229,134	220,993	8,141
CCMG 2023-01 Chip Seal Program	-	803,924	803,924	-
JDAI Program & Services	(25,259)	22,823	-	(2,436)
WIC Program 2016	-	-	-	-
WIC BREASTFEEDING 2019	183	-	-	183
WIC 2024	-	5,220	27,771	(22,551)
WIC BREASTFEEDING 2024	-	368	1,834	(1,466)
Totals	<u>\$ 28,113,120</u>	<u>\$ 61,388,275</u>	<u>\$ 58,947,332</u>	<u>\$ 30,554,063</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, 2023. There are three funds that are not grant funds that contain a cash deficit, the Supplemental Juvenile fund, the Pretrial Diversion Fund, and the HealthLink Officer/Social Work fund. The County Auditor has been working with the Court regarding the Supplemental Juvenile fund, as it is no longer a revenue functioning fund. For the other two funds, the County Auditor has been working with County officials regarding the negative balances.

**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 2023 totaled \$1,067,400.

**Note 9. Contingent Liabilities and Lawsuits**

The County has been named as a defendant in several pending lawsuits of which the outcome and the amount of potential damages has not been estimated.



OTHER INFORMATION

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

	Co General	Accident Report Fees	CEDIT / Co Econ Dev Income Tax	Clerks Perpetual	St.Co.Community Correct-Grant
Cash and investments - beginning	\$ 975,263	\$ 5,054	\$ 2,862,796	\$ 68,305	\$ -
Receipts:					
Taxes	5,854,961	-	142,998	-	-
Licenses and permits	126,241	-	-	-	-
Intergovernmental receipts	555,908	-	61,115	-	294,527
Charges for services	803,089	-	-	58	-
Fines and forfeits	9,472	-	-	-	-
Other receipts	1,718,083	1,970	1,709,482	9,998	-
Total receipts	9,067,754	1,970	1,913,595	10,056	294,527
Disbursements:					
Personal services	5,794,238	-	78,329	-	332,501
Supplies	307,017	-	11,825	634	-
Other services and charges	1,187,770	-	1,200,297	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	5,332	-	102,630	-	-
Other disbursements	296,841	-	-	1,843	-
Total disbursements	7,591,198	-	1,393,081	2,477	332,501
Excess (deficiency) of receipts over (under) disbursements	1,476,556	1,970	520,514	7,579	(37,974)
Cash and investments - ending	\$ 2,451,819	\$ 7,024	\$ 3,383,310	\$ 75,884	\$ (37,974)

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

	Community Transition Program	Principal Congressional School	Innkeeper's Tax New	County Option Dog Tax	County Share Sales Disclosure	Cumulative Bridge
Cash and investments - beginning	\$ 11,685	\$ 14,765	\$ 60,044	\$ 1,701	\$ 31,646	\$ 529,644
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	68	-	57,478
Charges for services	-	-	-	1	-	21,221
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	75,135	11	6,530	-
Total receipts	-	-	75,135	80	6,530	78,699
Disbursements:						
Personal services	-	-	-	-	-	2,404
Supplies	-	-	-	-	-	14,427
Other services and charges	-	-	-	-	-	240,251
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	37,420	-	-	-
Total disbursements	-	-	37,420	-	-	257,082
Excess (deficiency) of receipts over (under) disbursements	-	-	37,715	80	6,530	(178,383)
Cash and investments - ending	\$ 11,685	\$ 14,765	\$ 97,759	\$ 1,781	\$ 38,176	\$ 351,261

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

	Cum Capital Development	DTFSC Fines & Fees	LEPC	Enhanced Access Fund	County Extradition Fund	Firearms Training
Cash and investments - beginning	\$ 602,871	\$ 36,040	\$ 11,799	\$ 34,669	\$ 81	\$ 25,833
Receipts:						
Taxes	353,556	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	30,416	-	3,451	-	-	-
Charges for services	156,600	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,197	10,566	-	22,166	-	19,877
Total receipts	544,769	10,566	3,451	22,166	-	19,877
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	20,300	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	410,450	-	-	-	-	9,828
Total disbursements	410,450	-	-	20,300	-	9,828
Excess (deficiency) of receipts over (under) disbursements	134,319	10,566	3,451	1,866	-	10,049
Cash and investments - ending	\$ 737,190	\$ 46,606	\$ 15,250	\$ 36,535	\$ 81	\$ 35,882

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

	Health	Local Health Maint LM-174	Local Road & Street	County Corrections Fund	Highway Department	Sale Of Plat Books
Cash and investments - beginning	\$ 185,642	\$ 251,681	\$ 536,349	\$ 232	\$ 329,203	\$ 61
Receipts:						
Taxes	159,294	-	-	-	5,502	-
Licenses and permits	31,548	-	-	-	21,560	-
Intergovernmental receipts	22,793	33,139	489,863	-	1,712,772	-
Charges for services	1,453	-	-	-	75,254	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	70	-	-	22,629	25,403	-
Total receipts	215,158	33,139	489,863	22,629	1,840,491	-
Disbursements:						
Personal services	147,127	3,600	-	-	1,328,771	-
Supplies	1,405	2,255	231	-	212,936	-
Other services and charges	-	9,668	4,945	-	562,606	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	488,897	-	-	-
Other disbursements	-	-	-	19,098	-	-
Total disbursements	148,532	15,523	494,073	19,098	2,104,313	-
Excess (deficiency) of receipts over (under) disbursements	66,626	17,616	(4,210)	3,531	(263,822)	-
Cash and investments - ending	\$ 252,268	\$ 269,297	\$ 532,139	\$ 3,763	\$ 65,381	\$ 61

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

	Rainy Day Fund	County Police Pension Trust	Supplemental Pub Defender Svc	Surplus Tax	Surveyor Corner Perpetual	Unsafe Building
Cash and investments - beginning	\$ 1,377,905	\$ (11,441)	\$ 27,013	\$ 70,546	\$ 64,649	\$ 28,677
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	47,981	-	-	19,070	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	7,995	40,525	-	25
Total receipts	-	47,981	7,995	40,525	19,070	25
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	29,364	17,278	12,309	40,628	-
Total disbursements	-	29,364	17,278	12,309	40,628	-
Excess (deficiency) of receipts over (under) disbursements	-	18,617	(9,283)	28,216	(21,558)	25
Cash and investments - ending	\$ 1,377,905	\$ 7,176	\$ 17,730	\$ 98,762	\$ 43,091	\$ 28,702

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

	CASA Grant	Co. Aud. Ineligible Ded. Fund	Co. Elected Off. Training Fund	911 Fund	Assessor Reassessment
Cash and investments - beginning	\$ 31,982	\$ 2,893	\$ 12,787	\$ 65,158	\$ -
Receipts:					
Taxes	-	-	-	-	607,111
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	51,904	-	9	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	4,695	437,371	-
Total receipts	<u>51,904</u>	<u>-</u>	<u>4,704</u>	<u>437,371</u>	<u>607,111</u>
Disbursements:					
Personal services	23,256	-	-	413,216	-
Supplies	-	-	-	718	-
Other services and charges	-	-	-	78,508	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	2,677	-
Other disbursements	14,372	2,893	13,955	-	380,192
Total disbursements	<u>37,628</u>	<u>2,893</u>	<u>13,955</u>	<u>495,119</u>	<u>380,192</u>
Excess (deficiency) of receipts over (under) disbursements	<u>14,276</u>	<u>(2,893)</u>	<u>(9,251)</u>	<u>(57,748)</u>	<u>226,919</u>
Cash and investments - ending	<u>\$ 46,258</u>	<u>\$ -</u>	<u>\$ 3,536</u>	<u>\$ 7,410</u>	<u>\$ 226,919</u>

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

	Supplemental Adult	Alternative Dispute Resolution	General Drain Maintenance	Drug Buy Money	Highway Donation Fund	Save The Hospital Fund
Cash and investments - beginning	\$ 293,199	\$ 636	\$ 1,135,510	\$ 3,600	\$ -	\$ 5,951,731
Receipts:						
Taxes	-	-	225,615	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	75,000
Fines and forfeits	56,361	-	-	-	-	-
Other receipts	-	-	49,716	440	5,000	-
Total receipts	56,361	-	275,331	440	5,000	75,000
Disbursements:						
Personal services	44,940	-	-	-	-	-
Supplies	1,518	-	-	500	-	-
Other services and charges	8,412	-	167,013	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	5,000	-	-	-	-	-
Total disbursements	59,870	-	167,013	500	-	-
Excess (deficiency) of receipts over (under) disbursements	(3,509)	-	108,318	(60)	5,000	75,000
Cash and investments - ending	\$ 289,690	\$ 636	\$ 1,243,828	\$ 3,540	\$ 5,000	\$ 6,026,731

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

	Payroll Clearing	Settlement	CVET	Financial Inst Tax	Fines & Forfeitures	Jdgmts For Violation Of Infrac
Cash and investments - beginning	\$ 71,543	\$ 1	\$ -	\$ -	\$ 518	\$ 1,674
Receipts:						
Taxes	-	14,281,481	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	1,263,211	-	94,100	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,997,374	12,139,738	94,656	-	2,331	6,665
Total receipts	1,997,374	27,684,430	94,656	94,100	2,331	6,665
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	49	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,992,686	27,684,431	94,656	94,100	2,097	7,411
Total disbursements	1,992,735	27,684,431	94,656	94,100	2,097	7,411
Excess (deficiency) of receipts over (under) disbursements	4,639	(1)	-	-	234	(746)
Cash and investments - ending	\$ 76,182	\$ -	\$ -	\$ -	\$ 752	\$ 928

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

	Special Death Benefits	State Share Disclosure Fee	Coroners Cont Ed	Interstate Compact Fees	Mortgage Recording Fee State	Sex Offender Fees--Sheriff
Cash and investments - beginning	\$ 105	\$ 870	\$ 308	\$ -	\$ 145	\$ 9
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	1,968	-
Fines and forfeits	-	-	-	188	-	-
Other receipts	1,105	6,500	2,062	-	-	291
Total receipts	1,105	6,500	2,062	188	1,968	291
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,115	6,890	2,174	188	1,945	288
Total disbursements	1,115	6,890	2,174	188	1,945	288
Excess (deficiency) of receipts over (under) disbursements	(10)	(390)	(112)	-	23	3
Cash and investments - ending	\$ 95	\$ 480	\$ 196	\$ -	\$ 168	\$ 12

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

	Child Restraint Violations	Education Plate Fee	Riverboat Wagering Rev Shrg	Innkeeper's Tax	City / Town Share Court Costs	Title IV-D Incentive Fund
Cash and investments - beginning	\$ 25	\$ 863	\$ 38,914	\$ 6,390	\$ 51,938	\$ 48,208
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	2,734	-
Intergovernmental receipts	-	-	-	-	-	9,494
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	75	394	131,423	2,097	-	-
Total receipts	75	394	131,423	2,097	2,734	9,494
Disbursements:						
Personal services	-	-	-	-	-	8,264
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	100	-	-	8,487	-	-
Total disbursements	100	-	-	8,487	-	8,264
Excess (deficiency) of receipts over (under) disbursements	(25)	394	131,423	(6,390)	2,734	1,230
Cash and investments - ending	\$ -	\$ 1,257	\$ 170,337	\$ -	\$ 54,672	\$ 49,438

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

	Title IV-D Prosecutor	Title IV-D Clerk	EMS Donations	SC Sheriff Narcotic K-9 Donations	WIC Donations	Starke County DARE Donations
Cash and investments - beginning	\$ 14,381	\$ 26,685	\$ 11,798	\$ 5,975	\$ 1,918	\$ 45
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	14,286	9,494	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,100	-	40,170	11,510	750	-
Total receipts	15,386	9,494	40,170	11,510	750	-
Disbursements:						
Personal services	20,369	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	109	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,268	4,865	23,761	7,139	802	-
Total disbursements	21,637	4,974	23,761	7,139	802	-
Excess (deficiency) of receipts over (under) disbursements	(6,251)	4,520	16,409	4,371	(52)	-
Cash and investments - ending	\$ 8,130	\$ 31,205	\$ 28,207	\$ 10,346	\$ 1,866	\$ 45

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

	St Co Health Department Donations	Farm Fund	WIC 2021	WIC 2022	WIC 2023	WIC Breastfeeding 2023
Cash and investments - beginning	\$ 309	\$ 7,181	\$ (13,048)	\$ (90)	\$ (23,482)	\$ (1,157)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	118,200	7,577
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	14,991	-	-	-	-
Total receipts	-	14,991	-	-	118,200	7,577
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	17,957	-	-	94,926	6,420
Total disbursements	-	17,957	-	-	94,926	6,420
Excess (deficiency) of receipts over (under) disbursements	-	(2,966)	-	-	23,274	1,157
Cash and investments - ending	\$ 309	\$ 4,215	\$ (13,048)	\$ (90)	\$ (208)	\$ -

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

	Clerk	Clerk ISETS	Sheriff Cashbook	Inmate Trust	Sheriff Commissary	Treasurer
Cash and investments - beginning	\$ 456,508	\$ 5,901	\$ -	\$ 156,203	\$ 6,363	\$ 853,805
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>1,154,850</u>	<u>164,090</u>	<u>690,960</u>	<u>563,302</u>	<u>267,644</u>	<u>687,126</u>
Total receipts	<u>1,154,850</u>	<u>164,090</u>	<u>690,960</u>	<u>563,302</u>	<u>267,644</u>	<u>687,126</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>890,457</u>	<u>163,390</u>	<u>690,960</u>	<u>704,411</u>	<u>240,696</u>	<u>853,805</u>
Total disbursements	<u>890,457</u>	<u>163,390</u>	<u>690,960</u>	<u>704,411</u>	<u>240,696</u>	<u>853,805</u>
Excess (deficiency) of receipts over (under) disbursements	<u>264,393</u>	<u>700</u>	<u>-</u>	<u>(141,109)</u>	<u>26,948</u>	<u>(166,679)</u>
Cash and investments - ending	<u>\$ 720,901</u>	<u>\$ 6,601</u>	<u>\$ -</u>	<u>\$ 15,094</u>	<u>\$ 33,311</u>	<u>\$ 687,126</u>

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

	Clerk Demotte Trust	CEDIT-SPECIAL JAIL PROJECT	MVH Restricted	2015 Reassessment	Opioid Restricted Funds
Cash and investments - beginning	\$ -	\$ 2,720,679	\$ 1,002,820	\$ 134,646	\$ 216,280
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	1,710,636	-	54,273
Charges for services	-	5,795	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	3,378,341	-	-	-
Total receipts	-	3,384,136	1,710,636	-	54,273
Disbursements:					
Personal services	-	1,484,459	293,387	-	-
Supplies	-	148,794	880,951	-	-
Other services and charges	-	428,014	93	-	-
Debt service - principal and interest	-	1,070,671	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	134,646	59,500
Total disbursements	-	3,131,938	1,174,431	134,646	59,500
Excess (deficiency) of receipts over (under) disbursements	-	252,198	536,205	(134,646)	(5,227)
Cash and investments - ending	\$ -	\$ 2,972,877	\$ 1,539,025	\$ -	\$ 211,053

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

	Opioid Unrestricted Funds	CARES Act	Supplemental Juvenile	Public Defender Fund	Probation-NICF	Sex Offender Registration Co
Cash and investments - beginning	\$ 52,519	\$ 3,469	\$ (623)	\$ 980	\$ -	\$ 2,071
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	645	-	-	-	-	-
Charges for services	-	-	-	-	-	2,615
Fines and forfeits	-	-	200	550	-	-
Other receipts	-	-	-	-	2,000	-
Total receipts	645	-	200	550	2,000	2,615
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	3,469	-	-	-	-
Total disbursements	-	3,469	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	645	(3,469)	200	550	2,000	2,615
Cash and investments - ending	\$ 53,164	\$ -	\$ (423)	\$ 1,530	\$ 2,000	\$ 4,686

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

	Sysco Settlement	CASA Donations	Community Corrections	Auditor's Transfer Fee	Jury Pay	Recorder Perpetual
Cash and investments - beginning	\$ -	\$ 1,093	\$ 14	\$ 38,803	\$ 2,443	\$ 218,303
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	1,924	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	10	-	67,608
Fines and forfeits	-	-	-	-	-	-
Other receipts	675,000	460	-	16,540	970	294
Total receipts	675,000	460	-	16,550	2,894	67,902
Disbursements:						
Personal services	-	-	-	3,750	-	-
Supplies	3,235	-	-	-	-	-
Other services and charges	10,365	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	8,000	-	-	-	-	-
Other disbursements	175,000	-	-	7,475	-	67,373
Total disbursements	196,600	-	-	11,225	-	67,373
Excess (deficiency) of receipts over (under) disbursements	478,400	460	-	5,325	2,894	529
Cash and investments - ending	\$ 478,400	\$ 1,553	\$ 14	\$ 44,128	\$ 5,337	\$ 218,832

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

	Pretrial Diversion Fund	Special Vehicle Inspect Fund	Auditor Fees--Co. Opt. Dog Tax	Starke County Forest Fund	Election Bd. Candidate Penalty	Therapeutic Community Program
Cash and investments - beginning	\$ 8,209	\$ 2,316	\$ 304	\$ 20,599	\$ 2,811	\$ 126,347
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	3,075	-	-	-	-	-
Charges for services	132	-	-	-	-	463,965
Fines and forfeits	-	-	-	-	-	-
Other receipts	16,333	880	-	1,325	-	-
Total receipts	19,540	880	-	1,325	-	463,965
Disbursements:						
Personal services	-	-	-	-	-	248,410
Supplies	8,404	-	-	-	-	10,434
Other services and charges	19,507	-	-	-	-	117,601
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	3,803	-	-	-	-	-
Other disbursements	-	-	-	654	-	-
Total disbursements	31,714	-	-	654	-	376,445
Excess (deficiency) of receipts over (under) disbursements	(12,174)	880	-	671	-	87,520
Cash and investments - ending	\$ (3,965)	\$ 3,196	\$ 304	\$ 21,270	\$ 2,811	\$ 213,867

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

	Redact Fund--Recorder	SCCC Project Income	Park Board	Veteran's Memorial Fund	Board of Zoning Appeals Penalt
Cash and investments - beginning	\$ 24,815	\$ 257,902	\$ 42,281	\$ 1,493	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	3,814	163,937	144,863	-	-
Fines and forfeits	-	275	-	-	-
Other receipts	-	19,341	36,228	350	8,650
Total receipts	<u>3,814</u>	<u>183,553</u>	<u>181,091</u>	<u>350</u>	<u>8,650</u>
Disbursements:					
Personal services	-	83,196	89,667	-	-
Supplies	-	4,922	26,383	-	-
Other services and charges	-	91,122	46,104	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	2,107	-	-
Other disbursements	-	1,828	-	1,015	-
Total disbursements	<u>-</u>	<u>181,068</u>	<u>164,261</u>	<u>1,015</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>3,814</u>	<u>2,485</u>	<u>16,830</u>	<u>(665)</u>	<u>8,650</u>
Cash and investments - ending	<u>\$ 28,629</u>	<u>\$ 260,387</u>	<u>\$ 59,111</u>	<u>\$ 828</u>	<u>\$ 8,650</u>

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

	Planning Commission Penalty Fu	Public Nuisance Abatement Fund	Surveyor Copy Fund	SCCC CTP Fees	2019 TAX SALE	Park Board Donation Fund
Cash and investments - beginning	\$ -	\$ -	\$ 600	\$ 226,466	\$ 16,887	\$ 38,580
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	151	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	8,650	25	-	9,275	-	9,061
Total receipts	8,650	25	151	9,275	-	9,061
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	21,866
Total disbursements	-	-	-	-	-	21,866
Excess (deficiency) of receipts over (under) disbursements	8,650	25	151	9,275	-	(12,805)
Cash and investments - ending	\$ 8,650	\$ 25	\$ 751	\$ 235,741	\$ 16,887	\$ 25,775

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

	General Pop. Substance Abuse	Gen. Pop Subs. Abuse 2nd Year	WIC Special Fund	SCCC Contribution	2022 Tax Sale	2023 Tax Sale
Cash and investments - beginning	\$ 4,877	\$ 34,215	\$ 1,744	\$ 632	\$ 578,525	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	45,661	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	43,509	452,517
Total receipts	-	45,661	-	-	43,509	452,517
Disbursements:						
Personal services	-	57,722	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	101,150	1,589
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,250	127	-	-	353,430	167,053
Total disbursements	2,250	57,849	-	-	454,580	168,642
Excess (deficiency) of receipts over (under) disbursements	(2,250)	(12,188)	-	-	(411,071)	283,875
Cash and investments - ending	\$ 2,627	\$ 22,027	\$ 1,744	\$ 632	\$ 167,454	\$ 283,875

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

	Courthouse Elevator Sus. Fund	2019 Tax Certificate Sale	2020 Certificate Sale	State Pay Public Defender	2021 Tax Sale	2020 Tax Sale
Cash and investments - beginning	\$ 12,450	\$ 698	\$ 120	\$ (2,798)	\$ 190,176	\$ 131,192
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	35,000	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	10,949	2,000
Total receipts	-	-	-	35,000	10,949	2,000
Disbursements:						
Personal services	-	-	-	24,589	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	4,512	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	35,094	146,075	51,627
Total disbursements	-	-	-	59,683	150,587	51,627
Excess (deficiency) of receipts over (under) disbursements	-	-	-	(24,683)	(139,638)	(49,627)
Cash and investments - ending	\$ 12,450	\$ 698	\$ 120	\$ (27,481)	\$ 50,538	\$ 81,565

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

	LIT PROPERTY TAX RELIEF	LIT CERTIFIED SHARES	LIT CEDIT	Emergency Management Grant	DOC Probation Dept Grant	ARP American Rescue Plan Act
Cash and investments - beginning	\$ 24,470	\$ -	\$ -	\$ 8,315	\$ (907)	\$ 3,981,265
Receipts:						
Taxes	311,476	1,497,754	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	59,276	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	765,362	-	6,356	-
Total receipts	311,476	1,497,754	765,362	-	65,632	-
Disbursements:						
Personal services	-	-	-	-	59,586	20,975
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	311,193	1,497,754	765,362	1,121	5,449	718,620
Total disbursements	311,193	1,497,754	765,362	1,121	65,035	739,595
Excess (deficiency) of receipts over (under) disbursements	283	-	-	(1,121)	597	(739,595)
Cash and investments - ending	\$ 24,753	\$ -	\$ -	\$ 7,194	\$ (310)	\$ 3,241,670

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

	Stellar Communities	Starke County Check Enfrmt Fd	Hava Accessibility Grant	Tact Narco Team Rico	Knox Lead Track Grant	Knox Lead Track Expenses
Cash and investments - beginning	\$ (26,147)	\$ 2,324	\$ 4,012	\$ 6,141	\$ 1,229	\$ 371,887
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	29,057	-	-	1,983	-	39,913
Total receipts	29,057	-	-	1,983	-	39,913
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,910	-	4,012	-	-	43,182
Total disbursements	2,910	-	4,012	-	-	43,182
Excess (deficiency) of receipts over (under) disbursements	26,147	-	(4,012)	1,983	-	(3,269)
Cash and investments - ending	\$ -	\$ 2,324	\$ -	\$ 8,124	\$ 1,229	\$ 368,618

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

	IN Crim Just Vict Ast/ 02va147	Indiana Prosecuting Att. Grant	Yellow River Basin Project	County & Local Law Enforcement	LHMF/Tobacco Settlement
Cash and investments - beginning	\$ 10,689	\$ 455	\$ 1,834	\$ 680	\$ 144,725
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	41,389	-	-	-	17,164
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	15,343	-	-	224	-
Total receipts	56,732	-	-	224	17,164
Disbursements:					
Personal services	55,154	-	-	-	10,297
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	55,154	-	-	-	10,297
Excess (deficiency) of receipts over (under) disbursements	1,578	-	-	224	6,867
Cash and investments - ending	\$ 12,267	\$ 455	\$ 1,834	\$ 904	\$ 151,592

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

	Drug Analysis Test Kits Grant	SCCC Grant 2017-2018	Starke Marshall Interdiction	BPPE	Operation Pullover	WTH GRANT
Cash and investments - beginning	\$ 9	\$ (1,603)	\$ 774	\$ 113	\$ 56	\$ 2,850
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,603	-	-	-	-
Total receipts	-	1,603	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	1,603	-	-	-	-
Cash and investments - ending	\$ 9	\$ -	\$ 774	\$ 113	\$ 56	\$ 2,850

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

	Mobile Response Grant	No. Indiana Community Found.	JDAI Coordinator Grant	Mobile Food Delivery	Coroner Overdose	Court Interpreter Grant
Cash and investments - beginning	\$ (3,710)	\$ 409	\$ 22,823	\$ 19,903	\$ 812	\$ 1,424
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	120	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	7,310	-	-	-	1,998	-
Total receipts	7,430	-	-	-	1,998	-
Disbursements:						
Personal services	382	-	-	-	2,185	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	7,680	-	22,823	-	-	-
Total disbursements	8,062	-	22,823	-	2,185	-
Excess (deficiency) of receipts over (under) disbursements	(632)	-	(22,823)	-	(187)	-
Cash and investments - ending	\$ (4,342)	\$ 409	\$ -	\$ 19,903	\$ 625	\$ 1,424

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

	Opioid Grant	JDAI 20/21	COVID Court	WIC Program	HealthLink Officer/Social Work	CC Range Rd CCMG 2022
Cash and investments - beginning	\$ 80,821	\$ 999	\$ (2,910)	\$ 139	\$ (6,948)	\$ 15,310
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	69,441	-
Total receipts	-	-	-	-	69,441	-
Disbursements:						
Personal services	15,085	-	-	-	85,584	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	27,882	-	-	-	-	15,310
Total disbursements	42,967	-	-	-	85,584	15,310
Excess (deficiency) of receipts over (under) disbursements	(42,967)	-	-	-	(16,143)	(15,310)
Cash and investments - ending	\$ 37,854	\$ 999	\$ (2,910)	\$ 139	\$ (23,091)	\$ -

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

	CR 600 E 2022-2	CCMG 2023-01 Chip Seal Program	JDAI Program & Services	WIC Program 2016	WIC BREASTFEEDING 2019
Cash and investments - beginning	\$ -	\$ -	\$ (25,259)	\$ -	\$ 183
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	229,134	803,924	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	22,823	-	-
Total receipts	<u>229,134</u>	<u>803,924</u>	<u>22,823</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	220,993	803,924	-	-	-
Total disbursements	<u>220,993</u>	<u>803,924</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>8,141</u>	<u>-</u>	<u>22,823</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 8,141</u>	<u>\$ -</u>	<u>\$ (2,436)</u>	<u>\$ -</u>	<u>\$ 183</u>

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

	WIC 2024	WIC BREASTFEEDING 2024	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 28,113,120
Receipts:			
Taxes	-	-	23,439,748
Licenses and permits	-	-	184,007
Intergovernmental receipts	5,220	368	7,835,690
Charges for services	-	-	2,054,585
Fines and forfeits	-	-	67,046
Other receipts	-	-	27,807,199
Total receipts	<u>5,220</u>	<u>368</u>	<u>61,388,275</u>
Disbursements:			
Personal services	24,805	1,754	10,758,002
Supplies	-	80	1,636,718
Other services and charges	2,966	-	4,302,902
Debt service - principal and interest	-	-	1,070,671
Capital outlay	-	-	613,446
Other disbursements	-	-	40,565,593
Total disbursements	<u>27,771</u>	<u>1,834</u>	<u>58,947,332</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(22,551)</u>	<u>(1,466)</u>	<u>2,440,943</u>
Cash and investments - ending	<u>\$ (22,551)</u>	<u>\$ (1,466)</u>	<u>\$ 30,554,063</u>

STARKE COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2023

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.	<u>\$ 1,067,000</u>	07/15/20	01/15/32
Total of annual lease payments		<u>\$ 1,067,000</u>		

STARKE COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2023

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 507,825
Infrastructure	41,512,628
Buildings	22,646,782
Improvements other than buildings	84,073
Machinery, equipment, and vehicles	<u>13,414,283</u>
Total governmental activities	<u>78,165,591</u>
Total capital assets	<u>\$ 78,165,591</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/>.