

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

FINANCIAL STATEMENTS
EXAMINATION REPORT
OF
STARKE COUNTY, INDIANA
January 1, 2014 to December 31, 2016



FILED
09/29/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Katherine Chaffins	01-01-11 to 12-31-18
County Treasurer	Kasey Clark	01-01-13 to 12-31-20
Clerk of the Circuit Court	Evelyn A. Skronski Vicki L. Cooley	01-01-11 to 12-31-14 01-01-15 to 12-31-18
County Sheriff	Oscar O. Cowen Bill Dulin	01-01-11 to 12-31-14 01-01-15 to 12-31-18
County Recorder	Lisa Minix	01-01-11 to 12-31-18
President of the Board of County Commissioners	Jennifer Davis Kent Danford Donald Binkley	01-01-14 to 12-31-14 01-01-15 to 12-31-16 01-01-17 to 12-31-17
President of the County Council	Dave Pearman	01-01-14 to 12-31-14



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF STARKE COUNTY, INDIANA

We have examined the accompanying financial statements of Starke County (County), for the period of January 1, 2014 to December 31, 2016. The County's management is responsible for the fair presentation of these financial statements in accordance with the prescribed basis of accounting described in Note 1. Our responsibility is to express an opinion on the financial statements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the financial statements are in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the financial statements. The nature, timing, and extent of the procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.


As discussed in Note 1 to the financial statements, the County prepares its financial statements 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 comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the matter described in the preceding paragraph, the financial statements for the period of January 1, 2014 to December 31, 2016, referred to above, do not present, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County.

INDEPENDENT ACCOUNTANT'S REPORT
(Continued)

In our opinion, the financial statements for the period of January 1, 2014 to December 31, 2016, referred to above, present the financial position and results of operations of the County based on the prescribed basis of accounting described in Note 1 to the financial statements, in all material respects.

Our examination was conducted for the purpose of forming an opinion on the County's financial statements. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statements. They have not been subjected to the examination procedures applied to the financial statements and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

July 25, 2017

FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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

STARKE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2014 and 2015

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14	Receipts	Disbursements	Cash and Investments 12-31-15
Co General	\$ 512,913	\$ 6,524,067	\$ 6,393,777	\$ 643,203	\$ 6,062,031	\$ 6,679,392	\$ 25,842
Accident Report Fees	297	770	793	274	1,260	849	685
CAGIT PTRC	-	887,011	887,011	-	813,661	813,661	-
CAGIT Certified Shares	115,701	887,284	872,293	130,692	895,933	996,371	30,254
Cedit / Co Econ Dev Income Tax	1,577,431	2,327,610	2,852,156	1,052,885	2,007,608	2,142,481	918,012
Cedit-Special Jail Project	1,097,127	2,306,856	622,360	2,781,623	2,291,451	3,269,090	1,803,984
Child Advocacy	297	-	-	297	-	-	297
Clerks Perpetual	31,263	5,195	3,685	32,773	5,071	1,157	36,687
St.Co.Community Correct-Grant	(335)	107,640	112,544	(5,239)	123,861	118,621	1
Community Transition Program	11,685	-	-	11,685	-	-	11,685
Int Congressional School	6,333	-	-	6,333	-	-	6,333
Principal Congressional School	14,725	-	-	14,725	-	-	14,725
County Option Dog Tax	-	580	-	580	260	133	707
County Share Sales Disclosure	13,587	3,106	-	16,693	3,210	5	19,898
Cumulative Bridge	773,312	21,517	429,377	365,452	377,583	491,061	251,974
Cum Capital Development	63,366	2,120	40,265	25,221	132,765	34,651	123,335
DTFSC Fines & Fees	8,212	26,416	26,148	8,480	14,655	18,785	4,350
Emergency PI / Right To Know	536	-	-	536	-	-	536
Firearms Training	21,601	8,510	1,871	28,240	10,500	13,621	25,119
Health	40,657	137,828	145,407	33,078	142,624	135,199	40,503
Levy Excess	6,513	52	-	6,565	-	-	6,565
Local Health Maint LM-174	123,993	51,089	18,080	157,002	50,634	19,931	187,705
Local Road & Street	75,191	241,930	308,957	8,164	247,119	238,881	16,402
Medical Care for Inmates	-	3,126	-	3,126	2,512	-	5,638
County Corrections Fund	20,312	16,856	20,627	16,541	16,350	18,559	14,332
Highway Department	337,219	2,395,151	2,558,122	174,248	2,421,315	2,257,687	337,876
Sale Of Plat Books	412	403	-	815	221	-	1,036
Rainy Day Fund	1,689,721	50,000	163,000	1,576,721	-	-	1,576,721
2015 Reassessment	476,550	74,433	323,528	227,455	166,238	335,264	58,429
County Police Pension Trust	695	20,152	20,847	-	24,278	24,278	-
Supplemental Pub Defender Svc	26,829	16,322	29,836	13,315	6,988	11,900	8,403
Surplus Tax	67,365	29,762	13,438	83,689	21,055	23,395	81,349
Surveyor Corner Perpetual	7,479	5,575	7,000	6,054	5,795	7,000	4,849
2009 Tax Sale Redemption	11,706	-	11,706	-	-	-	-
2009 Tax Sale Surplus	97,859	10,961	81,178	27,642	5,229	32,409	462
Unsafe Building	-	32,500	8,332	24,168	2,940	2,178	24,930
CASA Grant	17,849	7,176	8,453	16,572	10,246	4,258	22,560
Co. Aud. Ineligible Ded. Fund	11,323	-	-	11,323	-	396	10,927
Co. Elected Off. Training Fund	4,448	1,970	100	6,318	1,984	-	8,302
911 Fund	98,775	380,511	399,515	79,771	375,600	380,715	74,656
Supplemental Adult	350,883	75,438	56,566	369,755	68,386	57,071	381,070
Alternative Dispute Resolution	3,507	2,180	6,925	(1,238)	2,170	1,642	(710)
General Drain Reconstruction	31,532	-	-	31,532	-	-	31,532
General Drain Maintenance	1,108,282	153,976	221,403	1,040,855	267,854	338,816	969,893
Ems Donations For Educ./Suppl.	5,821	650	4,839	1,632	23,312	18,532	6,412
Dental Self Pay	81,645	26,320	21,901	86,064	25,696	28,248	83,512
Save The Hospital Fund	4,871,102	56,250	40,152	4,887,200	145,942	-	5,033,142
Payroll Clearing	8,069	1,441,765	1,422,038	27,796	1,534,210	1,553,955	8,051

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

STARKE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2014 and 2015
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14	Receipts	Disbursements	Cash and Investments 12-31-15
Settlement	-	16,362,137	16,359,762	2,375	16,548,316	16,549,206	1,485
CVET	-	79,060	79,060	-	88,786	88,786	-
Financial Inst Tax	-	56,864	56,864	-	60,296	60,296	-
Cedit For Homestead Credits	4,191	212,668	214,110	2,749	211,308	211,415	2,642
HEA 1001-2008 St.HMSTD. Cr.Fund	1,163	220	1,153	230	-	15	215
Fines & Forfeitures	201	7,801	7,245	757	6,147	6,293	611
Jdgmts For Violation Of Infrac	-	26,701	23,423	3,278	20,224	20,796	2,706
Special Death Benefits	235	1,720	1,745	210	1,640	1,495	355
State Share Disclosure Fee	325	3,050	2,845	530	3,240	3,175	595
Coroners Cont Ed	145	676	775	46	169	215	-
Mortgage Recording Fee State	-	-	-	-	1,203	863	340
Canine Research & Education	-	-	-	-	15	14	1
DLGF Hmst Prop. Data. Fund	22	-	22	-	-	-	-
Sex Offender Fees--Sheriff	105	1,265	1,270	100	1,205	1,140	165
Child Restraint Violations	-	-	-	-	125	50	75
Inheritance Tax	2,801	10,666	11,900	1,567	32,165	32,518	1,214
Education Plate Fee	19	469	469	19	450	450	19
Riverboat Wagering Rev Shrg	-	138,401	138,401	-	138,401	138,401	-
Innkeeper's Tax	5,864	12,755	10,000	8,619	8,773	7,062	10,330
Cedit Distribution	-	4,076,132	4,076,132	-	2,880,110	2,880,110	-
City / Town Share Court Costs	25,182	3,188	-	28,370	2,788	-	31,158
ARRA Title IVV-D Pros Incentiv	18,230	-	22,566	(4,336)	4,978	642	-
Title IV-D Incentive Fund	82,604	15,221	-	97,825	8,154	20,085	85,894
Title IV-D Prosecutor	(5,556)	22,889	1,934	15,399	12,266	22,043	5,622
Title IV-D Clerk	33,697	15,221	13,760	35,158	8,154	16,380	26,932
Treasurer	648,014	693,328	648,014	693,328	746,346	693,328	746,346
Clerk	353,101	1,422,183	1,440,661	334,623	1,394,102	1,349,583	379,142
Prosecutor	-	4,177	4,126	51	3,497	3,399	149
Sheriff's Inmate Trust Fund	4,622	103,450	105,841	2,231	152,328	152,017	2,542
Sheriff's Commissary	26,819	59,652	63,635	22,836	73,735	57,799	38,772
CASA Donations	-	-	-	-	2,540	2,182	358
Cedit Excess-Rainy Day Fund	266,641	-	169,752	96,889	-	-	96,889
Auditor's Transfer Fee	15,422	6,550	-	21,972	6,361	1,795	26,538
Jury Pay	(8,520)	3,382	-	(5,138)	2,870	-	(2,268)
Recorder Perpetual	56,002	37,397	30,442	62,957	42,759	40,803	64,913
Pretrial Diversion Fund	70,590	50,348	63,549	57,389	30,666	71,423	16,632
Special Vehicle Inspect Fund	90	15	-	105	500	444	161
Auditor Fees--Co. Opt. Dog Tax	304	-	-	304	-	-	304
July 2012 Storm Insurance	82,498	84,500	130,828	36,170	-	36,170	-
Starke County Forest Fund	2,750	5,535	-	8,285	1,425	2,750	6,960
Mortgage Fee Fund	132	1,800	-	1,932	758	2,505	185
Redact Fund--Recorder	15,081	1,970	-	17,051	1,984	-	19,035
SCCC Project Income	182,943	278,867	264,899	196,911	215,191	232,635	179,467
2015 Tax Sale Fund	-	-	-	-	262,555	124,164	138,391
2013 Tax Sale	1,495	148,951	150,446	-	-	-	-
SCCC CTP Fees	73,395	40,890	-	114,285	44,225	-	158,510
2013 Tax Sale Surplus	273,153	470	217,627	55,996	-	35,309	20,687
2015 Tax Certificate Sale	-	-	-	-	19,745	17,939	1,806
2014 Tax Sale Fund	-	419,469	184,705	234,764	39,706	274,470	-

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

STARKE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2014 and 2015
(Continued)

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-14	Receipts	Disbursements	12-31-14	Receipts	Disbursements	
WIC Special Fund	1,745	-	-	1,745	-	-	1,745
2014 Certificate Sale	-	65,007	65,007	-	-	-	-
SCCC Contribution	-	2,310	-	2,310	932	1,322	1,920
Emergency Management Grant	28,054	4,562	6,445	26,171	8,485	10,081	24,575
Hamlet Fire Well	2,143	58	1,580	621	19	1,150	(510)
DOC Probation Dept Grant	-	-	-	-	22,900	-	22,900
IDVA Grant	-	250	-	250	-	250	-
Title 3 Fund (No Approp Nec)	3,292	-	-	3,292	-	-	3,292
Juv. Tracking Grant 04-jf-033	23	-	-	23	-	-	23
Cops Technology Program	1,493	-	-	1,493	-	1,493	-
Starke County Check Enfrmnt Fd	1,393	266	-	1,659	346	-	2,005
Prosecutor's S.T.O.P. Grant	3,337	-	-	3,337	-	-	3,337
Probation-indigent Assistance	1,500	-	-	1,500	-	-	1,500
Hamlet Project With Grant	(269,412)	269,412	-	-	-	-	-
Hava Accessibility Grant	9,871	-	-	9,871	-	5,008	4,863
2009 Polling Place Grant	(16)	-	-	(16)	-	-	(16)
Tact Narco Team Rico	174	-	-	174	393	-	567
Victim's Assistance #2	(932)	-	-	(932)	-	-	(932)
Knox Lead Track Grant	969	-	-	969	-	-	969
Knox Lead Track Expenses	168,973	-	14,756	154,217	8,068	19,858	142,427
Juvenile Account. Blk. Grant	(26)	-	-	(26)	-	-	(26)
IN Crim Just Vict Ast/ 02va147	(18,675)	30,066	33,201	(21,810)	37,557	35,329	(19,582)
WIC Program	(27)	27	-	-	-	-	-
WIC Program / #2	(214)	-	-	(214)	-	-	(214)
WIC Program / #3	6,280	-	5,791	489	-	-	489
Pandemic Influenza Preparednes	2,000	-	-	2,000	-	-	2,000
Mosquito Control Block Grant	420	-	-	420	-	-	420
WIC Program 2012	1,536	-	-	1,536	-	-	1,536
Children's Psychiatric Res. Tr	1,056	-	-	1,056	-	-	1,056
Child Services	6,691	-	-	6,691	-	-	6,691
Yellow River Basin Project	-	26,225	26,225	-	-	-	-
County & Local Law Enforcement	750	2,165	2,617	298	977	1,312	(37)
Rural Demonstration Project	(596)	-	-	(596)	-	-	(596)
Public Health Preparedness Grt	153	-	-	153	-	-	153
LHMF/Tobacco Settlement	79,074	-	8,316	70,758	-	8,883	61,875
Operation Pullover	(4,833)	-	-	(4,833)	-	-	(4,833)
Victim Assistant Grant-97va046	(4)	-	-	(4)	-	-	(4)
Child Immunization Grant	60	-	-	60	-	-	60
Drug Analysis Test Kits Grant	12	7,120	6,960	172	2,800	2,962	10
Criminal Justice Grant Fed	-	-	20	(20)	-	-	(20)
SCCC Grant 2013-2014	(23,529)	142,284	118,755	-	204,350	137,390	66,960
WTH GRANT	3,000	-	-	3,000	2,250	2,900	2,350
WIC 1	(10,922)	79,160	64,865	3,373	-	-	3,373
Effective Public Policy Grant	-	20,000	30,000	(10,000)	-	-	(10,000)
WIC 2	(596)	2,700	2,104	-	-	-	-
WIC/Breastfeeding	-	185	1,604	(1,419)	3,720	2,309	(8)
WIC Program	-	6,205	16,865	(10,660)	78,462	67,655	147
CR300E SR8 Intersection Projec	-	376,576	513,194	(136,618)	264,743	128,125	-
HHS Grant SC Clerk-Election	-	24,459	-	24,459	-	24,459	-
WIC/Breastfeeding 2016	-	-	-	-	314	944	(630)
WIC Program 2016	-	-	-	-	6,342	19,771	(13,429)
Totals	\$ 16,051,765	\$ 43,810,133	\$ 43,550,496	\$ 16,311,402	\$ 42,031,411	\$ 43,701,558	\$ 14,641,255

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

STARKE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Co General	\$ 25,842	\$ 7,360,762	\$ 6,737,496	\$ 649,108
Accident Report Fees	685	1,640	1,889	436
CAGIT PTRC	-	679,760	679,760	-
CAGIT Certified Shares	30,254	908,104	938,356	2
Cedit / Co Econ Dev Income Tax	918,012	1,267,090	1,367,144	817,958
Cedit-Special Jail Project	1,803,984	2,344,850	1,791,729	2,357,105
Child Advocacy	297	-	-	297
Clerks Perpetual	36,687	5,623	3,133	39,177
St.Co.Community Correct-Grant	1	202,685	130,924	71,762
Community Transition Program	11,685	-	-	11,685
Int Congressional School	6,333	-	-	6,333
Principal Congressional School	14,725	6	-	14,731
County Option Dog Tax	707	204	-	911
County Share Sales Disclosure	19,898	3,243	20,000	3,141
Cumulative Bridge	251,974	49,221	228,845	72,350
Cum Capital Development	123,335	37,359	109,320	51,374
DTFSC Fines & Fees	4,350	18,943	16,030	7,263
Emergency Pl / Right to Know	536	-	-	536
Firearms Training	25,119	24,652	14,141	35,630
Health	40,503	100,206	135,876	4,833
Levy Excess	6,565	-	215	6,350
Local Health Maint LM-174	187,705	6,415	15,920	178,200
Local Road & Street	16,402	246,903	246,873	16,432
Medical Care for Inmates	5,638	3,744	11,437	(2,055)
County Corrections Fund	14,332	16,350	27,203	3,479
Highway Department	337,876	2,435,993	2,501,645	272,224
Sale Of Plat Books	1,036	13	-	1,049
Rainy Day Fund	1,576,721	1,000,208	1,155,741	1,421,188
2015 Reassessment	58,429	166,767	214,466	10,730
County Police Pension Trust	-	38,260	38,260	-
Supplemental Pub Defender Svc	8,403	9,944	14,850	3,497
Surplus Tax	81,349	23,817	39,507	65,659
Surveyor Corner Perpetual	4,849	6,293	3,785	7,357
2009 Tax Sale Redemption	-	-	-	-
2009 Tax Sale Surplus	462	-	-	462
Unsafe Building	24,930	707	9,888	15,749
CASA Grant	22,560	16,579	15,670	23,469
Co. Aud. Ineligible Ded. Fund	10,927	-	-	10,927
Co. Elected Off. Training Fund	8,302	1,963	-	10,265
911 Fund	74,656	420,113	382,746	112,023
Supplemental Adult	313,337	65,887	47,116	332,108
Alternative Dispute Resolution	(710)	2,060	-	1,350
General Drain Reconstruction	31,532	13	31,546	(1)
General Drain Maintenance	969,893	281,294	253,766	997,421
Ems Donations For Educ./Suppl.	6,412	7,728	8,502	5,638
Dental Self Pay	83,512	25,929	24,477	84,964
Save The Hospital Fund	5,033,142	213,567	95,856	5,150,853
Payroll Clearing	8,051	1,659,404	1,658,759	8,696
Settlement	1,485	16,238,365	16,239,849	1
CVET	-	63,900	63,900	-
Financial Inst Tax	-	49,195	49,195	-
Cedit For Homestead Credits	2,642	216,390	216,446	2,586
HEA 1001-2008 St.HMSTD. Cr.Fund	215	-	-	215
Fines & Forfeitures	611	4,790	4,732	669
Jdgmts For Violation Of Infrac	2,706	12,813	14,391	1,128

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

STARKE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2016
(Continued)

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Special Death Benefits	355	1,749	1,815	289
State Share Disclosure Fee	595	3,415	3,435	575
Coroners Cont Ed	-	3,395	1,411	1,984
Mortgage Recording Fee State	340	2,085	2,033	392
Canine Research & Education	1	17	18	-
DLGF Hmst Prop. Data. Fund	-	-	-	-
Sex Offender Fees--Sheriff	165	1,695	1,505	355
Child Restraint Violations	75	875	900	50
Inheritance Tax	1,214	-	1,214	-
Education Plate Fee	19	394	375	38
Riverboat Wagering Rev Shrg	-	138,396	138,396	-
Innkeeper's Tax	10,330	7,437	6,000	11,767
Cedit Distribution	-	536,536	536,536	-
City/Town Share Court Costs	31,158	2,844	-	34,002
ARRA Title IV-D Pros Incentiv	-	-	-	-
Title IV-D Incentive Fund	85,894	12,057	20,487	77,464
Title IV-D Prosecutor	5,622	18,096	20,181	3,537
Title IV-D Clerk	26,932	12,028	19,466	19,494
Supplemental Juvenile	67,733	3,719	8,266	63,186
Treasurer	746,346	620,396	746,346	620,396
Clerk	379,142	1,459,078	1,477,594	360,626
Prosecutor	149	3,609	3,707	51
Sheriff's Inmate Trust	2,542	462,385	461,362	3,565
Sheriff's Commissary	38,772	254,919	274,051	19,640
LOIT Special Distribution	-	667,731	458,939	208,792
CASA Donations	358	112	353	117
Cedit Excess-Rainy Day Fund	96,889	17	96,905	1
Auditor's Transfer Fee	26,538	6,552	5	33,085
Jury Pay	(2,268)	1,996	-	(272)
Recorder Perpetual	64,913	43,025	34,340	73,598
Pretrial Diversion Fund	16,632	55,004	50,343	21,293
Special Vehicle Inspect Fund	161	425	114	472
Auditor Fees--Co. Opt. Dog Tax	304	-	-	304
July 2012 Storm Insurance	-	-	-	-
Starke County Forest Fund	6,960	1,425	3,503	4,882
Mortgage Fee Fund	185	-	185	-
Therapeutic Community Program	-	224,595	141,251	83,344
Redact Fund--Recorder	19,035	1,963	16,425	4,573
SCCC Project Income	179,467	228,596	354,560	53,503
2015 Tax Sale Fund	138,391	69,395	203,937	3,849
2013 Tax Sale	-	-	-	-
SCCC Contribution for Project	-	100,000	-	100,000
SCCC CTP Fees	158,510	49,925	-	208,435
2013 Tax Sale Surplus	20,687	-	-	20,687
2016 Tax Sale Fund	-	245,290	98,734	146,556
2015 Tax Certificate Sale	1,806	-	702	1,104
2014 Tax Sale Fund	-	-	-	-
2016 Tax Certificate Sale	-	18,568	13,483	5,085
General Pop. Substance Abuse	-	47,352	-	47,352
WIC Special Fund	1,745	-	-	1,745
2014 Certificate Sale	-	-	-	-
SCCC Contribution	1,920	-	678	1,242
State Pay Public Defender	-	20,000	8,333	11,667
LOIT 2016 Special Distribution	-	577,085	577,085	-
Emergency Management Grant	24,575	23,502	25,129	22,948
Hamlet Fire Well	(510)	510	-	-

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

STARKE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2016
(Continued)

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
DOC Probation Dept Grant	22,900	39,378	25,658	36,620
IDVA Grant	-	-	-	-
Title 3 Fund (No Approp Nec)	3,292	-	-	3,292
Juv. Tracking Grant 04-jf-033	23	-	-	23
Cops Technology Program	-	-	-	-
Starke County Check Enfrmt Fd	2,005	86	-	2,091
Prosecutor's S.T.O.P. Grant	3,337	-	-	3,337
Probation-indigent Assistance	1,500	-	-	1,500
Hamlet Project with Grant	-	-	-	-
Hava Accessibility Grant	4,863	-	163	4,700
2009 Polling Place Grant	(16)	-	-	(16)
Tact Narco Team Rico	567	-	-	567
Victim's Assistance #2	(932)	-	-	(932)
Knox Lead Track Grant	969	-	-	969
Knox Lead Track Expenses	142,427	52	20,455	122,024
Juvenile Account. Blk. Grant	(26)	-	-	(26)
IN Crim Just Vict Ast/ 02va147	(19,582)	36,385	35,878	(19,075)
WIC Program	-	-	-	-
WIC Program / #2	(214)	-	-	(214)
WIC Program / #3	489	-	-	489
Pandemic Influenza Preparednes	2,000	-	-	2,000
Mosquito Control Block Grant	420	-	-	420
WIC Program 2012	1,536	-	-	1,536
Children's Psychiatric Res. Tr	1,056	-	-	1,056
Child Services	6,691	-	-	6,691
Yellow River Basin Project	-	-	-	-
County & Local Law Enforcement	(37)	319	208	74
Rural Demonstration Project	(596)	-	-	(596)
Public Health Preparedness Grt	153	-	-	153
LHMF/Tobacco Settlement	61,875	70,021	12,950	118,946
Operation Pullover	(4,833)	-	-	(4,833)
Victim Assistant Grant-97va046	(4)	-	-	(4)
Child Immunization Grant	60	-	-	60
Drug Analysis Test Kits Grant	10	-	-	10
Criminal Justice Grant Fed	(20)	-	-	(20)
SCCC Grant 2013-2014	66,960	87,896	154,856	(0)
WTH Grant	2,350	-	-	2,350
JDAI Misc. Grant	-	5,000	-	5,000
WIC 1	3,373	-	-	3,373
Effective Public Policy Grant	(10,000)	-	-	(10,000)
WIC 2	-	-	-	-
JDAI Coordinator Grant	-	34,375	18,331	16,044
Court Interpreter Grant	-	3,425	650	2,775
WIC/Breastfeeding	(8)	-	-	(8)
WIC Program	147	-	-	147
CR300E SR8 Intersection Projec	-	-	-	-
HHS Grant SC Clerk-Election	-	-	-	-
WIC/Breastfeeding 2016	(630)	3,906	3,276	-
WIC Program 2016	(13,429)	91,664	78,234	1
WIC Program 2017	-	14,108	17,534	(3,426)
WIC Breastfeeding 2017	-	997	1,244	(247)
Totals	<u>\$ 14,641,255</u>	<u>\$ 42,555,557</u>	<u>\$ 41,740,923</u>	<u>\$ 15,455,889</u>

The notes to the financial statements 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, certified shares (local option tax), property tax replacement credit (local option tax), county option 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 non-businesses 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: inter-fund 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 February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

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 (PERF) is a defined benefit pension plan. PERF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

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

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

STARKE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statements contain some funds with deficits in cash. This is a result of certain funds being established to account for reimbursable grants. The reimbursements for grant expenditures made by the County were not received by December 31, 2014, 2015, and 2016. In addition, some funds had deficits in cash due to expenditures exceeding receipts for the years ended December 31, 2014, 2015, and 2016.

STARKE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 years 2014, 2015, and 2016 totaled \$200,000, \$400,000, and \$738,000, respectively.

Note 9. *Combined Funds*

Funds related to donations (4101, 4103, 4104, 4105, and 4106) were reported individually in the prior financial statements, but were combined into one fund for the current financial statements. Funds related to Supplemental Adult and Supplemental Juvenile Funds (2100 and 2105) were reported separately in the prior report, but were combined in 2014 and 2015.

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OTHER INFORMATION - UNEXAMINED

The County's Annual Financial Reports information can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statements 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 examination. This is a common occurrence in any financial statement examination. The financial information presented in this report is examined information, and the accuracy of such information can be determined by reading the opinion given in the Independent Accountant's Report.

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

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	Co General	Accident Report Fees	CAGIT PTRC	CAGIT Certified Shares	Cedit / Co Econ Dev Income Tax	Cedit-Special Jail Project	Child Advocacy	Clerks Perpetual
Cash and investments - beginning	\$ 512,913	\$ 297	\$ -	\$ 115,701	\$ 1,577,431	\$ 1,097,127	\$ 297	\$ 31,263
Receipts:								
Taxes	3,721,154	-	-	-	-	-	-	-
Licenses and permits	131,342	-	-	-	-	-	-	-
Intergovernmental receipts	551,115	-	-	-	-	-	-	-
Charges for services	1,209,155	-	-	-	-	-	-	-
Fines and forfeits	24,574	-	-	-	-	-	-	-
Other receipts	<u>886,727</u>	<u>770</u>	<u>887,011</u>	<u>887,284</u>	<u>2,327,610</u>	<u>2,306,856</u>	<u>-</u>	<u>5,195</u>
Total receipts	<u>6,524,067</u>	<u>770</u>	<u>887,011</u>	<u>887,284</u>	<u>2,327,610</u>	<u>2,306,856</u>	<u>-</u>	<u>5,195</u>
Disbursements:								
Personal services	4,522,298	-	-	142,306	-	-	-	-
Supplies	241,729	-	-	-	-	-	-	-
Other services and charges	746,187	-	-	328,485	2,102,156	-	-	-
Debt service - principal and interest	-	-	-	-	-	600,000	-	-
Capital outlay	11,443	-	-	1,975	-	-	-	-
Other disbursements	<u>872,120</u>	<u>793</u>	<u>887,011</u>	<u>399,527</u>	<u>750,000</u>	<u>22,360</u>	<u>-</u>	<u>3,685</u>
Total disbursements	<u>6,393,777</u>	<u>793</u>	<u>887,011</u>	<u>872,293</u>	<u>2,852,156</u>	<u>622,360</u>	<u>-</u>	<u>3,685</u>
Excess (deficiency) of receipts over disbursements	<u>130,290</u>	<u>(23)</u>	<u>-</u>	<u>14,991</u>	<u>(524,546)</u>	<u>1,684,496</u>	<u>-</u>	<u>1,510</u>
Cash and investments - ending	<u>\$ 643,203</u>	<u>\$ 274</u>	<u>\$ -</u>	<u>\$ 130,692</u>	<u>\$ 1,052,885</u>	<u>\$ 2,781,623</u>	<u>\$ 297</u>	<u>\$ 32,773</u>

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	St.Co.Community Correct-Grant	Community Transition Program	Int Congressional School	Principal Congressional School	County Option Dog Tax	County Share Sales Disclosure	Cumulative Bridge	Cum Capital Development
Cash and investments - beginning	\$ (335)	\$ 11,685	\$ 6,333	\$ 14,725	\$ -	\$ 13,587	\$ 773,312	\$ 63,366
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	107,305	-	-	-	438	-	-	-
Charges for services	-	-	-	-	78	-	-	2,011
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	335	-	-	-	64	3,106	21,517	109
Total receipts	107,640	-	-	-	580	3,106	21,517	2,120
Disbursements:								
Personal services	112,544	-	-	-	-	-	29,790	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	399,587	10,267
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	29,998
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	112,544	-	-	-	-	-	429,377	40,265
Excess (deficiency) of receipts over disbursements	(4,904)	-	-	-	580	3,106	(407,860)	(38,145)
Cash and investments - ending	\$ (5,239)	\$ 11,685	\$ 6,333	\$ 14,725	\$ 580	\$ 16,693	\$ 365,452	\$ 25,221

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	DTFSC Fines & Fees	Emergency PI / Right To Know	Firearms Training	Health	Levy Excess	Local Health Maint LM-174	Local Road & Street
Cash and investments - beginning	\$ 8,212	\$ 536	\$ 21,601	\$ 40,657	\$ 6,513	\$ 123,993	\$ 75,191
Receipts:							
Taxes	-	-	-	97,479	-	-	-
Licenses and permits	-	-	-	31,125	-	-	-
Intergovernmental receipts	-	-	-	8,677	-	33,139	241,930
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	26,416	-	8,510	547	52	17,950	-
Total receipts	<u>26,416</u>	<u>-</u>	<u>8,510</u>	<u>137,828</u>	<u>52</u>	<u>51,089</u>	<u>241,930</u>
Disbursements:							
Personal services	-	-	-	138,882	-	3,679	-
Supplies	-	-	-	2,156	-	4,464	-
Other services and charges	-	-	-	3,553	-	9,937	308,957
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	26,148	-	1,871	816	-	-	-
Total disbursements	<u>26,148</u>	<u>-</u>	<u>1,871</u>	<u>145,407</u>	<u>-</u>	<u>18,080</u>	<u>308,957</u>
Excess (deficiency) of receipts over disbursements	<u>268</u>	<u>-</u>	<u>6,639</u>	<u>(7,579)</u>	<u>52</u>	<u>33,009</u>	<u>(67,027)</u>
Cash and investments - ending	<u>\$ 8,480</u>	<u>\$ 536</u>	<u>\$ 28,240</u>	<u>\$ 33,078</u>	<u>\$ 6,565</u>	<u>\$ 157,002</u>	<u>\$ 8,164</u>

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Medical Care for Inmates	County Corrections Fund	Highway Department	Sale Of Plat Books	Rainy Day Fund	2015 Reassessment	County Police Pension Trust
Cash and investments - beginning	\$ -	\$ 20,312	\$ 337,219	\$ 412	\$ 1,689,721	\$ 476,550	\$ 695
Receipts:							
Taxes	-	-	-	-	-	68,235	-
Licenses and permits	-	-	1,200	-	-	-	-
Intergovernmental receipts	-	-	2,375,612	-	-	6,073	-
Charges for services	-	-	119	-	-	-	16,077
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	3,126	16,856	18,220	403	50,000	125	4,075
Total receipts	<u>3,126</u>	<u>16,856</u>	<u>2,395,151</u>	<u>403</u>	<u>50,000</u>	<u>74,433</u>	<u>20,152</u>
Disbursements:							
Personal services	-	-	1,303,545	-	-	125,403	-
Supplies	-	1,590	638,741	-	-	2,827	-
Other services and charges	-	-	231,353	-	-	186,793	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	384,483	-	-	835	-
Other disbursements	-	19,037	-	-	163,000	7,670	20,847
Total disbursements	<u>-</u>	<u>20,627</u>	<u>2,558,122</u>	<u>-</u>	<u>163,000</u>	<u>323,528</u>	<u>20,847</u>
Excess (deficiency) of receipts over disbursements	<u>3,126</u>	<u>(3,771)</u>	<u>(162,971)</u>	<u>403</u>	<u>(113,000)</u>	<u>(249,095)</u>	<u>(695)</u>
Cash and investments - ending	\$ <u>3,126</u>	\$ <u>16,541</u>	\$ <u>174,248</u>	\$ <u>815</u>	\$ <u>1,576,721</u>	\$ <u>227,455</u>	\$ <u>-</u>

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Supplemental Pub Defender Svc	Surplus Tax	Surveyor Corner Perpetual	2009 Tax Sale Redemption	2009 Tax Sale Surplus	Unsafe Building	CASA Grant
Cash and investments - beginning	\$ 26,829	\$ 67,365	\$ 7,479	\$ 11,706	\$ 97,859	\$ -	\$ 17,849
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	3,696
Charges for services	-	-	5,575	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	16,322	29,762	-	-	10,961	32,500	3,480
Total receipts	16,322	29,762	5,575	-	10,961	32,500	7,176
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	3,400	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	26,436	13,438	7,000	11,706	81,178	8,332	8,453
Total disbursements	29,836	13,438	7,000	11,706	81,178	8,332	8,453
Excess (deficiency) of receipts over disbursements	(13,514)	16,324	(1,425)	(11,706)	(70,217)	24,168	(1,277)
Cash and investments - ending	\$ 13,315	\$ 83,689	\$ 6,054	\$ -	\$ 27,642	\$ 24,168	\$ 16,572

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Co. Aud. Ineligible Ded. Fund	Co. Elected Off. Training Fund	911 Fund	Supplemental Adult	Alternative Dispute Resolution	General Drain Reconstruction	General Drain Maintenance
Cash and investments - beginning	\$ 11,323	\$ 4,448	\$ 98,775	\$ 350,883	\$ 3,507	\$ 31,532	\$ 1,108,282
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	1,970	380,511	75,438	2,180	-	153,976
Total receipts	-	1,970	380,511	75,438	2,180	-	153,976
Disbursements:							
Personal services	-	-	321,303	42,945	-	-	-
Supplies	-	-	718	3,713	-	-	-
Other services and charges	-	-	77,494	9,608	6,925	-	221,259
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	300	-	-	-
Other disbursements	-	100	-	-	-	-	144
Total disbursements	-	100	399,515	56,566	6,925	-	221,403
Excess (deficiency) of receipts over disbursements	-	1,870	(19,004)	18,872	(4,745)	-	(67,427)
Cash and investments - ending	\$ 11,323	\$ 6,318	\$ 79,771	\$ 369,755	\$ (1,238)	\$ 31,532	\$ 1,040,855

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Ems Donations For Educ./Suppl.	Dental Self Pay	Save The Hospital Fund	Payroll Clearing	Settlement	CVET	Financial Inst Tax
Cash and investments - beginning	\$ 5,821	\$ 81,645	\$ 4,871,102	\$ 8,069	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	14,066,848	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,834,114	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>650</u>	<u>26,320</u>	<u>56,250</u>	<u>1,441,765</u>	<u>461,175</u>	<u>79,060</u>	<u>56,864</u>
Total receipts	<u>650</u>	<u>26,320</u>	<u>56,250</u>	<u>1,441,765</u>	<u>16,362,137</u>	<u>79,060</u>	<u>56,864</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>4,839</u>	<u>21,901</u>	<u>40,152</u>	<u>1,422,038</u>	<u>16,359,762</u>	<u>79,060</u>	<u>56,864</u>
Total disbursements	<u>4,839</u>	<u>21,901</u>	<u>40,152</u>	<u>1,422,038</u>	<u>16,359,762</u>	<u>79,060</u>	<u>56,864</u>
Excess (deficiency) of receipts over disbursements	<u>(4,189)</u>	<u>4,419</u>	<u>16,098</u>	<u>19,727</u>	<u>2,375</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,632</u>	<u>\$ 86,064</u>	<u>\$ 4,887,200</u>	<u>\$ 27,796</u>	<u>\$ 2,375</u>	<u>\$ -</u>	<u>\$ -</u>

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Cedit For Homestead Credits	HEA 1001-2008 St.HMSTD. Cr.Fund	Fines & Forfeitures	Jdgmts For Violation Of Infrac	Special Death Benefits	State Share Disclosure Fee	Coroners Cont Ed
Cash and investments - beginning	\$ 4,191	\$ 1,163	\$ 201	\$ -	\$ 235	\$ 325	\$ 145
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	212,668	220	7,801	26,701	1,720	3,050	676
Total receipts	212,668	220	7,801	26,701	1,720	3,050	676
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	214,110	1,153	7,245	23,423	1,745	2,845	775
Total disbursements	214,110	1,153	7,245	23,423	1,745	2,845	775
Excess (deficiency) of receipts over disbursements	(1,442)	(933)	556	3,278	(25)	205	(99)
Cash and investments - ending	\$ 2,749	\$ 230	\$ 757	\$ 3,278	\$ 210	\$ 530	\$ 46

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Mortgage Recording Fee State	Canine Research & Education	DLGF Hmst Prop. Data. Fund	Sex Offender Fees--Sheriff	Child Restraint Violations	Inheritance Tax	Education Plate Fee
Cash and investments - beginning	\$ -	\$ -	\$ 22	\$ 105	\$ -	\$ 2,801	\$ 19
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	1,265	-	10,666	469
Total receipts	-	-	-	1,265	-	10,666	469
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	22	1,270	-	11,900	469
Total disbursements	-	-	22	1,270	-	11,900	469
Excess (deficiency) of receipts over disbursements	-	-	(22)	(5)	-	(1,234)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ 1,567	\$ 19

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Riverboat Wagering Rev Shrg	Innkeeper's Tax	Cedit Distribution	City / Town Share Court Costs	ARRA Title IVV-D Pros Incentiv	Title IV-D Incentive Fund	Title IV-D Prosecutor
Cash and investments - beginning	\$ -	\$ 5,864	\$ -	\$ 25,182	\$ 18,230	\$ 82,604	\$ (5,556)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	3,188	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	15,221	22,889
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	138,401	12,755	4,076,132	-	-	-	-
Total receipts	138,401	12,755	4,076,132	3,188	-	15,221	22,889
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	138,401	10,000	4,076,132	-	22,566	-	1,934
Total disbursements	138,401	10,000	4,076,132	-	22,566	-	1,934
Excess (deficiency) of receipts over disbursements	-	2,755	-	3,188	(22,566)	15,221	20,955
Cash and investments - ending	\$ -	\$ 8,619	\$ -	\$ 28,370	\$ (4,336)	\$ 97,825	\$ 15,399

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Title IV-D Clerk	Treasurer	Clerk	Prosecutor	Sheriff's Inmate Trust Fund	Sheriff's Commissary	CASA Donations
Cash and investments - beginning	\$ 33,697	\$ 648,014	\$ 353,101	\$ -	\$ 4,622	\$ 26,819	\$ -
Receipts:							
Taxes	-	693,328	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	15,221	-	-	-	-	-	-
Fines and forfeits	-	-	1,422,183	-	-	-	-
Other receipts	-	-	-	4,177	103,450	59,652	-
Total receipts	<u>15,221</u>	<u>693,328</u>	<u>1,422,183</u>	<u>4,177</u>	<u>103,450</u>	<u>59,652</u>	<u>-</u>
Disbursements:							
Personal services	13,235	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	525	648,014	1,440,661	4,126	105,841	63,635	-
Total disbursements	<u>13,760</u>	<u>648,014</u>	<u>1,440,661</u>	<u>4,126</u>	<u>105,841</u>	<u>63,635</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>1,461</u>	<u>45,314</u>	<u>(18,478)</u>	<u>51</u>	<u>(2,391)</u>	<u>(3,983)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 35,158</u>	<u>\$ 693,328</u>	<u>\$ 334,623</u>	<u>\$ 51</u>	<u>\$ 2,231</u>	<u>\$ 22,836</u>	<u>\$ -</u>

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Cedit Excess-Rainy Day Fund	Auditor's Transfer Fee	Jury Pay	Recorder Perpetual	Pretrial Diversion Fund	Special Vehicle Inspect Fund	Auditor Fees--Co. Opt. Dog Tax
Cash and investments - beginning	\$ 266,641	\$ 15,422	\$ (8,520)	\$ 56,002	\$ 70,590	\$ 90	\$ 304
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	306	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	37,397	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	6,550	3,076	-	50,348	15	-
Total receipts	<u>-</u>	<u>6,550</u>	<u>3,382</u>	<u>37,397</u>	<u>50,348</u>	<u>15</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	6,000	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	135,052	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	34,700	-	-	30,442	57,549	-	-
Total disbursements	<u>169,752</u>	<u>-</u>	<u>-</u>	<u>30,442</u>	<u>63,549</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(169,752)</u>	<u>6,550</u>	<u>3,382</u>	<u>6,955</u>	<u>(13,201)</u>	<u>15</u>	<u>-</u>
Cash and investments - ending	<u>\$ 96,889</u>	<u>\$ 21,972</u>	<u>\$ (5,138)</u>	<u>\$ 62,957</u>	<u>\$ 57,389</u>	<u>\$ 105</u>	<u>\$ 304</u>

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	July 2012 Storm Insurance	Starke County Forest Fund	Mortgage Fee Fund	Redact Fund--Recorder	SCCC Project Income	2015 Tax Sale Fund	2013 Tax Sale
Cash and investments - beginning	\$ 82,498	\$ 2,750	\$ 132	\$ 15,081	\$ 182,943	\$ -	\$ 1,495
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	1,800	1,970	166,645	-	-
Fines and forfeits	-	-	-	-	99,835	-	-
Other receipts	84,500	5,535	-	-	12,387	-	148,951
Total receipts	<u>84,500</u>	<u>5,535</u>	<u>1,800</u>	<u>1,970</u>	<u>278,867</u>	<u>-</u>	<u>148,951</u>
Disbursements:							
Personal services	-	-	-	-	63,040	-	-
Supplies	-	-	-	-	4,580	-	-
Other services and charges	-	-	-	-	104,486	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	34,090	-	-
Other disbursements	130,828	-	-	-	58,703	-	150,446
Total disbursements	<u>130,828</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>264,899</u>	<u>-</u>	<u>150,446</u>
Excess (deficiency) of receipts over disbursements	<u>(46,328)</u>	<u>5,535</u>	<u>1,800</u>	<u>1,970</u>	<u>13,968</u>	<u>-</u>	<u>(1,495)</u>
Cash and investments - ending	<u>\$ 36,170</u>	<u>\$ 8,285</u>	<u>\$ 1,932</u>	<u>\$ 17,051</u>	<u>\$ 196,911</u>	<u>\$ -</u>	<u>\$ -</u>

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	SCCC CTP Fees	2013 Tax Sale Surplus	2015 Tax Certificate Sale	2014 Tax Sale Fund	WIC Special Fund	2014 Certificate Sale	SCCC Contribution
Cash and investments - beginning	\$ 73,395	\$ 273,153	\$ -	\$ -	\$ 1,745	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	40,890	470	-	419,469	-	65,007	2,310
Total receipts	<u>40,890</u>	<u>470</u>	<u>-</u>	<u>419,469</u>	<u>-</u>	<u>65,007</u>	<u>2,310</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	217,627	-	184,705	-	65,007	-
Total disbursements	<u>-</u>	<u>217,627</u>	<u>-</u>	<u>184,705</u>	<u>-</u>	<u>65,007</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>40,890</u>	<u>(217,157)</u>	<u>-</u>	<u>234,764</u>	<u>-</u>	<u>-</u>	<u>2,310</u>
Cash and investments - ending	<u>\$ 114,285</u>	<u>\$ 55,996</u>	<u>\$ -</u>	<u>\$ 234,764</u>	<u>\$ 1,745</u>	<u>\$ -</u>	<u>\$ 2,310</u>

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Emergency Management Grant	Hamlet Fire Well	DOC Probation Dept Grant	IDVA Grant	Title 3 Fund (No Approp Nec)	Juv. Tracking Grant 04-jf-033	Cops Technology Program
Cash and investments - beginning	\$ 28,054	\$ 2,143	\$ -	\$ -	\$ 3,292	\$ 23	\$ 1,493
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	4,562	-	-	250	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	58	-	-	-	-	-
Total receipts	<u>4,562</u>	<u>58</u>	<u>-</u>	<u>250</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	6,445	1,580	-	-	-	-	-
Total disbursements	<u>6,445</u>	<u>1,580</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(1,883)</u>	<u>(1,522)</u>	<u>-</u>	<u>250</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 26,171</u>	<u>\$ 621</u>	<u>\$ -</u>	<u>\$ 250</u>	<u>\$ 3,292</u>	<u>\$ 23</u>	<u>\$ 1,493</u>

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Starke County Check Enfrmnt Fd	Prosecutor's S.T.O.P. Grant	Probation-indigent Assistance	Hamlet Project With Grant	Hava Accessibility Grant	2009 Polling Place Grant	Tact Narco Team Rico
Cash and investments - beginning	\$ 1,393	\$ 3,337	\$ 1,500	\$ (269,412)	\$ 9,871	\$ (16)	\$ 174
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	266	-	-	269,412	-	-	-
Total receipts	<u>266</u>	<u>-</u>	<u>-</u>	<u>269,412</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>266</u>	<u>-</u>	<u>-</u>	<u>269,412</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,659</u>	<u>\$ 3,337</u>	<u>\$ 1,500</u>	<u>\$ -</u>	<u>\$ 9,871</u>	<u>\$ (16)</u>	<u>\$ 174</u>

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Victim's Assistance #2	Knox Lead Track Grant	Knox Lead Track Expenses	Juvenile Account. Blk. Grant	IN Crim Just Vict Ast/ 02va147	WIC Program	WIC Program / #2
Cash and investments - beginning	\$ (932)	\$ 969	\$ 168,973	\$ (26)	\$ (18,675)	\$ (27)	\$ (214)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	22,695	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	7,371	27	-
Total receipts	-	-	-	-	30,066	27	-
Disbursements:							
Personal services	-	-	-	-	33,201	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	14,756	-	-	-	-
Total disbursements	-	-	14,756	-	33,201	-	-
Excess (deficiency) of receipts over disbursements	-	-	(14,756)	-	(3,135)	27	-
Cash and investments - ending	\$ (932)	\$ 969	\$ 154,217	\$ (26)	\$ (21,810)	\$ -	\$ (214)

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	WIC Program / #3	Pandemic Influenza Preparednes	Mosquito Control Block Grant	WIC Program 2012	Children's Psychiatric Res. Tr	Child Services	Yellow River Basin Project
Cash and investments - beginning	\$ 6,280	\$ 2,000	\$ 420	\$ 1,536	\$ 1,056	\$ 6,691	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	26,225
Total receipts	-	-	-	-	-	-	26,225
Disbursements:							
Personal services	5,791	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	26,225
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	5,791	-	-	-	-	-	26,225
Excess (deficiency) of receipts over disbursements	(5,791)	-	-	-	-	-	-
Cash and investments - ending	\$ 489	\$ 2,000	\$ 420	\$ 1,536	\$ 1,056	\$ 6,691	\$ -

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	County & Local Law Enforcement	Rural Demonstration Project	Public Health Preparedness Grt	LHMF/Tobacco Settlement	Operation Pullover	Victim Assistant Grant-97va046	Child Immunization Grant
Cash and investments - beginning	\$ 750	\$ (596)	\$ 153	\$ 79,074	\$ (4,833)	\$ (4)	\$ 60
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	2,165	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>2,165</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	8,316	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,617	-	-	-	-	-	-
Total disbursements	<u>2,617</u>	<u>-</u>	<u>-</u>	<u>8,316</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(452)</u>	<u>-</u>	<u>-</u>	<u>(8,316)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 298</u>	<u>\$ (596)</u>	<u>\$ 153</u>	<u>\$ 70,758</u>	<u>\$ (4,833)</u>	<u>\$ (4)</u>	<u>\$ 60</u>

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Drug Analysis Test Kits Grant	Criminal Justice Grant Fed	SCCC Grant 2013-2014	WTH GRANT	WIC 1	Effective Public Policy Grant	WIC 2
Cash and investments - beginning	\$ 12	\$ -	\$ (23,529)	\$ 3,000	\$ (10,922)	\$ -	\$ (596)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	72,450	20,000	2,700
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	7,120	-	142,284	-	6,710	-	-
Total receipts	7,120	-	142,284	-	79,160	20,000	2,700
Disbursements:							
Personal services	-	20	111,847	-	53,096	-	2,044
Supplies	-	-	-	-	1,747	-	60
Other services and charges	-	-	-	-	10,022	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	6,960	-	6,908	-	-	30,000	-
Total disbursements	6,960	20	118,755	-	64,865	30,000	2,104
Excess (deficiency) of receipts over disbursements	160	(20)	23,529	-	14,295	(10,000)	596
Cash and investments - ending	\$ 172	\$ (20)	\$ -	\$ 3,000	\$ 3,373	\$ (10,000)	\$ -

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	WIC/ Breastfeeding	WIC Program	CR300E SR8 Intersection Projec	HHS Grant SC Clerk-Election	WIC/ Breastfeeding 2016	WIC Program 2016	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,051,765
Receipts:							
Taxes	-	-	-	-	-	-	18,647,044
Licenses and permits	-	-	-	-	-	-	167,161
Intergovernmental receipts	185	6,205	376,576	24,459	-	-	5,692,181
Charges for services	-	-	-	-	-	-	1,496,323
Fines and forfeits	-	-	-	-	-	-	1,546,592
Other receipts	-	-	-	-	-	-	16,260,832
Total receipts	<u>185</u>	<u>6,205</u>	<u>376,576</u>	<u>24,459</u>	<u>-</u>	<u>-</u>	<u>43,810,133</u>
Disbursements:							
Personal services	1,543	13,831	-	-	-	-	7,054,659
Supplies	20	-	-	-	-	-	902,345
Other services and charges	41	3,034	-	-	-	-	4,924,821
Debt service - principal and interest	-	-	-	-	-	-	600,000
Capital outlay	-	-	-	-	-	-	463,124
Other disbursements	-	-	513,194	-	-	-	29,605,547
Total disbursements	<u>1,604</u>	<u>16,865</u>	<u>513,194</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>43,550,496</u>
Excess (deficiency) of receipts over disbursements	<u>(1,419)</u>	<u>(10,660)</u>	<u>(136,618)</u>	<u>24,459</u>	<u>-</u>	<u>-</u>	<u>259,637</u>
Cash and investments - ending	<u>\$ (1,419)</u>	<u>\$ (10,660)</u>	<u>\$ (136,618)</u>	<u>\$ 24,459</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,311,402</u>

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Co General	Accident Report Fees	CAGIT PTRC	CAGIT Certified Shares	Cedit / Co Econ Dev Income Tax	Cedit-Special Jail Project	Child Advocacy	Clerks Perpetual
Cash and investments - beginning	\$ 643,203	\$ 274	\$ -	\$ 130,692	\$ 1,052,885	\$ 2,781,623	\$ 297	\$ 32,773
Receipts:								
Taxes	3,407,459	-	-	-	-	-	-	-
Licenses and permits	111,378	-	-	-	-	-	-	-
Intergovernmental receipts	538,456	-	-	-	36,877	-	-	-
Charges for services	1,126,733	-	-	-	-	-	-	-
Fines and forfeits	18,307	-	-	-	-	-	-	-
Other receipts	859,698	1,260	813,661	895,933	1,970,731	2,291,451	-	5,071
Total receipts	<u>6,062,031</u>	<u>1,260</u>	<u>813,661</u>	<u>895,933</u>	<u>2,007,608</u>	<u>2,291,451</u>	<u>-</u>	<u>5,071</u>
Disbursements:								
Personal services	4,562,302	-	-	461,837	-	94,027	-	-
Supplies	260,207	-	-	10,000	-	-	-	-
Other services and charges	992,199	-	-	21,594	1,392,481	483,549	-	-
Debt service - principal and interest	-	-	-	-	-	738,000	-	-
Capital outlay	4,546	-	-	75,229	-	6,143	-	-
Other disbursements	860,138	849	813,661	427,711	750,000	1,947,371	-	1,157
Total disbursements	<u>6,679,392</u>	<u>849</u>	<u>813,661</u>	<u>996,371</u>	<u>2,142,481</u>	<u>3,269,090</u>	<u>-</u>	<u>1,157</u>
Excess (deficiency) of receipts over disbursements	<u>(617,361)</u>	<u>411</u>	<u>-</u>	<u>(100,438)</u>	<u>(134,873)</u>	<u>(977,639)</u>	<u>-</u>	<u>3,914</u>
Cash and investments - ending	<u>\$ 25,842</u>	<u>\$ 685</u>	<u>\$ -</u>	<u>\$ 30,254</u>	<u>\$ 918,012</u>	<u>\$ 1,803,984</u>	<u>\$ 297</u>	<u>\$ 36,687</u>

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	St.Co.Community Correct-Grant	Community Transition Program	Int Congressional School	Principal Congressional School	County Option Dog Tax	County Share Sales Disclosure	Cumulative Bridge	Cum Capital Development
Cash and investments - beginning	\$ (5,239)	\$ 11,685	\$ 6,333	\$ 14,725	\$ 580	\$ 16,693	\$ 365,452	\$ 25,221
Receipts:								
Taxes	-	-	-	-	-	-	312,690	118,473
Licenses and permits	-	-	-	-	260	-	-	-
Intergovernmental receipts	83,459	-	-	-	-	-	56,146	10,501
Charges for services	-	-	-	-	-	-	-	3,791
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	40,402	-	-	-	-	3,210	8,747	-
Total receipts	123,861	-	-	-	260	3,210	377,583	132,765
Disbursements:								
Personal services	118,621	-	-	-	-	-	43,712	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	447,349	22,104
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	11,847
Other disbursements	-	-	-	-	133	5	-	700
Total disbursements	118,621	-	-	-	133	5	491,061	34,651
Excess (deficiency) of receipts over disbursements	5,240	-	-	-	127	3,205	(113,478)	98,114
Cash and investments - ending	\$ 1	\$ 11,685	\$ 6,333	\$ 14,725	\$ 707	\$ 19,898	\$ 251,974	\$ 123,335

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	DTFSC Fines & Fees	Emergency PI / Right To Know	Firearms Training	Health	Levy Excess	Local Health Maint LM-174	Local Road & Street
Cash and investments - beginning	\$ 8,480	\$ 536	\$ 28,240	\$ 33,078	\$ 6,565	\$ 157,002	\$ 8,164
Receipts:							
Taxes	-	-	-	102,935	-	-	-
Licenses and permits	-	-	-	30,401	-	-	-
Intergovernmental receipts	-	-	-	9,124	-	33,139	247,119
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	14,655	-	10,500	164	-	17,495	-
Total receipts	<u>14,655</u>	<u>-</u>	<u>10,500</u>	<u>142,624</u>	<u>-</u>	<u>50,634</u>	<u>247,119</u>
Disbursements:							
Personal services	-	-	-	130,580	-	3,679	-
Supplies	-	-	-	2,555	-	1,589	-
Other services and charges	-	-	-	2,064	-	14,663	238,881
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	18,785	-	13,621	-	-	-	-
Total disbursements	<u>18,785</u>	<u>-</u>	<u>13,621</u>	<u>135,199</u>	<u>-</u>	<u>19,931</u>	<u>238,881</u>
Excess (deficiency) of receipts over disbursements	<u>(4,130)</u>	<u>-</u>	<u>(3,121)</u>	<u>7,425</u>	<u>-</u>	<u>30,703</u>	<u>8,238</u>
Cash and investments - ending	<u>\$ 4,350</u>	<u>\$ 536</u>	<u>\$ 25,119</u>	<u>\$ 40,503</u>	<u>\$ 6,565</u>	<u>\$ 187,705</u>	<u>\$ 16,402</u>

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Medical Care for Inmates	County Corrections Fund	Highway Department	Sale Of Plat Books	Rainy Day Fund	2015 Reassessment	County Police Pension Trust
Cash and investments - beginning	\$ 3,126	\$ 16,541	\$ 174,248	\$ 815	\$ 1,576,721	\$ 227,455	\$ -
Receipts:							
Taxes	-	-	-	-	-	152,461	-
Licenses and permits	-	-	2,150	-	-	-	-
Intergovernmental receipts	-	-	2,387,104	-	-	13,514	-
Charges for services	-	-	2,671	-	-	-	19,161
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2,512	16,350	29,390	221	-	263	5,117
Total receipts	2,512	16,350	2,421,315	221	-	166,238	24,278
Disbursements:							
Personal services	-	-	1,383,869	-	-	131,543	-
Supplies	-	-	549,081	-	-	1,923	-
Other services and charges	-	-	255,948	-	-	192,449	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	68,789	-	-	-	-
Other disbursements	-	18,559	-	-	-	9,349	24,278
Total disbursements	-	18,559	2,257,687	-	-	335,264	24,278
Excess (deficiency) of receipts over disbursements	2,512	(2,209)	163,628	221	-	(169,026)	-
Cash and investments - ending	\$ 5,638	\$ 14,332	\$ 337,876	\$ 1,036	\$ 1,576,721	\$ 58,429	\$ -

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Supplemental Pub Defender Svc	Surplus Tax	Surveyor Corner Perpetual	2009 Tax Sale Redemption	2009 Tax Sale Surplus	Unsafe Building	CASA Grant
Cash and investments - beginning	\$ 13,315	\$ 83,689	\$ 6,054	\$ -	\$ 27,642	\$ 24,168	\$ 16,572
Receipts:							
Taxes	-	16,079	-	-	-	-	-
Licenses and permits	-	-	-	-	-	701	-
Intergovernmental receipts	-	-	-	-	-	-	10,246
Charges for services	-	-	5,795	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	6,988	4,976	-	-	5,229	2,239	-
Total receipts	6,988	21,055	5,795	-	5,229	2,940	10,246
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	11,900	23,395	7,000	-	32,409	2,178	4,258
Total disbursements	11,900	23,395	7,000	-	32,409	2,178	4,258
Excess (deficiency) of receipts over disbursements	(4,912)	(2,340)	(1,205)	-	(27,180)	762	5,988
Cash and investments - ending	\$ 8,403	\$ 81,349	\$ 4,849	\$ -	\$ 462	\$ 24,930	\$ 22,560

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Co. Aud. Ineligible Ded. Fund	Co. Elected Off. Training Fund	911 Fund	Supplemental Adult	Alternative Dispute Resolution	General Drain Reconstruction	General Drain Maintenance
Cash and investments - beginning	\$ 11,323	\$ 6,318	\$ 79,771	\$ 369,755	\$ (1,238)	\$ 31,532	\$ 1,040,855
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	1,984	375,600	68,386	2,170	-	267,854
Total receipts	-	1,984	375,600	68,386	2,170	-	267,854
Disbursements:							
Personal services	-	-	309,712	41,759	-	-	-
Supplies	396	-	2,288	3,579	-	-	-
Other services and charges	-	-	68,715	11,733	1,612	-	338,816
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	30	-	-
Total disbursements	396	-	380,715	57,071	1,642	-	338,816
Excess (deficiency) of receipts over disbursements	(396)	1,984	(5,115)	11,315	528	-	(70,962)
Cash and investments - ending	\$ 10,927	\$ 8,302	\$ 74,656	\$ 381,070	\$ (710)	\$ 31,532	\$ 969,893

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Ems Donations For Educ./Suppl.	Dental Self Pay	Save The Hospital Fund	Payroll Clearing	Settlement	CVET	Financial Inst Tax
Cash and investments - beginning	\$ 1,632	\$ 86,064	\$ 4,887,200	\$ 27,796	\$ 2,375	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	14,244,851	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	4,022	-	-	-	1,950,455	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	19,290	25,696	145,942	1,534,210	353,010	88,786	60,296
Total receipts	<u>23,312</u>	<u>25,696</u>	<u>145,942</u>	<u>1,534,210</u>	<u>16,548,316</u>	<u>88,786</u>	<u>60,296</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	18,532	28,248	-	1,553,955	16,549,206	88,786	60,296
Total disbursements	<u>18,532</u>	<u>28,248</u>	<u>-</u>	<u>1,553,955</u>	<u>16,549,206</u>	<u>88,786</u>	<u>60,296</u>
Excess (deficiency) of receipts over disbursements	<u>4,780</u>	<u>(2,552)</u>	<u>145,942</u>	<u>(19,745)</u>	<u>(890)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 6,412</u>	<u>\$ 83,512</u>	<u>\$ 5,033,142</u>	<u>\$ 8,051</u>	<u>\$ 1,485</u>	<u>\$ -</u>	<u>\$ -</u>

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Cedit For Homestead Credits	HEA 1001-2008 St.HMSTD. Cr.Fund	Fines & Forfeitures	Jdgmts For Violation Of Infrac	Special Death Benefits	State Share Disclosure Fee	Coroners Cont Ed
Cash and investments - beginning	\$ 2,749	\$ 230	\$ 757	\$ 3,278	\$ 210	\$ 530	\$ 46
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>211,308</u>	<u>-</u>	<u>6,147</u>	<u>20,224</u>	<u>1,640</u>	<u>3,240</u>	<u>169</u>
Total receipts	<u>211,308</u>	<u>-</u>	<u>6,147</u>	<u>20,224</u>	<u>1,640</u>	<u>3,240</u>	<u>169</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>211,415</u>	<u>15</u>	<u>6,293</u>	<u>20,796</u>	<u>1,495</u>	<u>3,175</u>	<u>215</u>
Total disbursements	<u>211,415</u>	<u>15</u>	<u>6,293</u>	<u>20,796</u>	<u>1,495</u>	<u>3,175</u>	<u>215</u>
Excess (deficiency) of receipts over disbursements	<u>(107)</u>	<u>(15)</u>	<u>(146)</u>	<u>(572)</u>	<u>145</u>	<u>65</u>	<u>(46)</u>
Cash and investments - ending	<u>\$ 2,642</u>	<u>\$ 215</u>	<u>\$ 611</u>	<u>\$ 2,706</u>	<u>\$ 355</u>	<u>\$ 595</u>	<u>\$ -</u>

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Mortgage Recording Fee State	Canine Research & Education	DLGF Hmst Prop. Data. Fund	Sex Offender Fees--Sheriff	Child Restraint Violations	Inheritance Tax	Education Plate Fee
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ 1,567	\$ 19
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	15	-	-	-	-	-
Charges for services	1,203	-	-	5	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	1,200	125	32,165	450
Total receipts	<u>1,203</u>	<u>15</u>	<u>-</u>	<u>1,205</u>	<u>125</u>	<u>32,165</u>	<u>450</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	863	14	-	1,140	50	32,518	450
Total disbursements	<u>863</u>	<u>14</u>	<u>-</u>	<u>1,140</u>	<u>50</u>	<u>32,518</u>	<u>450</u>
Excess (deficiency) of receipts over disbursements	<u>340</u>	<u>1</u>	<u>-</u>	<u>65</u>	<u>75</u>	<u>(353)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 340</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 165</u>	<u>\$ 75</u>	<u>\$ 1,214</u>	<u>\$ 19</u>

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Riverboat Wagering Rev Shrg	Innkeeper's Tax	Cedit Distribution	City / Town Share Court Costs	ARRA Title IVV-D Pros Incentiv	Title IV-D Incentive Fund	Title IV-D Prosecutor
Cash and investments - beginning	\$ -	\$ 8,619	\$ -	\$ 28,370	\$ (4,336)	\$ 97,825	\$ 15,399
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	2,788	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	8,154	12,266
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	138,401	8,773	2,880,110	-	4,978	-	-
Total receipts	<u>138,401</u>	<u>8,773</u>	<u>2,880,110</u>	<u>2,788</u>	<u>4,978</u>	<u>8,154</u>	<u>12,266</u>
Disbursements:							
Personal services	-	-	-	-	-	19,360	10,887
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	138,401	7,062	2,880,110	-	642	725	11,156
Total disbursements	<u>138,401</u>	<u>7,062</u>	<u>2,880,110</u>	<u>-</u>	<u>642</u>	<u>20,085</u>	<u>22,043</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>1,711</u>	<u>-</u>	<u>2,788</u>	<u>4,336</u>	<u>(11,931)</u>	<u>(9,777)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 10,330</u>	<u>\$ -</u>	<u>\$ 31,158</u>	<u>\$ -</u>	<u>\$ 85,894</u>	<u>\$ 5,622</u>

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Title IV-D Clerk	Treasurer	Clerk	Prosecutor	Sheriff's Inmate Trust Fund	Sheriff's Commissary	CASA Donations
Cash and investments - beginning	\$ 35,158	\$ 693,328	\$ 334,623	\$ 51	\$ 2,231	\$ 22,836	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	8,154	-	-	-	-	-	-
Fines and forfeits	-	-	1,394,102	-	-	-	-
Other receipts	-	746,346	-	3,497	152,328	73,735	2,540
Total receipts	<u>8,154</u>	<u>746,346</u>	<u>1,394,102</u>	<u>3,497</u>	<u>152,328</u>	<u>73,735</u>	<u>2,540</u>
Disbursements:							
Personal services	15,232	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,148	693,328	1,349,583	3,399	152,017	57,799	2,182
Total disbursements	<u>16,380</u>	<u>693,328</u>	<u>1,349,583</u>	<u>3,399</u>	<u>152,017</u>	<u>57,799</u>	<u>2,182</u>
Excess (deficiency) of receipts over disbursements	<u>(8,226)</u>	<u>53,018</u>	<u>44,519</u>	<u>98</u>	<u>311</u>	<u>15,936</u>	<u>358</u>
Cash and investments - ending	<u>\$ 26,932</u>	<u>\$ 746,346</u>	<u>\$ 379,142</u>	<u>\$ 149</u>	<u>\$ 2,542</u>	<u>\$ 38,772</u>	<u>\$ 358</u>

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Cedit Excess-Rainy Day Fund	Auditor's Transfer Fee	Jury Pay	Recorder Perpetual	Pretrial Diversion Fund	Special Vehicle Inspect Fund	Auditor Fees--Co. Opt. Dog Tax
Cash and investments - beginning	\$ 96,889	\$ 21,972	\$ (5,138)	\$ 62,957	\$ 57,389	\$ 105	\$ 304
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	178	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	42,759	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	6,361	2,692	-	30,666	500	-
Total receipts	<u>-</u>	<u>6,361</u>	<u>2,870</u>	<u>42,759</u>	<u>30,666</u>	<u>500</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	14,044	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	1,795	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	40,803	57,379	444	-
Total disbursements	<u>-</u>	<u>1,795</u>	<u>-</u>	<u>40,803</u>	<u>71,423</u>	<u>444</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>4,566</u>	<u>2,870</u>	<u>1,956</u>	<u>(40,757)</u>	<u>56</u>	<u>-</u>
Cash and investments - ending	<u>\$ 96,889</u>	<u>\$ 26,538</u>	<u>\$ (2,268)</u>	<u>\$ 64,913</u>	<u>\$ 16,632</u>	<u>\$ 161</u>	<u>\$ 304</u>

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	July 2012 Storm Insurance	Starke County Forest Fund	Mortgage Fee Fund	Redact Fund--Recorder	SCCC Project Income	2015 Tax Sale Fund	2013 Tax Sale
Cash and investments - beginning	\$ 36,170	\$ 8,285	\$ 1,932	\$ 17,051	\$ 196,911	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	758	1,984	118,811	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	1,425	-	-	96,380	262,555	-
Total receipts	-	1,425	758	1,984	215,191	262,555	-
Disbursements:							
Personal services	-	-	-	-	66,794	-	-
Supplies	-	-	-	-	3,437	-	-
Other services and charges	-	-	-	-	111,165	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	36,170	2,750	2,505	-	51,239	124,164	-
Total disbursements	36,170	2,750	2,505	-	232,635	124,164	-
Excess (deficiency) of receipts over disbursements	(36,170)	(1,325)	(1,747)	1,984	(17,444)	138,391	-
Cash and investments - ending	\$ -	\$ 6,960	\$ 185	\$ 19,035	\$ 179,467	\$ 138,391	\$ -

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	SCCC CTP Fees	2013 Tax Sale Surplus	2015 Tax Certificate Sale	2014 Tax Sale Fund	WIC Special Fund	2014 Certificate Sale	SCCC Contribution
Cash and investments - beginning	\$ 114,285	\$ 55,996	\$ -	\$ 234,764	\$ 1,745	\$ -	\$ 2,310
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	44,225	-	19,745	39,706	-	-	932
Total receipts	<u>44,225</u>	<u>-</u>	<u>19,745</u>	<u>39,706</u>	<u>-</u>	<u>-</u>	<u>932</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	107
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	35,309	17,939	274,470	-	-	1,215
Total disbursements	<u>-</u>	<u>35,309</u>	<u>17,939</u>	<u>274,470</u>	<u>-</u>	<u>-</u>	<u>1,322</u>
Excess (deficiency) of receipts over disbursements	<u>44,225</u>	<u>(35,309)</u>	<u>1,806</u>	<u>(234,764)</u>	<u>-</u>	<u>-</u>	<u>(390)</u>
Cash and investments - ending	<u>\$ 158,510</u>	<u>\$ 20,687</u>	<u>\$ 1,806</u>	<u>\$ -</u>	<u>\$ 1,745</u>	<u>\$ -</u>	<u>\$ 1,920</u>

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Emergency Management Grant	Hamlet Fire Well	DOC Probation Dept Grant	IDVA Grant	Title 3 Fund (No Approp Nec)	Juv. Tracking Grant 04-jf-033	Cops Technology Program
Cash and investments - beginning	\$ 26,171	\$ 621	\$ -	\$ 250	\$ 3,292	\$ 23	\$ 1,493
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	8,485	-	22,900	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	19	-	-	-	-	-
Total receipts	<u>8,485</u>	<u>19</u>	<u>22,900</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	250	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	10,081	1,150	-	-	-	-	1,493
Total disbursements	<u>10,081</u>	<u>1,150</u>	<u>-</u>	<u>250</u>	<u>-</u>	<u>-</u>	<u>1,493</u>
Excess (deficiency) of receipts over disbursements	<u>(1,596)</u>	<u>(1,131)</u>	<u>22,900</u>	<u>(250)</u>	<u>-</u>	<u>-</u>	<u>(1,493)</u>
Cash and investments - ending	<u>\$ 24,575</u>	<u>\$ (510)</u>	<u>\$ 22,900</u>	<u>\$ -</u>	<u>\$ 3,292</u>	<u>\$ 23</u>	<u>\$ -</u>

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Starke County Check Enfrmt Fd	Prosecutor's S.T.O.P. Grant	Probation-indigent Assistance	Hamlet Project With Grant	Hava Accessibility Grant	2009 Polling Place Grant	Tact Narco Team Rico
Cash and investments - beginning	\$ 1,659	\$ 3,337	\$ 1,500	\$ -	\$ 9,871	\$ (16)	\$ 174
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	346	-	-	-	-	-	393
Total receipts	<u>346</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>393</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	5,008	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,008</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>346</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,008)</u>	<u>-</u>	<u>393</u>
Cash and investments - ending	<u>\$ 2,005</u>	<u>\$ 3,337</u>	<u>\$ 1,500</u>	<u>\$ -</u>	<u>\$ 4,863</u>	<u>\$ (16)</u>	<u>\$ 567</u>

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Victim's Assistance #2	Knox Lead Track Grant	Knox Lead Track Expenses	Juvenile Account. Blk. Grant	IN Crim Just Vict Ast/ 02va147	WIC Program	WIC Program / #2
Cash and investments - beginning	\$ (932)	\$ 969	\$ 154,217	\$ (26)	\$ (21,810)	\$ -	\$ (214)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	20,794	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	8,068	-	16,763	-	-
Total receipts	-	-	8,068	-	37,557	-	-
Disbursements:							
Personal services	-	-	-	-	35,329	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	19,858	-	-	-	-
Total disbursements	-	-	19,858	-	35,329	-	-
Excess (deficiency) of receipts over disbursements	-	-	(11,790)	-	2,228	-	-
Cash and investments - ending	\$ (932)	\$ 969	\$ 142,427	\$ (26)	\$ (19,582)	\$ -	\$ (214)

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	WIC Program / #3	Pandemic Influenza Preparednes	Mosquito Control Block Grant	WIC Program 2012	Children's Psychiatric Res. Tr	Child Services	Yellow River Basin Project
Cash and investments - beginning	\$ 489	\$ 2,000	\$ 420	\$ 1,536	\$ 1,056	\$ 6,691	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	\$ 489	\$ 2,000	\$ 420	\$ 1,536	\$ 1,056	\$ 6,691	\$ -

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	County & Local Law Enforcement	Rural Demonstration Project	Public Health Preparedness Grt	LHMF/Tobacco Settlement	Operation Pullover	Victim Assistant Grant-97va046	Child Immunization Grant
Cash and investments - beginning	\$ 298	\$ (596)	\$ 153	\$ 70,758	\$ (4,833)	\$ (4)	\$ 60
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	977	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>977</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	8,883	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,312	-	-	-	-	-	-
Total disbursements	<u>1,312</u>	<u>-</u>	<u>-</u>	<u>8,883</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(335)</u>	<u>-</u>	<u>-</u>	<u>(8,883)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ (37)</u>	<u>\$ (596)</u>	<u>\$ 153</u>	<u>\$ 61,875</u>	<u>\$ (4,833)</u>	<u>\$ (4)</u>	<u>\$ 60</u>

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Drug Analysis Test Kits Grant	Criminal Justice Grant Fed	SCCC Grant 2013-2014	WTH GRANT	WIC 1	Effective Public Policy Grant	WIC 2
Cash and investments - beginning	\$ 172	\$ (20)	\$ -	\$ 3,000	\$ 3,373	\$ (10,000)	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	2,800	-	204,350	2,000	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	250	-	-	-
Total receipts	<u>2,800</u>	<u>-</u>	<u>204,350</u>	<u>2,250</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	120,545	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,962	-	16,845	2,900	-	-	-
Total disbursements	<u>2,962</u>	<u>-</u>	<u>137,390</u>	<u>2,900</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(162)</u>	<u>-</u>	<u>66,960</u>	<u>(650)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 10</u>	<u>\$ (20)</u>	<u>\$ 66,960</u>	<u>\$ 2,350</u>	<u>\$ 3,373</u>	<u>\$ (10,000)</u>	<u>\$ -</u>

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	WIC/ Breastfeeding	WIC Program	CR300E SR8 Intersection Projec	HHS Grant SC Clerk-Election	WIC/ Breastfeeding 2016	WIC Program 2016	Totals
Cash and investments - beginning	\$ (1,419)	\$ (10,660)	\$ (136,618)	\$ 24,459	\$ -	\$ -	\$ 16,311,402
Receipts:							
Taxes	-	-	-	-	-	-	18,354,948
Licenses and permits	-	-	-	-	-	-	147,856
Intergovernmental receipts	3,719	78,326	264,743	-	314	6,341	5,994,949
Charges for services	-	-	-	-	-	-	1,353,222
Fines and forfeits	-	-	-	-	-	-	1,412,409
Other receipts	1	136	-	-	-	1	14,768,027
Total receipts	<u>3,720</u>	<u>78,462</u>	<u>264,743</u>	<u>-</u>	<u>314</u>	<u>6,342</u>	<u>42,031,411</u>
Disbursements:							
Personal services	2,309	53,914	-	-	894	16,651	7,646,483
Supplies	-	2,791	-	-	-	237	838,440
Other services and charges	-	10,950	-	-	50	2,883	4,611,000
Debt service - principal and interest	-	-	-	-	-	-	738,000
Capital outlay	-	-	-	-	-	-	166,554
Other disbursements	-	-	128,125	24,459	-	-	29,701,081
Total disbursements	<u>2,309</u>	<u>67,655</u>	<u>128,125</u>	<u>24,459</u>	<u>944</u>	<u>19,771</u>	<u>43,701,558</u>
Excess (deficiency) of receipts over disbursements	<u>1,411</u>	<u>10,807</u>	<u>136,618</u>	<u>(24,459)</u>	<u>(630)</u>	<u>(13,429)</u>	<u>(1,670,147)</u>
Cash and investments - ending	<u>\$ (8)</u>	<u>\$ 147</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (630)</u>	<u>\$ (13,429)</u>	<u>\$ 14,641,255</u>

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Co General	Accident Report Fees	CAGIT PTRC	CAGIT Certified Shares	Cedit / Co Econ Dev Income Tax	Cedit-Special Jail Project	Child Advocacy	Clerks Perpetual
Cash and investments - beginning	\$ 25,842	\$ 685	\$ -	\$ 30,254	\$ 918,012	\$ 1,803,984	\$ 297	\$ 36,687
Receipts:								
Taxes	4,115,693	-	-	-	-	-	-	-
Licenses and permits	122,310	-	-	-	-	-	-	-
Intergovernmental receipts	598,591	-	-	-	-	-	-	-
Charges for services	1,365,540	-	-	-	-	-	-	-
Fines and forfeits	16,733	-	-	-	-	-	-	-
Other receipts	<u>1,141,895</u>	<u>1,640</u>	<u>679,760</u>	<u>908,104</u>	<u>1,267,090</u>	<u>2,344,850</u>	<u>-</u>	<u>5,623</u>
Total receipts	<u>7,360,762</u>	<u>1,640</u>	<u>679,760</u>	<u>908,104</u>	<u>1,267,090</u>	<u>2,344,850</u>	<u>-</u>	<u>5,623</u>
Disbursements:								
Personal services	4,461,304	-	-	495,000	-	482,223	-	-
Supplies	238,306	-	-	-	-	-	-	-
Other services and charges	863,010	-	-	-	1,366,745	580,432	-	-
Debt service - principal and interest	-	-	-	-	-	536,000	-	-
Capital outlay	1,039,999	-	-	-	-	-	-	-
Other disbursements	<u>134,877</u>	<u>1,889</u>	<u>679,760</u>	<u>443,356</u>	<u>399</u>	<u>193,074</u>	<u>-</u>	<u>3,133</u>
Total disbursements	<u>6,737,496</u>	<u>1,889</u>	<u>679,760</u>	<u>938,356</u>	<u>1,367,144</u>	<u>1,791,729</u>	<u>-</u>	<u>3,133</u>
Excess (deficiency) of receipts over disbursements	<u>623,266</u>	<u>(249)</u>	<u>-</u>	<u>(30,252)</u>	<u>(100,054)</u>	<u>553,121</u>	<u>-</u>	<u>2,490</u>
Cash and investments - ending	<u>\$ 649,108</u>	<u>\$ 436</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ 817,958</u>	<u>\$ 2,357,105</u>	<u>\$ 297</u>	<u>\$ 39,177</u>

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	St.Co.Community Correct-Grant	Community Transition Program	Int Congressional School	Principal Congressional School	County Option Dog Tax	County Share Sales Disclosure	Cumulative Bridge	Cum Capital Development
Cash and investments - beginning	\$ 1	\$ 11,685	\$ 6,333	\$ 14,725	\$ 707	\$ 19,898	\$ 251,974	\$ 123,335
Receipts:								
Taxes	-	-	-	-	-	-	32,780	29,888
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	202,685	-	-	-	171	-	16,378	2,823
Charges for services	-	-	-	-	33	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	6	-	3,243	63	4,648
Total receipts	202,685	-	-	6	204	3,243	49,221	37,359
Disbursements:								
Personal services	130,924	-	-	-	-	-	51,867	-
Supplies	-	-	-	-	-	-	4,183	-
Other services and charges	-	-	-	-	-	-	172,795	50,433
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	57,596
Other disbursements	-	-	-	-	-	20,000	-	1,291
Total disbursements	130,924	-	-	-	-	20,000	228,845	109,320
Excess (deficiency) of receipts over disbursements	71,761	-	-	6	204	(16,757)	(179,624)	(71,961)
Cash and investments - ending	\$ 71,762	\$ 11,685	\$ 6,333	\$ 14,731	\$ 911	\$ 3,141	\$ 72,350	\$ 51,374

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	DTFSC Fines & Fees	Emergency PI / Right to Know	Firearms Training	Health	Levy Excess	Local Health Maint LM-174	Local Road & Street
Cash and investments - beginning	\$ 4,350	\$ 536	\$ 25,119	\$ 40,503	\$ 6,565	\$ 187,705	\$ 16,402
Receipts:							
Taxes	-	-	-	66,524	-	-	-
Licenses and permits	-	-	-	27,389	-	-	-
Intergovernmental receipts	-	-	-	6,281	-	6,353	246,903
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	18,943	-	24,652	12	-	62	-
Total receipts	<u>18,943</u>	<u>-</u>	<u>24,652</u>	<u>100,206</u>	<u>-</u>	<u>6,415</u>	<u>246,903</u>
Disbursements:							
Personal services	-	-	-	132,327	-	3,185	-
Supplies	-	-	-	3,496	-	1,654	-
Other services and charges	-	-	-	53	-	10,867	246,873
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	16,030	-	14,141	-	215	214	-
Total disbursements	<u>16,030</u>	<u>-</u>	<u>14,141</u>	<u>135,876</u>	<u>215</u>	<u>15,920</u>	<u>246,873</u>
Excess (deficiency) of receipts over disbursements	<u>2,913</u>	<u>-</u>	<u>10,511</u>	<u>(35,670)</u>	<u>(215)</u>	<u>(9,505)</u>	<u>30</u>
Cash and investments - ending	<u>\$ 7,263</u>	<u>\$ 536</u>	<u>\$ 35,630</u>	<u>\$ 4,833</u>	<u>\$ 6,350</u>	<u>\$ 178,200</u>	<u>\$ 16,432</u>

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Medical Care for Inmates	County Corrections Fund	Highway Department	Sale Of Plat Books	Rainy Day Fund	2015 Reassessment	County Police Pension Trust
Cash and investments - beginning	\$ 5,638	\$ 14,332	\$ 337,876	\$ 1,036	\$ 1,576,721	\$ 58,429	\$ -
Receipts:							
Taxes	-	-	-	-	-	152,330	-
Licenses and permits	-	-	3,400	-	-	-	-
Intergovernmental receipts	-	-	2,379,641	-	-	14,384	-
Charges for services	-	-	4,638	-	-	-	38,260
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	3,744	16,350	48,314	13	1,000,208	53	-
Total receipts	3,744	16,350	2,435,993	13	1,000,208	166,767	38,260
Disbursements:							
Personal services	-	-	1,416,770	-	-	133,291	-
Supplies	-	-	485,057	-	-	3,416	-
Other services and charges	-	-	297,481	-	-	71,506	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	302,337	-	121,876	-	-
Other disbursements	11,437	27,203	-	-	1,033,865	6,253	38,260
Total disbursements	11,437	27,203	2,501,645	-	1,155,741	214,466	38,260
Excess (deficiency) of receipts over disbursements	(7,693)	(10,853)	(65,652)	13	(155,533)	(47,699)	-
Cash and investments - ending	\$ (2,055)	\$ 3,479	\$ 272,224	\$ 1,049	\$ 1,421,188	\$ 10,730	\$ -

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Supplemental Pub Defender Svc	Surplus Tax	Surveyor Corner Perpetual	2009 Tax Sale Redemption	2009 Tax Sale Surplus	Unsafe Building	CASA Grant
Cash and investments - beginning	\$ 8,403	\$ 81,349	\$ 4,849	\$ -	\$ 462	\$ 24,930	\$ 22,560
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	16,512
Charges for services	-	-	6,290	-	-	-	-
Fines and forfeits	907	-	-	-	-	-	-
Other receipts	9,037	23,817	3	-	-	707	67
Total receipts	9,944	23,817	6,293	-	-	707	16,579
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	14,850	39,507	3,785	-	-	9,888	15,670
Total disbursements	14,850	39,507	3,785	-	-	9,888	15,670
Excess (deficiency) of receipts over disbursements	(4,906)	(15,690)	2,508	-	-	(9,181)	909
Cash and investments - ending	\$ 3,497	\$ 65,659	\$ 7,357	\$ -	\$ 462	\$ 15,749	\$ 23,469

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Co. Aud. Ineligible Ded. Fund	Co. Elected Off. Training Fund	911 Fund	Supplemental Adult	Alternative Dispute Resolution	General Drain Reconstruction	General Drain Maintenance
Cash and investments - beginning	\$ 10,927	\$ 8,302	\$ 74,656	\$ 313,337	\$ (710)	\$ 31,532	\$ 969,893
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	52,774	-	-	-
Other receipts	-	1,963	420,113	13,113	2,060	13	281,294
Total receipts	-	1,963	420,113	65,887	2,060	13	281,294
Disbursements:							
Personal services	-	-	315,692	32,557	-	-	-
Supplies	-	-	3,708	4,027	-	-	-
Other services and charges	-	-	63,346	10,532	-	-	253,766
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	31,546	-
Total disbursements	-	-	382,746	47,116	-	31,546	253,766
Excess (deficiency) of receipts over disbursements	-	1,963	37,367	18,771	2,060	(31,533)	27,528
Cash and investments - ending	\$ 10,927	\$ 10,265	\$ 112,023	\$ 332,108	\$ 1,350	\$ (1)	\$ 997,421

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Ems Donations For Educ./Suppl.	Dental Self Pay	Save The Hospital Fund	Payroll Clearing	Settlement	CVET	Financial Inst Tax
Cash and investments - beginning	\$ 6,412	\$ 83,512	\$ 5,033,142	\$ 8,051	\$ 1,485	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	13,907,917	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,970,495	-	-
Charges for services	-	-	75,000	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>7,728</u>	<u>25,929</u>	<u>138,567</u>	<u>1,659,404</u>	<u>359,953</u>	<u>63,900</u>	<u>49,195</u>
Total receipts	<u>7,728</u>	<u>25,929</u>	<u>213,567</u>	<u>1,659,404</u>	<u>16,238,365</u>	<u>63,900</u>	<u>49,195</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	398	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>8,502</u>	<u>24,477</u>	<u>95,856</u>	<u>1,658,361</u>	<u>16,239,849</u>	<u>63,900</u>	<u>49,195</u>
Total disbursements	<u>8,502</u>	<u>24,477</u>	<u>95,856</u>	<u>1,658,759</u>	<u>16,239,849</u>	<u>63,900</u>	<u>49,195</u>
Excess (deficiency) of receipts over disbursements	<u>(774)</u>	<u>1,452</u>	<u>117,711</u>	<u>645</u>	<u>(1,484)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 5,638</u>	<u>\$ 84,964</u>	<u>\$ 5,150,853</u>	<u>\$ 8,696</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Cedit For Homestead Credits	HEA 1001-2008 St.HMSTD. Cr.Fund	Fines & Forfeitures	Jdgmts For Violation Of Infrac	Special Death Benefits	State Share Disclosure Fee	Coroners Cont Ed
Cash and investments - beginning	\$ 2,642	\$ 215	\$ 611	\$ 2,706	\$ 355	\$ 595	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	1,682
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	216,390	-	4,790	12,813	1,749	3,415	1,713
Total receipts	216,390	-	4,790	12,813	1,749	3,415	3,395
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	216,446	-	4,732	14,391	1,815	3,435	1,411
Total disbursements	216,446	-	4,732	14,391	1,815	3,435	1,411
Excess (deficiency) of receipts over disbursements	(56)	-	58	(1,578)	(66)	(20)	1,984
Cash and investments - ending	\$ 2,586	\$ 215	\$ 669	\$ 1,128	\$ 289	\$ 575	\$ 1,984

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Mortgage Recording Fee State	Canine Research & Education	DLGF Hmst Prop. Data. Fund	Sex Offender Fees--Sheriff	Child Restraint Violations	Inheritance Tax	Education Plate Fee
Cash and investments - beginning	\$ 340	\$ 1	\$ -	\$ 165	\$ 75	\$ 1,214	\$ 19
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	17	-	-	-	-	-
Charges for services	2,085	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	1,695	875	-	394
Total receipts	<u>2,085</u>	<u>17</u>	<u>-</u>	<u>1,695</u>	<u>875</u>	<u>-</u>	<u>394</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,033	18	-	1,505	900	1,214	375
Total disbursements	<u>2,033</u>	<u>18</u>	<u>-</u>	<u>1,505</u>	<u>900</u>	<u>1,214</u>	<u>375</u>
Excess (deficiency) of receipts over disbursements	<u>52</u>	<u>(1)</u>	<u>-</u>	<u>190</u>	<u>(25)</u>	<u>(1,214)</u>	<u>19</u>
Cash and investments - ending	<u>\$ 392</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 355</u>	<u>\$ 50</u>	<u>\$ -</u>	<u>\$ 38</u>

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Riverboat Wagering Rev Shrg	Innkeeper's Tax	Cedit Distribution	City/Town Share Court Costs	ARRA Title IV-D Pros Incentive	Title IV-D Incentive Fund	Title IV-D Prosecutor
Cash and investments - beginning	\$ -	\$ 10,330	\$ -	\$ 31,158	\$ -	\$ 85,894	\$ 5,622
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	2,844	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	12,028	18,096
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	138,396	7,437	536,536	-	-	29	-
Total receipts	138,396	7,437	536,536	2,844	-	12,057	18,096
Disbursements:							
Personal services	-	-	-	-	-	18,307	19,951
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	1,200	230
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	138,396	6,000	536,536	-	-	980	-
Total disbursements	138,396	6,000	536,536	-	-	20,487	20,181
Excess (deficiency) of receipts over disbursements	-	1,437	-	2,844	-	(8,430)	(2,085)
Cash and investments - ending	\$ -	\$ 11,767	\$ -	\$ 34,002	\$ -	\$ 77,464	\$ 3,537

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Title IV-D Clerk	Supplemental Juvenile	Treasurer	Clerk	Prosecutor	Sheriff's Inmate Trust	Sheriff's Commissary
Cash and investments - beginning	\$ 26,932	\$ 67,733	\$ 746,346	\$ 379,142	\$ 149	\$ 2,542	\$ 38,772
Receipts:							
Taxes	-	-	305,578	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	314,818	-	-	-	-
Charges for services	12,028	-	-	-	-	-	-
Fines and forfeits	-	3,698	-	-	-	-	-
Other receipts	-	21	-	1,459,078	3,609	462,385	254,919
Total receipts	<u>12,028</u>	<u>3,719</u>	<u>620,396</u>	<u>1,459,078</u>	<u>3,609</u>	<u>462,385</u>	<u>254,919</u>
Disbursements:							
Personal services	18,588	8,266	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	878	-	746,346	1,477,594	3,707	461,362	274,051
Total disbursements	<u>19,466</u>	<u>8,266</u>	<u>746,346</u>	<u>1,477,594</u>	<u>3,707</u>	<u>461,362</u>	<u>274,051</u>
Excess (deficiency) of receipts over disbursements	<u>(7,438)</u>	<u>(4,547)</u>	<u>(125,950)</u>	<u>(18,516)</u>	<u>(98)</u>	<u>1,023</u>	<u>(19,132)</u>
Cash and investments - ending	<u>\$ 19,494</u>	<u>\$ 63,186</u>	<u>\$ 620,396</u>	<u>\$ 360,626</u>	<u>\$ 51</u>	<u>\$ 3,565</u>	<u>\$ 19,640</u>

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	LOIT Special Distribution	CASA Donations	Cedit Excess-Rainy Day Fund	Auditor's Transfer Fee	Jury Pay	Recorder Perpetual	Pretrial Diversion Fund
Cash and investments - beginning	\$ -	\$ 358	\$ 96,889	\$ 26,538	\$ (2,268)	\$ 64,913	\$ 16,632
Receipts:							
Taxes	667,731	-	-	-	-	-	-
Licenses and permits	-	-	-	-	157	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	43,025	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	112	17	6,552	1,839	-	55,004
Total receipts	<u>667,731</u>	<u>112</u>	<u>17</u>	<u>6,552</u>	<u>1,996</u>	<u>43,025</u>	<u>55,004</u>
Disbursements:							
Personal services	-	-	-	-	-	-	7,224
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	458,939	353	96,905	5	-	34,340	43,119
Total disbursements	<u>458,939</u>	<u>353</u>	<u>96,905</u>	<u>5</u>	<u>-</u>	<u>34,340</u>	<u>50,343</u>
Excess (deficiency) of receipts over disbursements	<u>208,792</u>	<u>(241)</u>	<u>(96,888)</u>	<u>6,547</u>	<u>1,996</u>	<u>8,685</u>	<u>4,661</u>
Cash and investments - ending	<u>\$ 208,792</u>	<u>\$ 117</u>	<u>\$ 1</u>	<u>\$ 33,085</u>	<u>\$ (272)</u>	<u>\$ 73,598</u>	<u>\$ 21,293</u>

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Special Vehicle Inspect Fund	Auditor Fees--Co. Opt. Dog Tax	July 2012 Storm Insurance	Starke County Forest Fund	Mortgage Fee Fund	Therapeutic Community Program	Redact Fund--Recorder
Cash and investments - beginning	\$ 161	\$ 304	\$ -	\$ 6,960	\$ 185	\$ -	\$ 19,035
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	224,595	1,963
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	425	-	-	1,425	-	-	-
Total receipts	<u>425</u>	<u>-</u>	<u>-</u>	<u>1,425</u>	<u>-</u>	<u>224,595</u>	<u>1,963</u>
Disbursements:							
Personal services	-	-	-	-	-	57,868	-
Supplies	-	-	-	-	-	19,037	-
Other services and charges	-	-	-	-	-	64,346	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	114	-	-	3,503	185	-	16,425
Total disbursements	<u>114</u>	<u>-</u>	<u>-</u>	<u>3,503</u>	<u>185</u>	<u>141,251</u>	<u>16,425</u>
Excess (deficiency) of receipts over disbursements	<u>311</u>	<u>-</u>	<u>-</u>	<u>(2,078)</u>	<u>(185)</u>	<u>83,344</u>	<u>(14,462)</u>
Cash and investments - ending	<u>\$ 472</u>	<u>\$ 304</u>	<u>\$ -</u>	<u>\$ 4,882</u>	<u>\$ -</u>	<u>\$ 83,344</u>	<u>\$ 4,573</u>

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	SCCC Project Income	2015 Tax Sale Fund	2013 Tax Sale	SCCC Contribution for Project	SCCC CTP Fees	2013 Tax Sale Surplus	2016 Tax Sale Fund
Cash and investments - beginning	\$ 179,467	\$ 138,391	\$ -	\$ -	\$ 158,510	\$ 20,687	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	78,967	-	-	-	-	-	-
Fines and forfeits	7,612	-	-	-	-	-	-
Other receipts	142,017	69,395	-	100,000	49,925	-	245,290
Total receipts	228,596	69,395	-	100,000	49,925	-	245,290
Disbursements:							
Personal services	42,882	-	-	-	-	-	-
Supplies	4,815	-	-	-	-	-	-
Other services and charges	169,464	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	23,415	-	-	-	-	-	-
Other disbursements	113,984	203,937	-	-	-	-	98,734
Total disbursements	354,560	203,937	-	-	-	-	98,734
Excess (deficiency) of receipts over disbursements	(125,964)	(134,542)	-	100,000	49,925	-	146,556
Cash and investments - ending	\$ 53,503	\$ 3,849	\$ -	\$ 100,000	\$ 208,435	\$ 20,687	\$ 146,556

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	2015 Tax Certificate Sale	2014 Tax Sale Fund	2016 Tax Certificate Sale	General Pop. Substance Abuse	WIC Special Fund	2014 Certificate Sale	SCCC Contribution
Cash and investments - beginning	\$ 1,806	\$ -	\$ -	\$ -	\$ 1,745	\$ -	\$ 1,920
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	47,352	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	18,568	-	-	-	-
Total receipts	<u>-</u>	<u>-</u>	<u>18,568</u>	<u>47,352</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	198
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	702	-	13,483	-	-	-	480
Total disbursements	<u>702</u>	<u>-</u>	<u>13,483</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>678</u>
Excess (deficiency) of receipts over disbursements	<u>(702)</u>	<u>-</u>	<u>5,085</u>	<u>47,352</u>	<u>-</u>	<u>-</u>	<u>(678)</u>
Cash and investments - ending	<u>\$ 1,104</u>	<u>\$ -</u>	<u>\$ 5,085</u>	<u>\$ 47,352</u>	<u>\$ 1,745</u>	<u>\$ -</u>	<u>\$ 1,242</u>

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	State Pay Public Defender	LOIT 2016 Special Distribution	Emergency Management Grant	Hamlet Fire Well	DOC Probation Dept Grant	IDVA Grant	Title 3 Fund (No Approp Nec)
Cash and investments - beginning	\$ -	\$ -	\$ 24,575	\$ (510)	\$ 22,900	\$ -	\$ 3,292
Receipts:							
Taxes	-	577,085	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	20,000	-	23,502	-	39,378	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	510	-	-	-
Total receipts	<u>20,000</u>	<u>577,085</u>	<u>23,502</u>	<u>510</u>	<u>39,378</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	23,779	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	422	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	8,333	577,085	25,129	-	1,457	-	-
Total disbursements	<u>8,333</u>	<u>577,085</u>	<u>25,129</u>	<u>-</u>	<u>25,658</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>11,667</u>	<u>-</u>	<u>(1,627)</u>	<u>510</u>	<u>13,720</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 11,667</u>	<u>\$ -</u>	<u>\$ 22,948</u>	<u>\$ -</u>	<u>\$ 36,620</u>	<u>\$ -</u>	<u>\$ 3,292</u>

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Juv. Tracking Grant 04-jf-033	Cops Technology Program	Starke County Check Enfrmt Fd	Prosecutor's S.T.O.P. Grant	Probation-indigent Assistance	Hamlet Project with Grant	Hava Accessibility Grant
Cash and investments - beginning	\$ 23	\$ -	\$ 2,005	\$ 3,337	\$ 1,500	\$ -	\$ 4,863
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	86	-	-	-	-
Total receipts	-	-	86	-	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	163
Total disbursements	-	-	-	-	-	-	163
Excess (deficiency) of receipts over disbursements	-	-	86	-	-	-	(163)
Cash and investments - ending	\$ 23	\$ -	\$ 2,091	\$ 3,337	\$ 1,500	\$ -	\$ 4,700

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	2009 Polling Place Grant	Tact Narco Team Rico	Victim's Assistance #2	Knox Lead Track Grant	Knox Lead Track Expenses	Juvenile Account. Blk. Grant	IN Crim Just Vict Ast/ 02va147
Cash and investments - beginning	\$ (16)	\$ 567	\$ (932)	\$ 969	\$ 142,427	\$ (26)	\$ (19,582)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	27,644
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	52	-	8,741
Total receipts	-	-	-	-	52	-	36,385
Disbursements:							
Personal services	-	-	-	-	-	-	35,878
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	20,455	-	-
Total disbursements	-	-	-	-	20,455	-	35,878
Excess (deficiency) of receipts over disbursements	-	-	-	-	(20,403)	-	507
Cash and investments - ending	<u>\$ (16)</u>	<u>\$ 567</u>	<u>\$ (932)</u>	<u>\$ 969</u>	<u>\$ 122,024</u>	<u>\$ (26)</u>	<u>\$ (19,075)</u>

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	WIC Program	WIC Program / #2	WIC Program / #3	Pandemic Influenza Preparednes	Mosquito Control Block Grant	WIC Program 2012	Children's Psychiatric Res. Tr
Cash and investments - beginning	\$ -	\$ (214)	\$ 489	\$ 2,000	\$ 420	\$ 1,536	\$ 1,056
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ (214)	\$ 489	\$ 2,000	\$ 420	\$ 1,536	\$ 1,056

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Child Services	Yellow River Basin Project	County & Local Law Enforcement	Rural Demonstration Project	Public Health Preparedness Grt	LHMF/Tobacco Settlement	Operation Pullover
Cash and investments - beginning	\$ 6,691	\$ -	\$ (37)	\$ (596)	\$ 153	\$ 61,875	\$ (4,833)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	26,242	-
Charges for services	-	-	44	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	275	-	-	43,779	-
Total receipts	-	-	319	-	-	70,021	-
Disbursements:							
Personal services	-	-	-	-	-	12,950	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	208	-	-	-	-
Total disbursements	-	-	208	-	-	12,950	-
Excess (deficiency) of receipts over disbursements	-	-	111	-	-	57,071	-
Cash and investments - ending	\$ 6,691	\$ -	\$ 74	\$ (596)	\$ 153	\$ 118,946	\$ (4,833)

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Victim Assistant Grant-97va046	Child Immunization Grant	Drug Analysis Test Kits Grant	Criminal Justice Grant Fed	SCCC Grant 2013-2014	WTH Grant	JDAI Misc. Grant
Cash and investments - beginning	\$ (4)	\$ 60	\$ 10	\$ (20)	\$ 66,960	\$ 2,350	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	5,000
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	87,896	-	-
Total receipts	-	-	-	-	87,896	-	5,000
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	154,856	-	-
Total disbursements	-	-	-	-	154,856	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	(66,960)	-	5,000
Cash and investments - ending	\$ (4)	\$ 60	\$ 10	\$ (20)	\$ (0)	\$ 2,350	\$ 5,000

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	WIC 1	Effective Public Policy Grant	WIC 2	JDAI Coordinator Grant	Court Interpreter Grant	WIC/ Breastfeeding	WIC Program
Cash and investments - beginning	\$ 3,373	\$ (10,000)	\$ -	\$ -	\$ -	\$ (8)	\$ 147
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	34,375	3,425	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>-</u>	<u>-</u>	<u>-</u>	<u>34,375</u>	<u>3,425</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	16,927	-	-	-
Supplies	-	-	-	310	-	-	-
Other services and charges	-	-	-	402	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	692	-	-	-
Other disbursements	-	-	-	-	650	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,331</u>	<u>650</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,044</u>	<u>2,775</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 3,373</u>	<u>\$ (10,000)</u>	<u>\$ -</u>	<u>\$ 16,044</u>	<u>\$ 2,775</u>	<u>\$ (8)</u>	<u>\$ 147</u>

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	CR300E SR8 Intersection Projec	HHS Grant SC Clerk- Election	WIC/ Breastfeeding 2016	WIC Program 2016	WIC Program 2017	WIC Breastfeeding 2017	Totals
Cash and investments - beginning	\$ -	\$ -	\$ (630)	\$ (13,429)	\$ -	\$ -	\$ 14,641,255
Receipts:							
Taxes	-	-	-	-	-	-	19,855,526
Licenses and permits	-	-	-	-	-	-	157,782
Intergovernmental receipts	-	-	3,906	91,664	14,108	997	6,113,645
Charges for services	-	-	-	-	-	-	1,882,592
Fines and forfeits	-	-	-	-	-	-	81,724
Other receipts	-	-	-	-	-	-	14,464,288
Total receipts	-	-	3,906	91,664	14,108	997	42,555,557
Disbursements:							
Personal services	-	-	2,939	68,988	14,366	1,183	8,005,236
Supplies	-	-	-	2,235	346	-	770,988
Other services and charges	-	-	337	7,011	2,822	61	4,234,332
Debt service - principal and interest	-	-	-	-	-	-	536,000
Capital outlay	-	-	-	-	-	-	1,545,915
Other disbursements	-	-	-	-	-	-	26,648,452
Total disbursements	-	-	3,276	78,234	17,534	1,244	41,740,923
Excess (deficiency) of receipts over disbursements	-	-	630	13,430	(3,426)	(247)	814,634
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 1	\$ (3,426)	\$ (247)	\$ 15,455,889

STARKE COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2016

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 903,840</u>	<u>\$ 1,519,315</u>

STARKE COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2016

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Theresa Catlett	Office Space during Remodeling of Courthouse	\$ 6,000	09/30/2016	04/30/2017
Starke County Building Corporation	Jail Construction	<u>1,100,000</u>	02/01/2014	02/01/1934
Total of annual lease payments		<u>\$ 1,106,000</u>		

STARKE COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2016

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

	Ending Balance
Governmental activities:	
Land	\$ 510,804
Infrastructure	35,214,509
Buildings	17,556,665
Improvements other than buildings	84,073
Machinery, equipment, and vehicles	8,464,821
Construction in progress	3,500,000
Total capital assets	\$ 65,330,872

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/>.