

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

PARKE COUNTY, INDIANA

January 1, 2015 to December 31, 2018



FILED
08/30/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Pam Adams Laura Fischer	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Treasurer	Mary A. Gregg Mary Jo Harkrider Kim Shorter	01-01-13 to 12-31-16 01-01-17 to 07-16-17 07-17-17 to 12-31-20
Clerk of the Circuit Court	Diana Hazlett Stacie Jeffries	01-01-15 to 01-17-17 01-18-17 to 12-31-22
County Sheriff	Justin Cole	01-01-15 to 12-31-22
County Recorder	Mary Jo Harkrider Mary A. Gregg	01-01-13 to 12-31-16 01-01-17 to 12-31-20
President of the Board of County Commissioners	Jim Meece	01-01-15 to 12-31-19
President of the County Council	John K. Pratt	01-01-15 to 12-31-19



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF PARKE COUNTY, INDIANA

Report on the Financial Statements

We have audited the accompanying financial statements of Parke County (County), which comprise the financial position and results of operations for the period of January 1, 2015 to December 31, 2018, and the related notes to the financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

As discussed in Note 1 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 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 the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the period of January 1, 2015 to December 31, 2018.


Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the County for the period of January 1, 2015 to December 31, 2018, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Other Information

Our audit 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, and Schedule of Leases and Debt, 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 auditing procedures applied by us in the audit of the financial statements and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

July 16, 2019

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.

PARKE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2015 and 2016

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15	Receipts	Disbursements	Cash and Investments 12-31-16
After Settlement Collections	\$ 655,805	\$ 479,503	\$ 655,805	\$ 479,503	\$ 509,354	\$ 479,503	\$ 509,354
Sheriff's Inmate Trust	3,079	131,308	131,833	2,554	187,724	186,228	4,050
Jail Commissary	8,593	115,818	117,468	6,943	136,872	137,281	6,534
Clerk's Trust	256,617	1,244,371	1,159,845	341,143	868,577	930,615	279,105
General	522,965	4,782,141	4,538,987	766,119	5,025,737	4,442,218	1,349,638
Accident Report	1,271	2,016	-	3,287	2,355	-	5,642
CAGIT Certified Shares	347,951	1,493,632	1,516,841	324,742	1,482,449	1,432,617	374,574
CEDIT County Share	578,903	562,476	521,083	620,296	566,179	464,419	722,056
Child Advocacy	639	-	-	639	-	-	639
City and Town Court Costs	-	3,595	3,595	-	3,314	3,314	-
Clerk's Records Perpetuation	7,706	4,774	5,442	7,038	6,729	4,228	9,539
Congressional School Interest	9,206	25	1,355	7,876	26	1,355	6,547
Congressional School Principal	33,865	-	-	33,865	-	-	33,865
Sales Disclosure - County Share	9,639	2,205	2,042	9,802	2,290	1,431	10,661
Covered Bridge	277,826	53,185	29,149	301,862	52,525	132,654	221,733
Cumulative Bridge	514,212	407,232	160,785	760,659	427,023	365,272	822,410
Cumulative Capital Development	118,803	205,518	254,494	69,827	181,099	231,040	19,886
Drug Free Community	64,350	25,149	31,969	57,530	26,032	18,053	65,509
Emergency Planning/Right To Know	20,120	13,280	10,023	23,377	17,324	14,931	25,770
Firearms Training	10,844	6,710	-	17,554	17,340	5,100	29,794
Health	870	67,022	63,179	4,713	71,546	53,042	23,217
Identification Security Protection	1,370	1,314	1,272	1,412	1,325	1,200	1,537
Levy Excess	76,582	-	-	76,582	-	307	76,275
Local Health Maintenance	42,626	33,139	26,002	49,763	33,139	26,938	55,964
Local Road and Street	37,773	145,480	170,000	13,253	142,865	26,174	129,944
LOIT Public Safety - County Share	8,708	574,156	499,471	83,393	563,608	583,510	63,491
Misdemeanant	15,380	-	-	15,380	10,794	26,083	91
Motor Vehicle Highway	1,876,563	2,822,728	3,142,209	1,557,082	2,878,638	2,853,295	1,582,425
Park Nonreverting Capital	6,896	500	-	7,396	300	-	7,696
Park Nonreverting Operating	17,895	47,051	55,311	9,635	42,726	38,472	13,889
Plat Book	115,205	8,490	1,604	122,091	44,640	57,984	108,747
Rainy Day	463,396	81,423	138,502	406,317	198,875	203,041	402,151
Reassessment - 2015	182,608	93,890	191,688	84,810	92,262	153,902	23,170
Recorder's Records Perpetuation	36,129	24,181	11,664	48,646	26,828	9,888	65,586
Riverboat	82,224	74,844	40,842	116,226	71,031	-	187,257
Sex and Violent Offender Administration	6,654	710	117	7,247	1,035	244	8,038
Sheriff's Pension Trust	8,242	18,308	15,000	11,550	11,236	15,000	7,786
Supplemental Public Defender Services	13,140	11,978	5,898	19,220	7,052	14,102	12,170
Surplus Tax	81,361	11,823	12,367	80,817	12,983	9,356	84,444
Surveyor's Corner Perpetuation	6,838	4,545	7,400	3,983	4,270	-	8,253
Tax Sale Redemption	4,683	106,900	111,553	30	48,577	48,217	390
Tax Sale Surplus	813,594	526,858	875,700	464,752	197,054	420,450	241,356
Local Health Department Trust Account	64,129	15,562	1,440	78,251	15,562	7,624	86,189
GAL/CASA	3,418	400	-	3,818	25,264	20,100	8,982
Auditors Ineligible Deductions	40,993	-	14,602	26,391	2,466	10,026	18,831
County Elected Officials Training	3,986	1,370	1,383	3,973	1,339	715	4,597
Park And Recreation	22,779	265,485	229,179	59,085	215,395	219,208	55,272
Statewide 911	178,059	200,988	209,353	169,694	239,343	199,208	209,829

PARKE COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended December 31, 2015 and 2016

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15	Receipts	Disbursements	Cash and Investments 12-31-16
LOIT Special Distribution	-	-	-	-	595,006	200,929	394,077
Adult Probation Administrative	37,809	12,881	15,000	35,690	16,669	15,000	37,359
Juvenile Probation Administrative	1,931	1,095	-	3,026	1,040	-	4,066
Supplemental Adult Probation Services	46,426	87,772	86,581	47,617	94,541	66,087	76,071
Supplemental Juvenile Probation Services	39,941	2,978	9,006	33,913	3,339	6,050	31,202
Alternative Dispute Resolution	3,298	1,482	1,400	3,380	1,555	1,600	3,335
Donations	3,300	-	-	3,300	-	-	3,300
RDC - West Central TIF District	347,570	48,772	105,989	290,353	61,743	56	352,040
Payroll Clearing	949,228	3,311,599	3,340,136	920,691	1,922,623	1,737,648	1,105,666
Settlement	3,471	12,165,543	12,169,014	-	13,242,055	13,242,055	-
LOIT Prop Tax Oper Levies Replace	1	1,182,241	1,182,242	-	1,182,881	1,182,881	-
LOIT Public Safety	-	656,801	656,801	-	657,156	657,156	-
LOIT Stabilization	128,037	1	67,036	61,002	-	61,002	-
Wheel Tax	-	82,805	82,805	-	81,194	81,194	-
Sur Tax	-	234,728	234,728	-	218,787	218,787	-
CVET Agency	-	62,059	62,059	-	55,283	55,283	-
Financial Institution Tax	-	90,953	90,953	-	98,050	98,050	-
CEDIT Homestead Credit	205,449	661,286	635,515	231,220	661,180	672,843	219,557
Homestead Credit Rebate	7,997	-	-	7,997	-	-	7,997
LOIT PTRC	21,455	656,801	662,464	15,792	657,156	659,182	13,766
State Fines and Forfeitures	-	1,045	845	200	501	451	250
Infraction Judgements	613	11,123	11,000	736	9,408	9,726	418
Overweight Vehicle	-	-	-	-	136	136	-
Special Death Benefit	60	975	930	105	1,285	1,305	85
Sales Disclosure - State Share	160	2,205	2,130	235	2,325	2,425	135
Coroners Training & Con't Education	88	730	720	98	1,092	1,090	100
Interstate Compact - State Share	-	313	313	-	188	188	-
Mortgage Recording Fees - State Share	173	1,278	1,218	233	1,323	1,343	213
Sex & Violent Offender State	10	40	50	-	115	115	-
7113 Child Restraint Violations Fines	-	325	325	-	100	100	-
Inheritance Tax	-	3,145	-	3,145	-	3,145	-
Education Plate Fees Agency	-	206	131	75	263	281	57
Riverboat Revenue Sharing	-	31,681	31,681	-	31,680	31,680	-
Innkeepers Tax Collections	22,521	163,803	162,968	23,356	145,675	145,732	23,299
Judgments Due Law Enforcement	31,781	2,561	1,768	32,574	2,316	1,842	33,048
CAGIT Distribution	-	2,627,202	2,627,202	-	2,628,625	2,628,625	-
CEDIT Distribution	-	661,286	661,286	-	661,180	661,180	-
LOIT 2016 Special Distribution	-	-	-	-	1,074,887	1,074,887	-
93.563 ARRA Prosecutor IV-D Incentive	11,798	-	-	11,798	-	-	11,798
93.563 Title IV-D Incentive	25,162	4,120	-	29,282	4,227	-	33,509
93.563 Prosecutor IV-D Incentive-Post Oct '99	23,974	86,197	7,821	102,350	6,359	5,742	102,967
93.563 Clerk IV-D Incentive-Post Oct '99	105,224	4,120	80,000	29,344	4,227	958	32,613
Park Disc Golf Course	23	-	-	23	-	-	23
97.040 CSEPP Program	-	53	-	53	-	-	53
Innkeepers	103,558	169,197	219,785	52,970	151,179	144,985	59,164
Clerk Child Support	2,732	324,311	325,187	1,856	302,206	300,660	3,402
Reserve Deputies	3,193	-	1,671	1,522	-	-	1,522
National Night Out	-	1,545	1,545	-	3,920	3,920	-

PARKE COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended December 31, 2015 and 2016

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15	Receipts	Disbursements	Cash and Investments 12-31-16
2011 Drug & Problem Solving Grant	5,000	-	-	5,000	-	-	5,000
Sheriff Meth OT Grant	2,434	5,000	1,937	5,497	-	1,366	4,131
Family Court Grant	3,600	-	1,500	2,100	-	1,050	1,050
County Law Enforcement Cont Ed	1,167	765	1,000	932	899	-	1,831
CASA Donation	67	-	-	67	-	-	67
Federal Forfeitures	198	-	-	198	-	-	198
Drug Court Assessments	235	-	-	235	-	-	235
16.738 Drug & Problem Solving Crt	7,164	8,425	11,808	3,781	7,043	3,054	7,770
Drug Court Incentive LCC Mini	515	480	609	386	-	-	386
Adult Probation Match	1,211	25,674	21,509	5,376	5,000	9,038	1,338
Marine Patrol Grant	-	9,564	9,058	506	10,370	10,876	-
Forfeitures & Seizures	7,443	-	-	7,443	513	7,000	956
Drug Court Tune Up	683	-	-	683	-	-	683
Jury Pay	10,686	1,423	-	12,109	1,229	-	13,338
Problem Solving Crt Prg Income	17,186	6,620	3,442	20,364	13,328	25,394	8,298
Operation Pull Over Enforcement	34	-	-	34	-	-	34
Crime Victims Assistance	3,543	-	-	3,543	-	-	3,543
Local Planning Council Grant	2,792	-	-	2,792	-	-	2,792
Drug Court Workshop	1,227	-	-	1,227	-	-	1,227
Bulletproof Vest	128	4,052	4,052	128	-	-	128
Drug Court Loan Fund	371	-	-	371	-	-	371
Judge's Juvenile Incentive	191	-	-	191	-	175	16
LCC Mini Meth Surveillance	4	-	-	4	-	-	4
Tobacco Cessation Grant	1,947	-	-	1,947	-	-	1,947
93.069 H1N1 160-66 Grant	21	-	-	21	-	-	21
97.042 EMA Salary Reimbursement	-	16,438	16,438	-	16,688	-	16,688
97.042 Competitive Performance Grant	-	16,970	16,970	-	-	-	-
39.011 Non Revert Title III	397	-	-	397	-	-	397
Public Health Emergency Prepar	31	24,353	24,301	83	22,455	22,389	149
PHC Grant 08/31/07 - 10/31/07	33	-	-	33	-	-	33
Digital Camera Mini Grant	59	-	-	59	-	-	59
County Donation Fund	630	-	-	630	-	-	630
B Spencer Advocate Fund	515	-	-	515	-	-	515
Anti-Meth Mini Grant	152	-	-	152	-	-	152
Drug Court Vending Machine	406	1,886	2,112	180	1,231	1,248	163
Eat Better / Move More	13	-	-	13	-	-	13
Jury Fee Fund	-	1,423	1,423	-	1,229	1,229	-
93.617 2013 HHS Grant	13,812	-	-	13,812	-	-	13,812
S.C.R.A.M. User Fee	2,543	14,764	8,100	9,207	10,157	6,679	12,685
Pre Trial Diversion	79,313	27,620	32,624	74,309	34,408	32,383	76,334
Bears Behind Bars	561	-	157	404	-	-	404
Sheriff Training Donation	80	-	-	80	-	-	80
Secure Continuous Remote Monitoring	945	-	-	945	-	-	945
RDC - East Central TIF District	135,890	10,513	635	145,768	10,820	146,026	10,562
RDC - Central Parke TIF District	603,765	262,523	15,875	850,413	261,138	2,552	1,108,999
RDC - Operations	68,584	95	18,956	49,723	500	29,349	20,874
RDC - Revolving Loan	49,324	23,059	37,039	35,344	27,558	-	62,902
Emergency Trauma Kit Grant	1	-	-	1	-	-	1

PARKE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2015 and 2016

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-15	Receipts	Disbursements	12-31-15	Receipts	Disbursements	12-31-16
IDVA Veterans Officer Training	2	-	-	2	-	-	2
AED Grant	7	-	-	7	-	-	7
Radio Ear Phone Mini Grant	85	-	-	85	-	-	85
Park & Rec Courtesy Dock Replacement	-	10,500	10,500	-	-	-	-
Bicentennial Local Grant	-	5,000	5,000	-	7,260	7,260	-
IN Professional Land Surveyors Foundation Grant	-	3,120	3,120	-	-	-	-
Interview Room Mini Grant	-	5,000	-	5,000	-	5,000	-
16.738 Technology & Info Upgrade Grant	-	94,000	94,000	-	-	-	-
97.067 Sheriffs Radio IDHS Grant	-	60,000	59,999	1	-	-	1
10.766 EMS Vehicle - Match	-	9,700	9,700	-	-	-	-
NARCAN Grant	-	2,000	1,435	565	-	-	565
Park & Rec Shelter Donation	-	50,000	42,001	7,999	-	7,639	360
Courthouse Tower Debt Service	-	153,384	128,295	25,089	130,341	128,838	26,592
Self Insurance	-	1,197,907	657,694	540,213	1,916,948	2,043,468	413,693
Courthouse Clock Tower Construction	-	1,698,500	1,260,665	437,835	-	166,916	270,919
EMS Support Vehicle Local Match	-	19,000	19,000	-	-	-	-
IPAC Drug Prosecution Grant	-	-	-	-	1,835	1,834	1
Montezuma B&O Railroad Bridge Grant	-	-	-	-	150,000	20,000	130,000
Fatal Vision Event Kit - LCC Mini Grant	-	-	-	-	1,800	1,800	-
Vector Control Grant	-	-	-	-	962	106	856
97.067 Parke Repeater	-	-	-	-	60	-	60
20.601 Summer Impaired Driving	-	-	-	-	1,765	1,640	125
97.042 Siren Activation Sftwre	-	-	-	-	39,860	19,930	19,930
10.766 Sheriff's Vehicle Grant	-	-	-	-	79,500	79,500	-
97.067 All Weather Parkas - EMS	-	-	-	-	22,444	22,444	-
97.042 Cascade System EMA Equip	-	-	-	-	10,222	10,222	-
97.042 Domain Controller Server	-	-	-	-	15,800	15,800	-
16.738 Sheriffs Radio & Camera	-	-	-	-	26,393	25,144	1,249
K-9 Equipment Donation	-	-	-	-	2,016	880	1,136
Zacke Cox Bridge	-	-	-	-	5,912	-	5,912
Totals	<u>\$ 10,806,473</u>	<u>\$ 41,799,099</u>	<u>\$ 41,027,711</u>	<u>\$ 11,577,861</u>	<u>\$ 41,894,261</u>	<u>\$ 40,682,893</u>	<u>\$ 12,789,229</u>

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

PARKE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2017 and 2018

Fund	Cash and Investments 01-01-17			Cash and Investments 12-31-17			Cash and Investments 12-31-18		
	Receipts	Disbursements		Receipts	Disbursements		Receipts	Disbursements	
After Settlement Collections	\$ 509,354	\$ 558,431	\$ 509,354	\$ 558,431	\$ 504,357	\$ 558,431	\$ 504,357		
Sheriff's Inmate Trust	4,050	202,103	198,536	7,617	258,611	245,404	20,824		
Jail Commissary	6,534	128,783	114,027	21,290	136,431	81,906	75,815		
Clerk's Trust	279,105	945,991	927,932	297,164	1,298,115	1,337,831	257,448		
General	1,349,638	7,027,631	5,949,060	2,428,209	6,803,969	6,206,869	3,025,309		
Accident Report	5,642	1,967	-	7,609	1,959	9,101	467		
CAGIT Certified Shares	374,574	1,438	372,412	3,600	-	3,600	-		
CEDIT County Share	722,056	574,430	573,453	723,033	594,952	568,127	749,858		
Child Advocacy	639	-	-	639	-	-	639		
City and Town Court Costs	-	3,735	3,735	-	3,731	3,731	-		
Clerk's Records Perpetuation	9,539	6,625	3,188	12,976	6,889	7,373	12,492		
Congressional School Interest	6,547	43	1,355	5,235	330	1,355	4,210		
Congressional School Principal	33,865	23	-	33,888	77	100	33,865		
Sales Disclosure - County Share	10,661	2,410	2,276	10,795	2,380	997	12,178		
Covered Bridge	221,733	57,860	102,516	177,077	56,985	10,211	223,851		
Cumulative Bridge	822,410	337,085	261,106	898,389	495,071	696,962	696,498		
Cumulative Capital Development	19,886	186,162	108,495	97,553	299,566	260,964	136,155		
Drug Free Community	65,509	28,995	40,125	54,379	30,055	25,964	58,470		
Emergency Planning/Right To Know	25,770	3,648	12,647	16,771	24,027	8,226	32,572		
Firearms Training	29,794	10,240	7,295	32,739	6,980	6,762	32,957		
Health	23,217	70,082	57,979	35,320	66,902	59,092	43,130		
Identification Security Protection	1,537	1,973	-	3,510	2,565	-	6,075		
Levy Excess	76,275	-	-	76,275	-	-	76,275		
Local Health Maintenance	55,964	40,920	27,105	69,779	33,139	38,140	64,778		
Local Road and Street	129,944	223,028	117,197	235,775	274,496	123,585	386,686		
LOIT Public Safety - County Share	63,491	606,106	603,721	65,876	589,847	552,988	102,735		
Misdemeanant	91	10,794	-	10,885	10,794	9,243	12,436		
Motor Vehicle Highway	1,582,425	3,003,824	2,976,585	1,609,664	4,288,737	3,367,201	2,531,200		
Park Nonreverting Capital	7,696	-	7,410	286	600	260	626		
Park Nonreverting Operating	13,889	44,568	43,073	15,384	40,601	38,945	17,040		
Plat Book	108,747	29,079	19,350	118,476	19,920	79,378	59,018		
Rainy Day	402,151	44,942	48,127	398,966	106,174	89,411	415,729		
Reassessment	23,170	184,189	147,540	59,819	156,139	161,690	54,268		
Recorder's Records Perpetuation	65,586	34,183	22,756	77,013	43,425	35,242	85,196		
Riverboat	187,257	71,034	-	258,291	71,034	194,867	134,458		
Sex and Violent Offender Administration	8,038	1,384	295	9,127	1,125	-	10,252		
Sheriff's Pension Trust	7,786	15,392	10,000	13,178	10,827	22,791	1,214		
Supplemental Public Defender Services	12,170	7,125	11,459	7,836	6,364	11,071	3,129		
Surplus Tax	84,444	16,300	5,378	95,366	17,155	11,888	100,633		
Surveyor's Corner Perpetuation	8,253	8,595	6,229	10,619	12,700	8,242	15,077		
Tax Sale Redemption	390	45,025	44,294	1,121	34,583	33,256	2,448		
Tax Sale Surplus	241,356	98,766	175,271	164,851	331,095	219,927	276,019		
Local Health Department Trust Account	86,189	7,781	9,836	84,134	23,344	5,988	101,490		
GAL/CASA	8,982	29,231	20,275	17,938	19,260	20,942	16,256		
Auditors Ineligible Deductions	18,831	-	12,427	6,404	-	3,597	2,807		
County Elected Officials Training	4,597	1,985	1,943	4,639	2,567	597	6,609		
Park And Recreation	55,272	266,713	220,430	101,555	251,812	215,966	137,401		
Statewide 911	209,829	252,263	283,620	178,472	240,955	182,875	236,552		

PARKE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2017 and 2018

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17	Receipts	Disbursements	Cash and Investments 12-31-18
LOIT Special Distribution	394,077	100,465	489,452	5,090	-	-	5,090
Adult Probation Administrative	37,359	11,938	14,567	34,730	13,611	15,000	33,341
Juvenile Probation Administrative	4,066	1,816	-	5,882	825	-	6,707
Supplemental Adult Probation Services	76,071	79,464	70,187	85,348	81,281	74,108	92,521
Adult Probation Match	1,338	-	-	1,338	-	-	1,338
Supplemental Juvenile Probation Services	31,202	5,150	6,493	29,859	4,215	5,847	28,227
Alternative Dispute Resolution	3,335	1,700	1,125	3,910	1,800	2,535	3,175
Donations	3,300	-	-	3,300	-	-	3,300
RDC - West Central TIF District	352,040	59,444	276,921	134,563	83,880	42,369	176,074
Payroll Clearing	1,105,666	1,827,754	1,777,962	1,155,458	1,795,339	1,741,339	1,209,458
Settlement	-	12,924,849	12,924,849	-	14,258,922	14,258,922	-
LOIT Prop Tax Oper Levies Replace	-	1,730,803	1,730,803	-	1,737,483	1,737,483	-
LIT Public Safety	-	665,693	665,693	-	668,263	668,263	-
LOIT Stabilization	-	142,484	-	142,484	149,165	-	291,649
Wheel Tax	-	85,433	85,433	-	104,037	104,037	-
Sur Tax	-	226,439	226,439	-	267,669	267,669	-
CVET Agency	-	53,601	53,601	-	51,992	51,992	-
Financial Institution Tax	-	88,228	88,228	-	83,389	83,389	-
CEDIT Homestead Credit	219,557	-	-	219,557	-	219,556	1
Homestead Credit Rebate	7,997	-	-	7,997	-	-	7,997
LOIT PTRC - Property Tax Bill Portion	13,766	-	-	13,766	-	-	13,766
State Fines and Forfeitures	250	1,475	1,625	100	550	600	50
Infraction Judgements	418	10,881	10,740	559	9,383	9,131	811
Overweight Vehicle	-	36	36	-	-	-	-
Special Death Benefit	85	1,035	1,065	55	1,172	1,132	95
Sales Disclosure - State Share	135	2,415	2,340	210	2,415	2,435	190
Coroners Training & Con't Education	100	890	960	30	1,987	1,648	369
Interstate Compact - State Share	-	63	63	-	188	188	-
Mortgage Recording Fees - State Share	213	1,280	1,288	205	1,193	1,205	193
Sex & Violent Offender State	-	101	101	-	125	125	-
7113 Child Restraint Violations Fines	-	400	400	-	75	50	25
Education Plate Fees Agency	57	263	244	76	206	281	1
Riverboat Revenue Sharing	-	31,681	31,681	-	31,681	31,681	-
Innkeepers Tax Collections	23,299	161,707	175,723	9,283	142,535	142,219	9,599
Judgments Due Law Enforcement	33,048	2,405	1,364	34,089	2,623	1,508	35,204
LIT Certified Shares	-	2,662,773	2,662,773	-	2,673,051	2,673,051	-
LIT Economic Development	-	671,310	671,310	-	674,486	674,486	-
93.563 ARRA Prosecutor IV-D Incentive	11,798	-	-	11,798	-	11,798	-
93.563 Title IV-D Incentive	33,509	4,374	-	37,883	4,692	-	42,575
93.563 Prosecutor IV-D Incentive-Post Oct '99	102,967	6,586	7,821	101,732	20,350	14,782	107,300
93.563 Clerk IV-D Incentive-Post Oct '99	32,613	4,374	-	36,987	7,614	-	44,601
Park Disc Golf Course	23	-	-	23	-	23	-
97.040 CSEPP Program	53	-	53	-	-	-	-
Innkeepers	59,164	185,822	155,981	89,005	191,059	210,558	69,506
Clerk Child Support	3,402	281,505	282,496	2,411	273,649	274,259	1,801
Reserve Deputies	1,522	-	-	1,522	-	-	1,522
National Night Out	-	1,550	1,550	-	3,800	3,100	700
2011 Drug & Problem Solving Grant	5,000	-	-	5,000	-	-	5,000

PARKE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2017 and 2018

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17	Receipts	Disbursements	Cash and Investments 12-31-18
Sheriff Meth OT Grant	4,131	-	1,970	2,161	4,000	2,005	4,156
Family Court Grant	1,050	-	1,025	25	3,000	690	2,335
County Law Enforcement Cont Ed	1,831	935	175	2,591	694	2,690	595
CASA Donation	67	-	-	67	-	-	67
Federal Forfeitures	198	-	-	198	-	-	198
Drug Court Assessments	235	-	-	235	-	-	235
16.738 Drug & Problem Solving Crt	7,770	-	-	7,770	-	-	7,770
Drug Court Incentive LCC Mini	386	-	285	101	-	-	101
Marine Patrol Grant	-	11,626	11,626	-	8,703	8,703	-
Forfeitures & Seizures	956	6,486	-	7,442	3,412	-	10,854
Drug Court Tune Up	683	-	683	-	-	-	-
Jury Pay	13,338	1,337	-	14,675	1,145	-	15,820
Problem Solving Crt Prg Income	8,298	8,859	3,440	13,717	6,845	(8)	20,570
Operation Pull Over Enforcement	34	-	-	34	-	-	34
Crime Victims Assistance	3,543	-	-	3,543	-	-	3,543
Local Planning Council Grant	2,792	-	-	2,792	-	-	2,792
Drug Court Workshop	1,227	-	-	1,227	-	-	1,227
Bulletproof Vest	128	-	-	128	4,448	-	4,576
Drug Court Loan Fund	371	-	-	371	-	-	371
Judge's Juvenile Incentive	16	-	-	16	-	-	16
LCC Mini Meth Surveillance	4	-	-	4	-	-	4
Tobacco Cessation Grant	1,947	-	-	1,947	-	-	1,947
93.069 H1N1 160-66 Grant	21	-	-	21	-	-	21
97.042 EMA Salary Reimbursement	16,688	16,937	33,625	-	20,874	20,874	-
39.011 Non Revert Title III	397	-	-	397	-	-	397
Public Health Emergency Prepar	149	13,903	13,863	189	16,226	16,173	242
PHC Grant 08/31/07 - 10/31/07	33	-	-	33	-	-	33
Digital Camera Mini Grant	59	-	-	59	-	-	59
County Donation Fund	630	-	-	630	-	-	630
B Spencer Advocate Fund	515	-	-	515	-	-	515
Anti-Meth Mini Grant	152	-	-	152	-	-	152
Drug Court Vending Machine	163	666	818	11	2,049	1,698	362
Eat Better / Move More	13	-	-	13	-	-	13
Jury Fee Fund	-	1,417	1,337	80	1,441	1,145	376
93.617 2013 HHS Grant	13,812	-	-	13,812	-	-	13,812
S.C.R.A.M. User Fee	12,685	17,196	5,605	24,276	7,118	4,484	26,910
Pre Trial Diversion	76,334	42,144	21,590	96,888	36,271	26,366	106,793
Bears Behind Bars	404	-	-	404	-	-	404
Sheriff Training Donation	80	-	-	80	-	44	36
Secure Continuous Remote Monitoring	945	-	-	945	-	-	945
RDC - East Central TIF District	10,562	-	-	10,562	-	-	10,562
RDC - Central Parke TIF District	1,108,999	230,755	39,063	1,300,691	263,963	419,880	1,144,774
RDC - Operations	20,874	7,105	2,890	25,089	4,150	10,776	18,463
RDC - Revolving Loan	62,902	34,412	44,000	53,314	28,264	43,300	38,278
Emergency Trauma Kit Grant	1	-	-	1	-	-	1
IDVA Veterans Officer Training	2	-	-	2	-	-	2
AED Grant	7	-	-	7	-	-	7
Radio Ear Phone Mini Grant	85	-	-	85	-	-	85

PARKE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2017 and 2018

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17	Receipts	Disbursements	Cash and Investments 12-31-18
97.067 Sheriffs Radio IDHS Grant	1	-	-	1	-	-	1
NARCAN Grant	565	-	565	-	-	-	-
Bicentennial Local Grant Fund	-	-	-	-	96	-	96
Park & Rec Shelter Donation	360	-	-	360	-	-	360
Courthouse Tower Debt Service	26,592	309,293	280,067	55,818	259,011	280,067	34,762
Self Insurance	413,693	2,063,913	1,997,444	480,162	1,919,222	1,960,306	439,078
Courthouse Clock Tower Construction	270,919	2,002,808	1,420,116	853,611	-	845,900	7,711
Montezuma B&O Railroad Bridge Grant	130,000	44,141	174,141	-	105,859	105,859	-
Vector Control Grant	856	-	-	856	-	-	856
97.067 Parke Repeater	60	-	60	-	-	-	-
20.601 Summer Impaired Driving	125	-	-	125	-	-	125
97.042 Siren Activation Sftwre	19,930	-	19,930	-	-	-	-
16.738 Sheriffs Radio & Camera	1,249	1,249	2,498	-	-	-	-
K-9 Equipment Donation	1,136	2,500	1,115	2,521	845	951	2,415
Zacke Cox Bridge	5,912	-	-	5,912	-	-	5,912
97.047 Pre-Disaster Mitigation	-	16,656	16,656	-	-	-	-
93.074 Zika Preparedness Grant	-	2,807	2,734	73	-	-	73
97.067 Search & Rescue Equipment	-	8,885	7,350	1,535	815	2,350	-
97.042 EMPG Response Equipment	-	2,000	1,098	902	-	902	-
97.042 IDHS EM Performance	-	9,352	9,352	-	-	-	-
20.703 Hazardous Materials Eme	-	12,500	-	12,500	-	12,500	-
97.067 Response Mass Srch & Res	-	7,000	7,000	-	14,566	14,566	-
97.067 Homeland Security	-	-	-	-	55,381	55,381	-
97.067 Law Enforcement Tech Upgrade	-	-	-	-	59,630	15,525	44,105
LCC Mini Grant - LEO Training	-	3,500	3,093	407	-	-	407
Portable Breath Test - LCC Mini	-	2,220	2,220	-	-	-	-
Drug Court NADCP Training	-	9,892	7,418	2,474	10,102	9,159	3,417
Problem Solving Court 1	-	78,750	76,596	2,154	53,550	34,762	20,942
Railroad Bridge Hiking and Biking	-	3,900	3,470	430	-	430	-
Vetraspec Signature Pad	-	250	250	-	-	-	-
Sheriff Surface Tablet	-	757	757	-	-	-	-
Wave Notification System	-	13,240	-	13,240	-	13,240	-
IDHS Intraosseous (IO) System	-	2,000	2,000	-	2,000	2,000	-
Montezuma B&O RR Donations	-	2,050	-	2,050	-	2,050	-
US Marshall Service - Oper Sum	-	182	-	182	-	182	-
LIT Property Tax Relief (PTR)	-	1,337,003	1,310,392	26,611	1,342,747	1,316,920	52,438
10.351 RURAL BUSINESS DEV-RDC	-	-	-	-	40,000	18,000	22,000
Totals	<u>\$ 12,789,228</u>	<u>\$ 43,561,695</u>	<u>\$ 42,009,496</u>	<u>\$ 14,341,427</u>	<u>\$ 44,801,777</u>	<u>\$ 44,097,735</u>	<u>\$ 15,045,469</u>

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

PARKE COUNTY
NOTES TO FINANCIAL STATEMENTS

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 statements present the financial information for the County.

B. Basis of Accounting

The financial statements are 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 statements. 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.

PARKE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

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

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 statements. 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.

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

PARKE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

PARKE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

New employees hired have a one-time election to join either the Public Employees' Hybrid Plan (PERF Hybrid) or the My Choice: Retirement Savings Plan for Public Employees (My Choice), which is a multiple-employer defined contribution plan. PERF Hybrid consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

PARKE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Financial Report

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

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

Contributions

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

PARKE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Funding Policy

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

Note 7. Restatements

For the year ended December 31, 2015, certain changes have been made to some of the beginning balances of the financial statements to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2014	Prior Period Adjustment	Balance as of January 1, 2015
Sheriff's Cash Book	\$ 281	\$ (281)	\$ -

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OTHER INFORMATION - UNAUDITED

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

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

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

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

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	General	Accident Report	CAGIT Certified Shares	CEDIT County Share
Cash and investments - beginning	\$ 655,805	\$ 3,079	\$ 8,593	\$ 256,617	\$ 522,965	\$ 1,271	\$ 347,951	\$ 578,903
Receipts:								
Taxes	-	-	-	-	3,281,029	-	1,489,579	562,476
Licenses and permits	-	-	-	-	165,281	-	-	-
Intergovernmental receipts	-	-	-	-	554,106	-	-	-
Charges for services	-	-	-	-	666,734	2,016	-	-
Fines and forfeits	-	-	-	-	53,735	-	-	-
Other receipts	479,503	131,308	115,818	1,244,371	61,256	-	4,053	-
Total receipts	479,503	131,308	115,818	1,244,371	4,782,141	2,016	1,493,632	562,476
Disbursements:								
Personal services	-	-	-	-	3,744,046	-	732,716	-
Supplies	-	-	-	-	94,098	-	1,138	250,000
Other services and charges	-	-	-	-	629,048	-	481,861	82,960
Debt service - principal and interest	-	-	-	-	-	-	-	64,147
Capital outlay	-	-	-	-	1,151	-	39,161	123,976
Other disbursements	655,805	131,833	117,468	1,159,845	70,644	-	261,965	-
Total disbursements	655,805	131,833	117,468	1,159,845	4,538,987	-	1,516,841	521,083
Excess (deficiency) of receipts over disbursements	(176,302)	(525)	(1,650)	84,526	243,154	2,016	(23,209)	41,393
Cash and investments - ending	\$ 479,503	\$ 2,554	\$ 6,943	\$ 341,143	\$ 766,119	\$ 3,287	\$ 324,742	\$ 620,296

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

	Child Advocacy	City and Town Court Costs	Clerk's Records Perpetuation	Congressional School Interest	Congressional School Principal	Sales Disclosure - County Share	Covered Bridge	Cumulative Bridge
Cash and investments - beginning	\$ 639	\$ -	\$ 7,706	\$ 9,206	\$ 33,865	\$ 9,639	\$ 277,826	\$ 514,212
Receipts:								
Taxes	-	-	-	-	-	-	-	279,292
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	122,273
Charges for services	-	-	-	-	-	-	51,800	-
Fines and forfeits	-	3,595	3,761	-	-	2,205	-	-
Other receipts	-	-	1,013	25	-	-	1,385	5,667
Total receipts	-	3,595	4,774	25	-	2,205	53,185	407,232
Disbursements:								
Personal services	-	-	5,442	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	77,495
Other services and charges	-	-	-	-	-	392	27,814	452
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	1,650	-	82,838
Other disbursements	-	3,595	-	1,355	-	-	1,335	-
Total disbursements	-	3,595	5,442	1,355	-	2,042	29,149	160,785
Excess (deficiency) of receipts over disbursements	-	-	(668)	(1,330)	-	163	24,036	246,447
Cash and investments - ending	\$ 639	\$ -	\$ 7,038	\$ 7,876	\$ 33,865	\$ 9,802	\$ 301,862	\$ 760,659

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

	Cumulative Capital Development	Drug Free Community	Emergency Planning/Right To Know	Firearms Training	Health	Identification Security Protection	Levy Excess	Local Health Maintenance
Cash and investments - beginning	\$ 118,803	\$ 64,350	\$ 20,120	\$ 10,844	\$ 870	\$ 1,370	\$ 76,582	\$ 42,626
Receipts:								
Taxes	169,782	-	-	-	20,374	-	-	-
Licenses and permits	-	-	-	6,710	-	-	-	-
Intergovernmental receipts	16,138	-	13,280	-	1,937	-	-	33,139
Charges for services	-	-	-	-	44,697	1,314	-	-
Fines and forfeits	-	25,099	-	-	-	-	-	-
Other receipts	19,598	50	-	-	14	-	-	-
Total receipts	205,518	25,149	13,280	6,710	67,022	1,314	-	33,139
Disbursements:								
Personal services	445	-	-	-	53,941	-	-	14,852
Supplies	33,775	-	-	-	678	-	-	2,204
Other services and charges	204,109	6,134	10,023	-	2,844	1,272	-	7,846
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	6,165	-	-	-	-	-	-	1,100
Other disbursements	10,000	25,835	-	-	5,716	-	-	-
Total disbursements	254,494	31,969	10,023	-	63,179	1,272	-	26,002
Excess (deficiency) of receipts over disbursements	(48,976)	(6,820)	3,257	6,710	3,843	42	-	7,137
Cash and investments - ending	\$ 69,827	\$ 57,530	\$ 23,377	\$ 17,554	\$ 4,713	\$ 1,412	\$ 76,582	\$ 49,763

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

	Local Road and Street	LOIT Public Safety - County Share	Misdemeanant	Motor Vehicle Highway	Park Nonreverting Capital	Park Nonreverting Operating	Plat Book	Rainy Day
Cash and investments - beginning	\$ 37,773	\$ 8,708	\$ 15,380	\$ 1,876,563	\$ 6,896	\$ 17,895	\$ 115,205	\$ 463,396
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	16,850	-	-	-	-
Intergovernmental receipts	145,480	558,971	-	2,693,792	-	-	-	-
Charges for services	-	-	-	-	500	46,751	8,490	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	15,185	-	112,086	-	300	-	81,423
Total receipts	145,480	574,156	-	2,822,728	500	47,051	8,490	81,423
Disbursements:								
Personal services	-	283,427	-	1,505,219	-	-	-	-
Supplies	170,000	2,976	-	1,209,197	-	33,068	-	-
Other services and charges	-	213,068	-	220,154	-	11,414	-	46,090
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	207,639	-	10,749	1,604	16,927
Other disbursements	-	-	-	-	-	80	-	75,485
Total disbursements	170,000	499,471	-	3,142,209	-	55,311	1,604	138,502
Excess (deficiency) of receipts over disbursements	(24,520)	74,685	-	(319,481)	500	(8,260)	6,886	(57,079)
Cash and investments - ending	\$ 13,253	\$ 83,393	\$ 15,380	\$ 1,557,082	\$ 7,396	\$ 9,635	\$ 122,091	\$ 406,317

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

	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 182,608	\$ 36,129	\$ 82,224	\$ 6,654	\$ 8,242	\$ 13,140	\$ 81,361	\$ 6,838
Receipts:								
Taxes	85,740	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	8,150	-	71,034	-	-	-	-	-
Charges for services	-	24,171	-	710	18,308	-	-	4,545
Fines and forfeits	-	-	-	-	-	11,978	-	-
Other receipts	-	10	3,810	-	-	-	11,823	-
Total receipts	93,890	24,181	74,844	710	18,308	11,978	11,823	4,545
Disbursements:								
Personal services	25,955	-	-	-	15,000	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	165,733	-	-	-	-	5,898	-	7,400
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	40,842	-	-	-	-	-
Other disbursements	-	11,664	-	117	-	-	12,367	-
Total disbursements	191,688	11,664	40,842	117	15,000	5,898	12,367	7,400
Excess (deficiency) of receipts over disbursements	(97,798)	12,517	34,002	593	3,308	6,080	(544)	(2,855)
Cash and investments - ending	\$ 84,810	\$ 48,646	\$ 116,226	\$ 7,247	\$ 11,550	\$ 19,220	\$ 80,817	\$ 3,983

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

	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	GAL/CASA	Auditors Ineligible Deductions	County Elected Officials Training	Park And Recreation	Statewide 911
Cash and investments - beginning	\$ 4,683	\$ 813,594	\$ 64,129	\$ 3,418	\$ 40,993	\$ 3,986	\$ 22,779	\$ 178,059
Receipts:								
Taxes	-	-	-	-	-	-	68,762	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	15,562	-	-	-	6,536	-
Charges for services	-	-	-	-	-	1,314	190,143	200,988
Fines and forfeits	-	-	-	400	-	-	-	-
Other receipts	106,900	526,858	-	-	-	56	44	-
Total receipts	106,900	526,858	15,562	400	-	1,370	265,485	200,988
Disbursements:								
Personal services	-	-	-	-	4,123	-	121,512	91,799
Supplies	-	-	-	-	4,536	-	5,718	1,072
Other services and charges	-	-	60	-	4,133	1,383	69,110	84,941
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	1,380	-	1,810	-	24,044	31,541
Other disbursements	111,553	875,700	-	-	-	-	8,795	-
Total disbursements	111,553	875,700	1,440	-	14,602	1,383	229,179	209,353
Excess (deficiency) of receipts over disbursements	(4,653)	(348,842)	14,122	400	(14,602)	(13)	36,306	(8,365)
Cash and investments - ending	\$ 30	\$ 464,752	\$ 78,251	\$ 3,818	\$ 26,391	\$ 3,973	\$ 59,085	\$ 169,694

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

	LOIT Special Distribution	Adult Probation Administrative	Juvenile Probation Administrative	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	Alternative Dispute Resolution	Donations	RDC - West Central TIF District
Cash and investments - beginning	\$ -	\$ 37,809	\$ 1,931	\$ 46,426	\$ 39,941	\$ 3,298	\$ 3,300	\$ 347,570
Receipts:								
Taxes	-	-	-	-	-	-	-	48,772
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	12,881	1,095	87,762	2,945	1,482	-	-
Other receipts	-	-	-	10	33	-	-	-
Total receipts	-	12,881	1,095	87,772	2,978	1,482	-	48,772
Disbursements:								
Personal services	-	15,000	-	53,096	-	1,400	-	-
Supplies	-	-	-	6	2,834	-	-	-
Other services and charges	-	-	-	15,179	5,678	-	-	103,037
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	494	-	-	-
Other disbursements	-	-	-	18,300	-	-	-	2,952
Total disbursements	-	15,000	-	86,581	9,006	1,400	-	105,989
Excess (deficiency) of receipts over disbursements	-	(2,119)	1,095	1,191	(6,028)	82	-	(57,217)
Cash and investments - ending	\$ -	\$ 35,690	\$ 3,026	\$ 47,617	\$ 33,913	\$ 3,380	\$ 3,300	\$ 290,353

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

	Payroll Clearing	Settlement	LOIT Prop Tax Oper Levies Replace	LOIT Public Safety	LOIT Stabilization	Wheel Tax	Sur Tax	CVET Agency
Cash and investments - beginning	\$ 949,228	\$ 3,471	\$ 1	\$ -	\$ 128,037	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	12,165,543	1,182,241	-	1	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	656,801	-	82,805	234,728	62,059
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	3,311,599	-	-	-	-	-	-	-
Total receipts	3,311,599	12,165,543	1,182,241	656,801	1	82,805	234,728	62,059
Disbursements:								
Personal services	3,340,136	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	12,169,014	1,182,242	656,801	67,036	82,805	234,728	62,059
Total disbursements	3,340,136	12,169,014	1,182,242	656,801	67,036	82,805	234,728	62,059
Excess (deficiency) of receipts over disbursements	(28,537)	(3,471)	(1)	-	(67,035)	-	-	-
Cash and investments - ending	\$ 920,691	\$ -	\$ -	\$ -	\$ 61,002	\$ -	\$ -	\$ -

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

	Financial Institution Tax	CEDIT Homestead Credit	Homestead Credit Rebate	LOIT PTRC	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle	Special Death Benefit
Cash and investments - beginning	\$ -	\$ 205,449	\$ 7,997	\$ 21,455	\$ -	\$ 613	\$ -	\$ 60
Receipts:								
Taxes	-	661,286	-	656,801	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	90,953	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	1,045	11,123	-	975
Other receipts	-	-	-	-	-	-	-	-
Total receipts	90,953	661,286	-	656,801	1,045	11,123	-	975
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	90,953	635,515	-	662,464	845	11,000	-	930
Total disbursements	90,953	635,515	-	662,464	845	11,000	-	930
Excess (deficiency) of receipts over disbursements	-	25,771	-	(5,663)	200	123	-	45
Cash and investments - ending	\$ -	\$ 231,220	\$ 7,997	\$ 15,792	\$ 200	\$ 736	\$ -	\$ 105

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

	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Sex & Violent Offender State	7113 Child Restraint Violations Fines	Inheritance Tax	Education Plate Fees Agency
Cash and investments - beginning	\$ 160	\$ 88	\$ -	\$ 173	\$ 10	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	3,145	206
Charges for services	2,205	-	-	1,278	40	-	-	-
Fines and forfeits	-	730	313	-	-	325	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	2,205	730	313	1,278	40	325	3,145	206
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	2,130	720	313	1,218	50	325	-	131
Total disbursements	2,130	720	313	1,218	50	325	-	131
Excess (deficiency) of receipts over disbursements	75	10	-	60	(10)	-	3,145	75
Cash and investments - ending	\$ 235	\$ 98	\$ -	\$ 233	\$ -	\$ -	\$ 3,145	\$ 75

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

	Riverboat Revenue Sharing	Innkeepers Tax Collections	Judgments Due Law Enforcement	CAGIT Distribution	CEDIT Distribution	LOIT 2016 Special Distribution	93.563 ARRA Prosecutor IV-D Incentive	93.563 Title IV-D Incentive
Cash and investments - beginning	\$ -	\$ 22,521	\$ 31,781	\$ -	\$ -	\$ -	\$ 11,798	\$ 25,162
Receipts:								
Taxes	-	141,283	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	31,681	-	-	2,627,202	661,286	-	-	-
Charges for services	-	-	-	-	-	-	-	4,120
Fines and forfeits	-	-	2,561	-	-	-	-	-
Other receipts	-	22,520	-	-	-	-	-	-
Total receipts	31,681	163,803	2,561	2,627,202	661,286	-	-	4,120
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	31,681	162,968	1,768	2,627,202	661,286	-	-	-
Total disbursements	31,681	162,968	1,768	2,627,202	661,286	-	-	-
Excess (deficiency) of receipts over disbursements	-	835	793	-	-	-	-	4,120
Cash and investments - ending	\$ -	\$ 23,356	\$ 32,574	\$ -	\$ -	\$ -	\$ 11,798	\$ 29,282

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

	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Park Disc Golf Course	97.040 CSEPP Program	Innkeepers	Clerk Child Support	Reserve Deputies	National Night Out
Cash and investments - beginning	\$ 23,974	\$ 105,224	\$ 23	\$ -	\$ 103,558	\$ 2,732	\$ 3,193	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	6,197	4,120	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	80,000	-	-	53	169,197	324,311	-	1,545
Total receipts	86,197	4,120	-	53	169,197	324,311	-	1,545
Disbursements:								
Personal services	5,069	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	595
Other services and charges	-	-	-	-	-	-	1,671	950
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	2,752	80,000	-	-	219,785	325,187	-	-
Total disbursements	7,821	80,000	-	-	219,785	325,187	1,671	1,545
Excess (deficiency) of receipts over disbursements	78,376	(75,880)	-	53	(50,588)	(876)	(1,671)	-
Cash and investments - ending	\$ 102,350	\$ 29,344	\$ 23	\$ 53	\$ 52,970	\$ 1,856	\$ 1,522	\$ -

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

	2011 Drug & Problem Solving Grant	Sheriff Meth OT Grant	Family Court Grant	County Law Enforcement Cont Ed	CASA Donation	Federal Forfeitures	Drug Court Assessments	16.738 Drug & Problem Solving Crt
Cash and investments - beginning	\$ 5,000	\$ 2,434	\$ 3,600	\$ 1,167	\$ 67	\$ 198	\$ 235	\$ 7,164
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	5,000	-	-	-	-	-	8,425
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	765	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	5,000	-	765	-	-	-	8,425
Disbursements:								
Personal services	-	1,154	-	-	-	-	-	11,808
Supplies	-	283	-	-	-	-	-	-
Other services and charges	-	500	1,500	1,000	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	1,937	1,500	1,000	-	-	-	11,808
Excess (deficiency) of receipts over disbursements	-	3,063	(1,500)	(235)	-	-	-	(3,383)
Cash and investments - ending	\$ 5,000	\$ 5,497	\$ 2,100	\$ 932	\$ 67	\$ 198	\$ 235	\$ 3,781

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

	Drug Court Incentive LCC Mini	Adult Probation Match	Marine Patrol Grant	Forfeitures & Seizures	Drug Court Tune Up	Jury Pay	Problem Solving Crt Prg Income	Operation Pull Over Enforcement
Cash and investments - beginning	\$ 515	\$ 1,211	\$ -	\$ 7,443	\$ 683	\$ 10,686	\$ 17,186	\$ 34
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	2,374	9,564	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	1,423	6,620	-
Other receipts	480	23,300	-	-	-	-	-	-
Total receipts	480	25,674	9,564	-	-	1,423	6,620	-
Disbursements:								
Personal services	-	21,509	8,714	-	-	-	3,442	-
Supplies	-	-	207	-	-	-	-	-
Other services and charges	609	-	135	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	2	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	609	21,509	9,058	-	-	-	3,442	-
Excess (deficiency) of receipts over disbursements	(129)	4,165	506	-	-	1,423	3,178	-
Cash and investments - ending	\$ 386	\$ 5,376	\$ 506	\$ 7,443	\$ 683	\$ 12,109	\$ 20,364	\$ 34

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

	Crime Victims Assistance	Local Planning Council Grant	Drug Court Workshop	Bulletproof Vest	Drug Court Loan Fund	Judge's Juvenile Incentive	LCC Mini Meth Surveillance	Tobacco Cessation Grant
Cash and investments - beginning	\$ 3,543	\$ 2,792	\$ 1,227	\$ 128	\$ 371	\$ 191	\$ 4	\$ 1,947
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	4,052	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	4,052	-	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	4,052	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	4,052	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ 3,543	\$ 2,792	\$ 1,227	\$ 128	\$ 371	\$ 191	\$ 4	\$ 1,947

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

	93.069 H1N1 160-66 Grant	97.042 EMA Salary Reimbursement	97.042 Competitive Performance Grant	39.011 Non Revert Title III	Public Health Emergency Prepar	PHC Grant 08/31/07 - 10/31/07	Digital Camera Mini Grant	County Donation Fund
Cash and investments - beginning	\$ 21	\$ -	\$ -	\$ 397	\$ 31	\$ 33	\$ 59	\$ 630
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	16,438	8,485	-	24,066	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	8,485	-	287	-	-	-
Total receipts	-	16,438	16,970	-	24,353	-	-	-
Disbursements:								
Personal services	-	-	-	-	12,849	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	11,452	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	8,485	-	-	-	-	-
Other disbursements	-	16,438	8,485	-	-	-	-	-
Total disbursements	-	16,438	16,970	-	24,301	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	52	-	-	-
Cash and investments - ending	\$ 21	\$ -	\$ -	\$ 397	\$ 83	\$ 33	\$ 59	\$ 630

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

	B Spencer Advocate Fund	Anti-Meth Mini Grant	Drug Court Vending Machine	Eat Better / Move More	Jury Fee Fund	93.617 2013 HHS Grant	S.C.R.A.M. User Fee	Pre Trial Diversion
Cash and investments - beginning	\$ 515	\$ 152	\$ 406	\$ 13	\$ -	\$ 13,812	\$ 2,543	\$ 79,313
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	1,423	-	14,764	27,117
Other receipts	-	-	1,886	-	-	-	-	503
Total receipts	-	-	1,886	-	1,423	-	14,764	27,620
Disbursements:								
Personal services	-	-	-	-	-	-	-	18,894
Supplies	-	-	2,112	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	8,100	1,837
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	11,893
Other disbursements	-	-	-	-	1,423	-	-	-
Total disbursements	-	-	2,112	-	1,423	-	8,100	32,624
Excess (deficiency) of receipts over disbursements	-	-	(226)	-	-	-	6,664	(5,004)
Cash and investments - ending	\$ 515	\$ 152	\$ 180	\$ 13	\$ -	\$ 13,812	\$ 9,207	\$ 74,309

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

	Bears Behind Bars	Sheriff Training Donation	Secure Continuous Remote Monitoring	RDC - East Central TIF District	RDC - Central Parke TIF District	RDC - Operations	RDC - Revolving Loan	Emergency Trauma Kit Grant
Cash and investments - beginning	\$ 561	\$ 80	\$ 945	\$ 135,890	\$ 603,765	\$ 68,584	\$ 49,324	\$ 1
Receipts:								
Taxes	-	-	-	10,513	262,523	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	95	23,059	-
Total receipts	-	-	-	10,513	262,523	95	23,059	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	157	-	-	-	-	21	-	-
Other services and charges	-	-	-	-	-	8,906	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	635	15,875	10,029	37,039	-
Total disbursements	157	-	-	635	15,875	18,956	37,039	-
Excess (deficiency) of receipts over disbursements	(157)	-	-	9,878	246,648	(18,861)	(13,980)	-
Cash and investments - ending	\$ 404	\$ 80	\$ 945	\$ 145,768	\$ 850,413	\$ 49,723	\$ 35,344	\$ 1

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

	IDVA Veterans Officer Training	AED Grant	Radio Ear Phone Mini Grant	Park & Rec Courtesy Dock Replacement	Bicentennial Local Grant	IN Professional Land Surveyors Foundation Grant	Interview Room Mini Grant	16.738 Technology & Info Upgrade Grant
Cash and investments - beginning	\$ 2	\$ 7	\$ 85	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	47,000
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	10,500	5,000	3,120	5,000	47,000
Total receipts	-	-	-	10,500	5,000	3,120	5,000	94,000
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	5,000	-	-	2,034
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	10,500	-	3,120	-	44,966
Other disbursements	-	-	-	-	-	-	-	47,000
Total disbursements	-	-	-	10,500	5,000	3,120	-	94,000
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	5,000	-
Cash and investments - ending	\$ 2	\$ 7	\$ 85	\$ -	\$ -	\$ -	\$ 5,000	\$ -

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

	97.067 Sheriffs Radio IDHS Grant	10.766 EMS Vehicle - Match	NARCAN Grant	Park & Rec Shelter Donation	Courthouse Tower Debt Service	Self Insurance	Courthouse Clock Tower Construction	EMS Support Vehicle Local Match
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	140,070	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	40,000	9,700	-	-	13,314	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	20,000	-	2,000	50,000	-	1,197,907	1,698,500	19,000
Total receipts	60,000	9,700	2,000	50,000	153,384	1,197,907	1,698,500	19,000
Disbursements:								
Personal services	-	-	-	-	-	657,694	-	-
Supplies	-	-	1,435	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	128,295	-	-	-
Capital outlay	39,999	9,700	-	42,001	-	-	1,260,665	19,000
Other disbursements	20,000	-	-	-	-	-	-	-
Total disbursements	59,999	9,700	1,435	42,001	128,295	657,694	1,260,665	19,000
Excess (deficiency) of receipts over disbursements	1	-	565	7,999	25,089	540,213	437,835	-
Cash and investments - ending	\$ 1	\$ -	\$ 565	\$ 7,999	\$ 25,089	\$ 540,213	\$ 437,835	\$ -

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

	IPAC Drug Prosecution Grant	Montezuma B&O Railroad Bridge Grant	Fatal Vision Event Kit - LCC Mini Grant	Vector Control Grant	97.067 Parke Repeater	20.601 Summer Impaired Driving	97.042 Siren Activation Sftwre	10.766 Sheriff's Vehicle Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	97.067 All Weather Parkas - EMS	97.042 Cascade System EMA Equip	97.042 Domain Controller Server	16.738 Sheriffs Radio & Camera	K-9 Equipment Donation	Zacke Cox Bridge	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,806,473
Receipts:							
Taxes	-	-	-	-	-	-	21,226,067
Licenses and permits	-	-	-	-	-	-	188,841
Intergovernmental receipts	-	-	-	-	-	-	8,879,682
Charges for services	-	-	-	-	-	-	1,280,441
Fines and forfeits	-	-	-	-	-	-	276,122
Other receipts	-	-	-	-	-	-	9,947,946
Total receipts	-	-	-	-	-	-	41,799,099
Disbursements:							
Personal services	-	-	-	-	-	-	10,749,242
Supplies	-	-	-	-	-	-	1,893,605
Other services and charges	-	-	-	-	-	-	2,451,727
Debt service - principal and interest	-	-	-	-	-	-	192,442
Capital outlay	-	-	-	-	-	-	2,047,454
Other disbursements	-	-	-	-	-	-	23,693,241
Total disbursements	-	-	-	-	-	-	41,027,711
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	771,388
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,577,861

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

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	General	Accident Report	CAGIT Certified Shares	CEDIT County Share
Cash and investments - beginning	\$ 479,503	\$ 2,554	\$ 6,943	\$ 341,143	\$ 766,119	\$ 3,287	\$ 324,742	\$ 620,296
Receipts:								
Taxes	508,854	-	-	-	3,252,764	-	1,474,377	566,179
Licenses and permits	-	-	-	-	7,925	-	-	-
Intergovernmental receipts	-	-	-	-	576,119	-	-	-
Charges for services	-	187,724	136,872	-	849,420	2,355	-	-
Fines and forfeits	-	-	-	-	52,826	-	-	-
Other receipts	500	-	-	868,577	286,683	-	8,072	-
Total receipts	509,354	187,724	136,872	868,577	5,025,737	2,355	1,482,449	566,179
Disbursements:								
Personal services	-	-	-	-	3,763,628	-	1,049,944	-
Supplies	-	-	-	-	186,674	-	3,661	250,000
Other services and charges	-	-	-	-	485,383	-	564,787	50,000
Debt service - principal and interest	-	-	-	-	-	-	-	64,419
Capital outlay	-	-	-	-	6,635	-	59,190	100,000
Other disbursements	479,503	186,228	137,281	930,615	(102)	-	(244,965)	-
Total disbursements	479,503	186,228	137,281	930,615	4,442,218	-	1,432,617	464,419
Excess (deficiency) of receipts over disbursements	29,851	1,496	(409)	(62,038)	583,519	2,355	49,832	101,760
Cash and investments - ending	\$ 509,354	\$ 4,050	\$ 6,534	\$ 279,105	\$ 1,349,638	\$ 5,642	\$ 374,574	\$ 722,056

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

	Child Advocacy	City and Town Court Costs	Clerk's Records Perpetuation	Congressional School Interest	Congressional School Principal	Sales Disclosure - County Share	Covered Bridge	Cumulative Bridge
Cash and investments - beginning	\$ 639	\$ -	\$ 7,038	\$ 7,876	\$ 33,865	\$ 9,802	\$ 301,862	\$ 760,659
Receipts:								
Taxes	-	-	-	-	-	-	-	273,719
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	23,880
Charges for services	-	-	-	-	-	2,290	52,525	125,044
Fines and forfeits	-	3,314	6,047	-	-	-	-	-
Other receipts	-	-	682	26	-	-	-	4,380
Total receipts	-	3,314	6,729	26	-	2,290	52,525	427,023
Disbursements:								
Personal services	-	-	3,978	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	232,281
Other services and charges	-	-	-	-	-	650	132,279	11,864
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	250	-	-	766	-	121,127
Other disbursements	-	3,314	-	1,355	-	15	375	-
Total disbursements	-	3,314	4,228	1,355	-	1,431	132,654	365,272
Excess (deficiency) of receipts over disbursements	-	-	2,501	(1,329)	-	859	(80,129)	61,751
Cash and investments - ending	\$ 639	\$ -	\$ 9,539	\$ 6,547	\$ 33,865	\$ 10,661	\$ 221,733	\$ 822,410

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

	Cumulative Capital Development	Drug Free Community	Emergency Planning/Right To Know	Firearms Training	Health	Identification Security Protection	Levy Excess	Local Health Maintenance
Cash and investments - beginning	\$ 69,827	\$ 57,530	\$ 23,377	\$ 17,554	\$ 4,713	\$ 1,412	\$ 76,582	\$ 49,763
Receipts:								
Taxes	166,395	-	-	-	21,631	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	14,517	-	17,324	-	1,882	-	-	33,139
Charges for services	-	-	-	17,340	47,948	1,325	-	-
Fines and forfeits	-	26,032	-	-	-	-	-	-
Other receipts	187	-	-	-	85	-	-	-
Total receipts	181,099	26,032	17,324	17,340	71,546	1,325	-	33,139
Disbursements:								
Personal services	68	-	-	-	49,859	-	-	14,172
Supplies	23,155	93	-	5,100	943	-	-	2,793
Other services and charges	182,817	17,960	11,512	-	2,240	1,200	-	9,973
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	25,000	-	3,419	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	307	-
Total disbursements	231,040	18,053	14,931	5,100	53,042	1,200	307	26,938
Excess (deficiency) of receipts over disbursements	(49,941)	7,979	2,393	12,240	18,504	125	(307)	6,201
Cash and investments - ending	\$ 19,886	\$ 65,509	\$ 25,770	\$ 29,794	\$ 23,217	\$ 1,537	\$ 76,275	\$ 55,964

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

	Local Road and Street	LOIT Public Safety - County Share	Misdemeanant	Motor Vehicle Highway	Park Nonreverting Capital	Park Nonreverting Operating	Plat Book	Rainy Day
Cash and investments - beginning	\$ 13,253	\$ 83,393	\$ 15,380	\$ 1,557,082	\$ 7,396	\$ 9,635	\$ 122,091	\$ 406,317
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	17,120	-	-	-	-
Intergovernmental receipts	142,865	559,031	-	2,657,749	-	-	-	-
Charges for services	-	-	10,794	-	-	42,611	7,835	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	4,577	-	203,769	300	115	36,805	198,875
Total receipts	142,865	563,608	10,794	2,878,638	300	42,726	44,640	198,875
Disbursements:								
Personal services	-	292,821	-	1,504,549	-	-	-	-
Supplies	26,174	34,383	-	1,055,441	-	29,895	-	-
Other services and charges	-	255,420	629	92,789	-	7,375	-	53,041
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	886	25,454	200,516	-	-	-	-
Other disbursements	-	-	-	-	-	1,202	57,984	150,000
Total disbursements	26,174	583,510	26,083	2,853,295	-	38,472	57,984	203,041
Excess (deficiency) of receipts over disbursements	116,691	(19,902)	(15,289)	25,343	300	4,254	(13,344)	(4,166)
Cash and investments - ending	\$ 129,944	\$ 63,491	\$ 91	\$ 1,582,425	\$ 7,696	\$ 13,889	\$ 108,747	\$ 402,151

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

	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 84,810	\$ 48,646	\$ 116,226	\$ 7,247	\$ 11,550	\$ 19,220	\$ 80,817	\$ 3,983
Receipts:								
Taxes	84,861	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	7,401	-	71,031	-	-	-	-	-
Charges for services	-	26,828	-	-	11,236	-	12,983	4,270
Fines and forfeits	-	-	-	1,035	-	7,052	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>92,262</u>	<u>26,828</u>	<u>71,031</u>	<u>1,035</u>	<u>11,236</u>	<u>7,052</u>	<u>12,983</u>	<u>4,270</u>
Disbursements:								
Personal services	1,472	-	-	-	15,000	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	152,430	-	-	-	-	14,102	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	9,888	-	244	-	-	9,356	-
Total disbursements	<u>153,902</u>	<u>9,888</u>	<u>-</u>	<u>244</u>	<u>15,000</u>	<u>14,102</u>	<u>9,356</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(61,640)</u>	<u>16,940</u>	<u>71,031</u>	<u>791</u>	<u>(3,764)</u>	<u>(7,050)</u>	<u>3,627</u>	<u>4,270</u>
Cash and investments - ending	<u>\$ 23,170</u>	<u>\$ 65,586</u>	<u>\$ 187,257</u>	<u>\$ 8,038</u>	<u>\$ 7,786</u>	<u>\$ 12,170</u>	<u>\$ 84,444</u>	<u>\$ 8,253</u>

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

	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	GAL/CASA	Auditors Ineligible Deductions	County Elected Officials Training	Park And Recreation	Statewide 911
Cash and investments - beginning	\$ 30	\$ 464,752	\$ 78,251	\$ 3,818	\$ 26,391	\$ 3,973	\$ 59,085	\$ 169,694
Receipts:								
Taxes	-	-	-	-	-	-	14,144	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	15,562	5,164	-	-	1,384	-
Charges for services	-	-	-	-	-	1,325	197,867	2,175
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	48,577	197,054	-	20,100	2,466	14	2,000	237,168
Total receipts	48,577	197,054	15,562	25,264	2,466	1,339	215,395	239,343
Disbursements:								
Personal services	-	-	-	-	2,347	-	129,533	93,328
Supplies	-	-	2,137	-	4,500	-	2,574	729
Other services and charges	-	-	5,487	20,100	2,932	715	78,480	96,398
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	247	-	-	8,753
Other disbursements	48,217	420,450	-	-	-	-	8,621	-
Total disbursements	48,217	420,450	7,624	20,100	10,026	715	219,208	199,208
Excess (deficiency) of receipts over disbursements	360	(223,396)	7,938	5,164	(7,560)	624	(3,813)	40,135
Cash and investments - ending	\$ 390	\$ 241,356	\$ 86,189	\$ 8,982	\$ 18,831	\$ 4,597	\$ 55,272	\$ 209,829

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

	LOIT Special Distribution	Adult Probation Administrative	Juvenile Probation Administrative	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	Alternative Dispute Resolution	Donations	RDC - West Central TIF District
Cash and investments - beginning	\$ -	\$ 35,690	\$ 3,026	\$ 47,617	\$ 33,913	\$ 3,380	\$ 3,300	\$ 290,353
Receipts:								
Taxes	595,006	-	-	-	-	-	-	61,743
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	16,669	1,040	94,517	3,208	1,555	-	-
Other receipts	-	-	-	24	131	-	-	-
Total receipts	595,006	16,669	1,040	94,541	3,339	1,555	-	61,743
Disbursements:								
Personal services	-	15,000	-	52,236	-	-	-	-
Supplies	200,929	-	-	1,392	1,475	-	-	-
Other services and charges	-	-	-	12,459	4,560	1,600	-	56
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	15	-	-	-
Total disbursements	200,929	15,000	-	66,087	6,050	1,600	-	56
Excess (deficiency) of receipts over disbursements	394,077	1,669	1,040	28,454	(2,711)	(45)	-	61,687
Cash and investments - ending	\$ 394,077	\$ 37,359	\$ 4,066	\$ 76,071	\$ 31,202	\$ 3,335	\$ 3,300	\$ 352,040

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

	Payroll Clearing	Settlement	LOIT Prop Tax Oper Levies Replace	LOIT Public Safety	LOIT Stabilization	Wheel Tax	Sur Tax	CVET Agency
Cash and investments - beginning	\$ 920,691	\$ -	\$ -	\$ -	\$ 61,002	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	13,242,055	1,182,881	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	657,156	-	81,194	218,787	55,283
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	1,922,623	-	-	-	-	-	-	-
Total receipts	1,922,623	13,242,055	1,182,881	657,156	-	81,194	218,787	55,283
Disbursements:								
Personal services	1,737,648	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	13,242,055	1,182,881	657,156	61,002	81,194	218,787	55,283
Total disbursements	1,737,648	13,242,055	1,182,881	657,156	61,002	81,194	218,787	55,283
Excess (deficiency) of receipts over disbursements	184,975	-	-	-	(61,002)	-	-	-
Cash and investments - ending	\$ 1,105,666	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Financial Institution Tax	CEDIT Homestead Credit	Homestead Credit Rebate	LOIT PTRC	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle	Special Death Benefit
Cash and investments - beginning	\$ -	\$ 231,220	\$ 7,997	\$ 15,792	\$ 200	\$ 736	\$ -	\$ 105
Receipts:								
Taxes	-	661,180	-	657,156	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	98,050	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	501	9,408	136	1,285
Other receipts	-	-	-	-	-	-	-	-
Total receipts	98,050	661,180	-	657,156	501	9,408	136	1,285
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	98,050	672,843	-	659,182	451	9,726	136	1,305
Total disbursements	98,050	672,843	-	659,182	451	9,726	136	1,305
Excess (deficiency) of receipts over disbursements	-	(11,663)	-	(2,026)	50	(318)	-	(20)
Cash and investments - ending	\$ -	\$ 219,557	\$ 7,997	\$ 13,766	\$ 250	\$ 418	\$ -	\$ 85

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

	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Sex & Violent Offender State	7113 Child Restraint Violations Fines	Inheritance Tax	Education Plate Fees Agency
Cash and investments - beginning	\$ 235	\$ 98	\$ -	\$ 233	\$ -	\$ -	\$ 3,145	\$ 75
Receipts:								
Taxes	-	-	-	-	-	-	-	263
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	1,092	-	1,323	-	-	-	-
Fines and forfeits	-	-	188	-	115	100	-	-
Other receipts	2,325	-	-	-	-	-	-	-
Total receipts	2,325	1,092	188	1,323	115	100	-	263
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	2,425	1,090	188	1,343	115	100	3,145	281
Total disbursements	2,425	1,090	188	1,343	115	100	3,145	281
Excess (deficiency) of receipts over disbursements	(100)	2	-	(20)	-	-	(3,145)	(18)
Cash and investments - ending	\$ 135	\$ 100	\$ -	\$ 213	\$ -	\$ -	\$ -	\$ 57

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

	Riverboat Revenue Sharing	Innkeepers Tax Collections	Judgments Due Law Enforcement	CAGIT Distribution	CEDIT Distribution	LOIT 2016 Special Distribution	93.563 ARRA Prosecutor IV-D Incentive	93.563 Title IV-D Incentive
Cash and investments - beginning	\$ -	\$ 23,356	\$ 32,574	\$ -	\$ -	\$ -	\$ 11,798	\$ 29,282
Receipts:								
Taxes	-	145,675	-	-	661,180	1,074,887	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	31,680	-	-	2,628,625	-	-	-	-
Charges for services	-	-	-	-	-	-	-	4,227
Fines and forfeits	-	-	2,316	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	31,680	145,675	2,316	2,628,625	661,180	1,074,887	-	4,227
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	31,680	145,732	1,842	2,628,625	661,180	1,074,887	-	-
Total disbursements	31,680	145,732	1,842	2,628,625	661,180	1,074,887	-	-
Excess (deficiency) of receipts over disbursements	-	(57)	474	-	-	-	-	4,227
Cash and investments - ending	\$ -	\$ 23,299	\$ 33,048	\$ -	\$ -	\$ -	\$ 11,798	\$ 33,509

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

	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Park Disc Golf Course	97.040 CSEPP Program	Innkeepers	Clerk Child Support	Reserve Deputies	National Night Out
Cash and investments - beginning	\$ 102,350	\$ 29,344	\$ 23	\$ 53	\$ 52,970	\$ 1,856	\$ 1,522	\$ -
Receipts:								
Taxes	-	-	-	-	143,179	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	6,359	4,227	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	8,000	302,206	-	3,920
Total receipts	6,359	4,227	-	-	151,179	302,206	-	3,920
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	813
Other services and charges	-	-	-	-	-	-	-	3,107
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	5,742	958	-	-	144,985	300,660	-	-
Total disbursements	5,742	958	-	-	144,985	300,660	-	3,920
Excess (deficiency) of receipts over disbursements	617	3,269	-	-	6,194	1,546	-	-
Cash and investments - ending	\$ 102,967	\$ 32,613	\$ 23	\$ 53	\$ 59,164	\$ 3,402	\$ 1,522	\$ -

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

	2011 Drug & Problem Solving Grant	Sheriff Meth OT Grant	Family Court Grant	County Law Enforcement Cont Ed	CASA Donation	Federal Forfeitures	Drug Court Assessments	16.738 Drug & Problem Solving Crt
Cash and investments - beginning	\$ 5,000	\$ 5,497	\$ 2,100	\$ 932	\$ 67	\$ 198	\$ 235	\$ 3,781
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	7,043
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	899	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	899	-	-	-	7,043
Disbursements:								
Personal services	-	1,366	-	-	-	-	-	3,054
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	1,050	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	1,366	1,050	-	-	-	-	3,054
Excess (deficiency) of receipts over disbursements	-	(1,366)	(1,050)	899	-	-	-	3,989
Cash and investments - ending	\$ 5,000	\$ 4,131	\$ 1,050	\$ 1,831	\$ 67	\$ 198	\$ 235	\$ 7,770

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

	Drug Court Incentive LCC Mini	Adult Probation Match	Marine Patrol Grant	Forfeitures & Seizures	Drug Court Tune Up	Jury Pay	Problem Solving Crt Prg Income	Operation Pull Over Enforcement
Cash and investments - beginning	\$ 386	\$ 5,376	\$ 506	\$ 7,443	\$ 683	\$ 12,109	\$ 20,364	\$ 34
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	10,370	-	-	-	10,000	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	513	-	-	3,328	-
Other receipts	-	5,000	-	-	-	1,229	-	-
Total receipts	-	5,000	10,370	513	-	1,229	13,328	-
Disbursements:								
Personal services	-	9,038	9,246	-	-	-	25,394	-
Supplies	-	-	1,067	-	-	-	-	-
Other services and charges	-	-	563	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	7,000	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	9,038	10,876	7,000	-	-	25,394	-
Excess (deficiency) of receipts over disbursements	-	(4,038)	(506)	(6,487)	-	1,229	(12,066)	-
Cash and investments - ending	\$ 386	\$ 1,338	\$ -	\$ 956	\$ 683	\$ 13,338	\$ 8,298	\$ 34

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

	Crime Victims Assistance	Local Planning Council Grant	Drug Court Workshop	Bulletproof Vest	Drug Court Loan Fund	Judge's Juvenile Incentive	LCC Mini Meth Surveillance	Tobacco Cessation Grant
Cash and investments - beginning	\$ 3,543	\$ 2,792	\$ 1,227	\$ 128	\$ 371	\$ 191	\$ 4	\$ 1,947
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	-	-	-	-	-	175	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	175	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(175)	-	-
Cash and investments - ending	\$ 3,543	\$ 2,792	\$ 1,227	\$ 128	\$ 371	\$ 16	\$ 4	\$ 1,947

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

	93.069 H1N1 160-66 Grant	97.042 EMA Salary Reimbursement	97.042 Competitive Performance Grant	39.011 Non Revert Title III	Public Health Emergency Prepar	PHC Grant 08/31/07 - 10/31/07	Digital Camera Mini Grant	County Donation Fund
Cash and investments - beginning	\$ 21	\$ -	\$ -	\$ 397	\$ 83	\$ 33	\$ 59	\$ 630
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	22,455	-	-	-
Charges for services	-	16,688	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	16,688	-	-	22,455	-	-	-
Disbursements:								
Personal services	-	-	-	-	11,162	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	11,227	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	22,389	-	-	-
Excess (deficiency) of receipts over disbursements	-	16,688	-	-	66	-	-	-
Cash and investments - ending	\$ 21	\$ 16,688	\$ -	\$ 397	\$ 149	\$ 33	\$ 59	\$ 630

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

	B Spencer Advocate Fund	Anti-Meth Mini Grant	Drug Court Vending Machine	Eat Better / Move More	Jury Fee Fund	93.617 2013 HHS Grant	S.C.R.A.M. User Fee	Pre Trial Diversion
Cash and investments - beginning	\$ 515	\$ 152	\$ 180	\$ 13	\$ -	\$ 13,812	\$ 9,207	\$ 74,309
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	10,157	8,581
Fines and forfeits	-	-	-	-	1,229	-	-	25,827
Other receipts	-	-	1,231	-	-	-	-	-
Total receipts	-	-	1,231	-	1,229	-	10,157	34,408
Disbursements:								
Personal services	-	-	-	-	-	-	-	15,450
Supplies	-	-	1,248	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	6,679	1,861
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	15,072
Other disbursements	-	-	-	-	1,229	-	-	-
Total disbursements	-	-	1,248	-	1,229	-	6,679	32,383
Excess (deficiency) of receipts over disbursements	-	-	(17)	-	-	-	3,478	2,025
Cash and investments - ending	\$ 515	\$ 152	\$ 163	\$ 13	\$ -	\$ 13,812	\$ 12,685	\$ 76,334

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

	Bears Behind Bars	Sheriff Training Donation	Secure Continuous Remote Monitoring	RDC - East Central TIF District	RDC - Central Parke TIF District	RDC - Operations	RDC - Revolving Loan	Emergency Trauma Kit Grant
Cash and investments - beginning	\$ 404	\$ 80	\$ 945	\$ 145,768	\$ 850,413	\$ 49,723	\$ 35,344	\$ 1
Receipts:								
Taxes	-	-	-	10,820	261,138	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	500	27,558	-
Total receipts	-	-	-	10,820	261,138	500	27,558	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	151	-	-
Other services and charges	-	-	-	146,026	2,552	1,214	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	27,984	-	-
Total disbursements	-	-	-	146,026	2,552	29,349	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	(135,206)	258,586	(28,849)	27,558	-
Cash and investments - ending	\$ 404	\$ 80	\$ 945	\$ 10,562	\$ 1,108,999	\$ 20,874	\$ 62,902	\$ 1

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

	IDVA Veterans Officer Training	AED Grant	Radio Ear Phone Mini Grant	Park & Rec Courtesy Dock Replacement	Bicentennial Local Grant	IN Professional Land Surveyors Foundation Grant	Interview Room Mini Grant	16.738 Technology & Info Upgrade Grant
Cash and investments - beginning	\$ 2	\$ 7	\$ 85	\$ -	\$ -	\$ -	\$ 5,000	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	7,260	-	-	-
Total receipts	-	-	-	-	7,260	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	7,260	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	5,000	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	7,260	-	5,000	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	(5,000)	-
Cash and investments - ending	<u>\$ 2</u>	<u>\$ 7</u>	<u>\$ 85</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	97.067 Sheriffs Radio IDHS Grant	10.766 EMS Vehicle - Match	NARCAN Grant	Park & Rec Shelter Donation	Courthouse Tower Debt Service	Self Insurance	Courthouse Clock Tower Construction	EMS Support Vehicle Local Match
Cash and investments - beginning	\$ 1	\$ -	\$ 565	\$ 7,999	\$ 25,089	\$ 540,213	\$ 437,835	\$ -
Receipts:								
Taxes	-	-	-	-	119,840	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	10,501	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	1,916,948	-	-
Total receipts	-	-	-	-	130,341	1,916,948	-	-
Disbursements:								
Personal services	-	-	-	-	-	2,043,468	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	166,916	-
Debt service - principal and interest	-	-	-	-	128,838	-	-	-
Capital outlay	-	-	-	7,639	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	7,639	128,838	2,043,468	166,916	-
Excess (deficiency) of receipts over disbursements	-	-	-	(7,639)	1,503	(126,520)	(166,916)	-
Cash and investments - ending	\$ 1	\$ -	\$ 565	\$ 360	\$ 26,592	\$ 413,693	\$ 270,919	\$ -

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

	IPAC Drug Prosecution Grant	Montezuma B&O Railroad Bridge Grant	Fatal Vision Event Kit - LCC Mini Grant	Vector Control Grant	97.067 Parke Repeater	20.601 Summer Impaired Driving	97.042 Siren Activation Sftwre	10.766 Sheriff's Vehicle Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	60	1,765	39,860	29,500
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	1,835	150,000	1,800	962	-	-	-	50,000
Total receipts	1,835	150,000	1,800	962	60	1,765	39,860	79,500
Disbursements:								
Personal services	-	-	-	-	-	1,640	-	-
Supplies	99	-	-	106	-	-	-	-
Other services and charges	-	20,000	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	1,735	-	1,800	-	-	-	19,930	79,500
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	1,834	20,000	1,800	106	-	1,640	19,930	79,500
Excess (deficiency) of receipts over disbursements	1	130,000	-	856	60	125	19,930	-
Cash and investments - ending	\$ 1	\$ 130,000	\$ -	\$ 856	\$ 60	\$ 125	\$ 19,930	\$ -

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

	97.067 All Weather Parkas - EMS	97.042 Cascade System EMA Equip	97.042 Domain Controller Server	16.738 Sheriffs Radio & Camera	K-9 Equipment Donation	Zacke Cox Bridge	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,577,861
Receipts:							
Taxes	-	-	-	-	-	-	25,179,927
Licenses and permits	-	-	-	-	-	-	25,045
Intergovernmental receipts	11,222	5,111	7,900	12,572	-	-	8,066,182
Charges for services	-	-	-	-	-	-	1,793,421
Fines and forfeits	-	-	-	-	-	-	259,140
Other receipts	11,222	5,111	7,900	13,821	2,016	5,912	6,570,546
Total receipts	22,444	10,222	15,800	26,393	2,016	5,912	41,894,261
Disbursements:							
Personal services	-	-	-	-	-	-	10,845,401
Supplies	-	-	-	-	-	-	2,067,813
Other services and charges	-	-	-	-	-	-	2,637,868
Debt service - principal and interest	-	-	-	-	-	-	193,257
Capital outlay	11,222	5,111	7,900	12,572	880	-	727,604
Other disbursements	11,222	5,111	7,900	12,572	-	-	24,210,950
Total disbursements	22,444	10,222	15,800	25,144	880	-	40,682,893
Excess (deficiency) of receipts over disbursements	-	-	-	1,249	1,136	5,912	1,211,368
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 1,249	\$ 1,136	\$ 5,912	\$ 12,789,229

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	General	Accident Report	CAGIT Certified Shares	CEDIT County Share
Cash and investments - beginning	\$ 509,354	\$ 4,050	\$ 6,534	\$ 279,105	\$ 1,349,638	\$ 5,642	\$ 374,574	\$ 722,056
Receipts:								
Taxes	558,431	-	-	-	3,632,344	-	-	574,430
Licenses and permits	-	-	-	-	15,071	-	-	-
Intergovernmental receipts	-	-	-	-	1,798,637	-	-	-
Charges for services	-	-	-	-	1,023,923	1,967	1,438	-
Fines and forfeits	-	-	-	-	51,291	-	-	-
Other receipts	-	202,103	128,783	945,991	506,365	-	-	-
Total receipts	558,431	202,103	128,783	945,991	7,027,631	1,967	1,438	574,430
Disbursements:								
Personal services	-	-	-	-	4,636,169	-	34,797	-
Supplies	-	-	-	-	80,038	-	-	249,848
Other services and charges	-	-	-	-	1,193,131	-	67,253	64,021
Debt service - principal and interest	-	-	-	-	-	-	-	140,034
Capital outlay	-	-	-	-	2,350	-	2,471	119,550
Other disbursements	509,354	198,536	114,027	927,932	37,372	-	267,891	-
Total disbursements	509,354	198,536	114,027	927,932	5,949,060	-	372,412	573,453
Excess (deficiency) of receipts over disbursements	49,077	3,567	14,756	18,059	1,078,571	1,967	(370,974)	977
Cash and investments - ending	\$ 558,431	\$ 7,617	\$ 21,290	\$ 297,164	\$ 2,428,209	\$ 7,609	\$ 3,600	\$ 723,033

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Child Advocacy	City and Town Court Costs	Clerk's Records Perpetuation	Congressional School Interest	Congressional School Principal	Sales Disclosure - County Share	Covered Bridge	Cumulative Bridge
Cash and investments - beginning	\$ 639	\$ -	\$ 9,539	\$ 6,547	\$ 33,865	\$ 10,661	\$ 221,733	\$ 822,410
Receipts:								
Taxes	-	-	-	-	-	-	-	278,423
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	26,096
Charges for services	-	-	-	-	-	2,410	51,800	-
Fines and forfeits	-	3,735	6,625	-	-	-	-	-
Other receipts	-	-	-	43	23	-	6,060	32,566
Total receipts	-	3,735	6,625	43	23	2,410	57,860	337,085
Disbursements:								
Personal services	-	-	3,188	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	92,091
Other services and charges	-	-	-	-	-	427	101,176	1,710
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	1,814	-	165,921
Other disbursements	-	3,735	-	1,355	-	35	1,340	1,384
Total disbursements	-	3,735	3,188	1,355	-	2,276	102,516	261,106
Excess (deficiency) of receipts over disbursements	-	-	3,437	(1,312)	23	134	(44,656)	75,979
Cash and investments - ending	\$ 639	\$ -	\$ 12,976	\$ 5,235	\$ 33,888	\$ 10,795	\$ 177,077	\$ 898,389

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Cumulative Capital Development	Drug Free Community	Emergency Planning/Right To Know	Firearms Training	Health	Identification Security Protection	Levy Excess	Local Health Maintenance
Cash and investments - beginning	\$ 19,886	\$ 65,509	\$ 25,770	\$ 29,794	\$ 23,217	\$ 1,537	\$ 76,275	\$ 55,964
Receipts:								
Taxes	169,250	-	-	-	20,311	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	15,864	-	3,648	-	1,904	-	-	40,920
Charges for services	-	-	-	10,240	47,861	1,973	-	-
Fines and forfeits	-	28,945	-	-	-	-	-	-
Other receipts	1,048	50	-	-	6	-	-	-
Total receipts	<u>186,162</u>	<u>28,995</u>	<u>3,648</u>	<u>10,240</u>	<u>70,082</u>	<u>1,973</u>	<u>-</u>	<u>40,920</u>
Disbursements:								
Personal services	-	-	-	-	56,031	-	-	13,365
Supplies	17,571	-	-	7,295	374	-	-	1,870
Other services and charges	78,424	40,125	1,397	-	1,558	-	-	11,870
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	11,250	-	-	-	-	-
Other disbursements	12,500	-	-	-	16	-	-	-
Total disbursements	<u>108,495</u>	<u>40,125</u>	<u>12,647</u>	<u>7,295</u>	<u>57,979</u>	<u>-</u>	<u>-</u>	<u>27,105</u>
Excess (deficiency) of receipts over disbursements	<u>77,667</u>	<u>(11,130)</u>	<u>(8,999)</u>	<u>2,945</u>	<u>12,103</u>	<u>1,973</u>	<u>-</u>	<u>13,815</u>
Cash and investments - ending	<u>\$ 97,553</u>	<u>\$ 54,379</u>	<u>\$ 16,771</u>	<u>\$ 32,739</u>	<u>\$ 35,320</u>	<u>\$ 3,510</u>	<u>\$ 76,275</u>	<u>\$ 69,779</u>

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Local Road and Street	LOIT Public Safety - County Share	Misdemeanant	Motor Vehicle Highway	Park Nonreverting Capital	Park Nonreverting Operating	Plat Book	Rainy Day
Cash and investments - beginning	\$ 129,944	\$ 63,491	\$ 91	\$ 1,582,425	\$ 7,696	\$ 13,889	\$ 108,747	\$ 402,151
Receipts:								
Taxes	-	-	10,794	-	-	-	-	-
Licenses and permits	-	-	-	17,775	-	-	-	-
Intergovernmental receipts	181,853	566,131	-	2,927,780	-	-	-	-
Charges for services	-	-	-	-	-	44,268	7,900	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	41,175	39,975	-	58,269	-	300	21,179	44,942
Total receipts	223,028	606,106	10,794	3,003,824	-	44,568	29,079	44,942
Disbursements:								
Personal services	-	297,142	-	1,587,604	-	-	-	-
Supplies	117,197	34,784	-	1,049,903	-	29,281	-	-
Other services and charges	-	269,654	-	158,999	-	11,172	8,000	48,127
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	2,141	-	180,079	7,410	500	-	-
Other disbursements	-	-	-	-	-	2,120	11,350	-
Total disbursements	117,197	603,721	-	2,976,585	7,410	43,073	19,350	48,127
Excess (deficiency) of receipts over disbursements	105,831	2,385	10,794	27,239	(7,410)	1,495	9,729	(3,185)
Cash and investments - ending	\$ 235,775	\$ 65,876	\$ 10,885	\$ 1,609,664	\$ 286	\$ 15,384	\$ 118,476	\$ 398,966

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	<u>Reassessment</u>	<u>Recorder's Records Perpetuation</u>	<u>Riverboat</u>	<u>Sex and Violent Offender Administration</u>	<u>Sheriff's Pension Trust</u>	<u>Supplemental Public Defender Services</u>	<u>Surplus Tax</u>	<u>Surveyor's Corner Perpetuation</u>
Cash and investments - beginning	\$ 23,170	\$ 65,586	\$ 187,257	\$ 8,038	\$ 7,786	\$ 12,170	\$ 84,444	\$ 8,253
Receipts:								
Taxes	168,404	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	15,785	-	71,034	-	-	-	-	-
Charges for services	-	34,183	-	1,089	15,392	-	-	8,595
Fines and forfeits	-	-	-	-	-	7,125	-	-
Other receipts	-	-	-	295	-	-	16,300	-
Total receipts	<u>184,189</u>	<u>34,183</u>	<u>71,034</u>	<u>1,384</u>	<u>15,392</u>	<u>7,125</u>	<u>16,300</u>	<u>8,595</u>
Disbursements:								
Personal services	-	3,655	-	-	10,000	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	147,540	-	-	-	-	11,459	-	6,229
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	19,101	-	295	-	-	5,378	-
Total disbursements	<u>147,540</u>	<u>22,756</u>	<u>-</u>	<u>295</u>	<u>10,000</u>	<u>11,459</u>	<u>5,378</u>	<u>6,229</u>
Excess (deficiency) of receipts over disbursements	<u>36,649</u>	<u>11,427</u>	<u>71,034</u>	<u>1,089</u>	<u>5,392</u>	<u>(4,334)</u>	<u>10,922</u>	<u>2,366</u>
Cash and investments - ending	<u>\$ 59,819</u>	<u>\$ 77,013</u>	<u>\$ 258,291</u>	<u>\$ 9,127</u>	<u>\$ 13,178</u>	<u>\$ 7,836</u>	<u>\$ 95,366</u>	<u>\$ 10,619</u>

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	GAL/CASA	Auditors Ineligible Deductions	County Elected Officials Training	Park And Recreation	Statewide 911
Cash and investments - beginning	\$ 390	\$ 241,356	\$ 86,189	\$ 8,982	\$ 18,831	\$ 4,597	\$ 55,272	\$ 209,829
Receipts:								
Taxes	-	-	-	-	-	-	52,471	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	7,781	8,865	-	-	4,918	-
Charges for services	-	-	-	-	-	1,973	209,292	252,203
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	45,025	98,766	-	20,366	-	12	32	60
Total receipts	45,025	98,766	7,781	29,231	-	1,985	266,713	252,263
Disbursements:								
Personal services	-	-	-	-	2,034	-	133,214	97,533
Supplies	-	-	1,354	-	4,500	-	4,272	930
Other services and charges	-	-	7,482	20,275	2,626	1,943	73,371	93,058
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	1,000	-	3,267	-	-	92,099
Other disbursements	44,294	175,271	-	-	-	-	9,573	-
Total disbursements	44,294	175,271	9,836	20,275	12,427	1,943	220,430	283,620
Excess (deficiency) of receipts over disbursements	731	(76,505)	(2,055)	8,956	(12,427)	42	46,283	(31,357)
Cash and investments - ending	\$ 1,121	\$ 164,851	\$ 84,134	\$ 17,938	\$ 6,404	\$ 4,639	\$ 101,555	\$ 178,472

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	LOIT Special Distribution	Adult Probation Administrative	Juvenile Probation Administrative	Supplemental Adult Probation Services	Adult Probation Match	Supplemental Juvenile Probation Services	Alternative Dispute Resolution	Donations
Cash and investments - beginning	\$ 394,077	\$ 37,359	\$ 4,066	\$ 76,071	\$ 1,338	\$ 31,202	\$ 3,335	\$ 3,300
Receipts:								
Taxes	100,465	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	11,938	1,816	79,434	-	5,031	1,700	-
Other receipts	-	-	-	30	-	119	-	-
Total receipts	100,465	11,938	1,816	79,464	-	5,150	1,700	-
Disbursements:								
Personal services	-	14,567	-	52,947	-	-	-	-
Supplies	489,452	-	-	989	-	2,947	-	-
Other services and charges	-	-	-	14,192	-	3,545	1,125	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	2,059	-	-	-	-
Other disbursements	-	-	-	-	-	1	-	-
Total disbursements	489,452	14,567	-	70,187	-	6,493	1,125	-
Excess (deficiency) of receipts over disbursements	(388,987)	(2,629)	1,816	9,277	-	(1,343)	575	-
Cash and investments - ending	\$ 5,090	\$ 34,730	\$ 5,882	\$ 85,348	\$ 1,338	\$ 29,859	\$ 3,910	\$ 3,300

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	RDC - West Central TIF District	Payroll Clearing	Settlement	LOIT Prop Tax Oper Levies Replace	LIT Public Safety	LOIT Stabilization	Wheel Tax	Sur Tax
Cash and investments - beginning	\$ 352,040	\$ 1,105,666	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	59,444	-	12,924,849	1,730,803	-	142,484	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	665,693	-	85,433	226,439
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	1,827,754	-	-	-	-	-	-
Total receipts	59,444	1,827,754	12,924,849	1,730,803	665,693	142,484	85,433	226,439
Disbursements:								
Personal services	-	1,777,962	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	276,921	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	12,924,849	1,730,803	665,693	-	85,433	226,439
Total disbursements	276,921	1,777,962	12,924,849	1,730,803	665,693	-	85,433	226,439
Excess (deficiency) of receipts over disbursements	(217,477)	49,792	-	-	-	142,484	-	-
Cash and investments - ending	\$ 134,563	\$ 1,155,458	\$ -	\$ -	\$ -	\$ 142,484	\$ -	\$ -

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	CVET Agency	Financial Institution Tax	CEDIT Homestead Credit	Homestead Credit Rebate	LOIT PTRC - Property Tax Bill Portion	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle
Cash and investments - beginning	\$ -	\$ -	\$ 219,557	\$ 7,997	\$ 13,766	\$ 250	\$ 418	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	53,601	88,228	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	1,475	10,881	36
Other receipts	-	-	-	-	-	-	-	-
Total receipts	53,601	88,228	-	-	-	1,475	10,881	36
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	53,601	88,228	-	-	-	1,625	10,740	36
Total disbursements	53,601	88,228	-	-	-	1,625	10,740	36
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(150)	141	-
Cash and investments - ending	\$ -	\$ -	\$ 219,557	\$ 7,997	\$ 13,766	\$ 100	\$ 559	\$ -

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Sex & Violent Offender State	7113 Child Restraint Violations Fines	Education Plate Fees Agency
Cash and investments - beginning	\$ 85	\$ 135	\$ 100	\$ -	\$ 213	\$ -	\$ -	\$ 57
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	263
Charges for services	-	2,415	890	-	1,280	101	-	-
Fines and forfeits	1,035	-	-	63	-	-	400	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	1,035	2,415	890	63	1,280	101	400	263
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	1,065	2,340	960	63	1,288	101	400	244
Total disbursements	1,065	2,340	960	63	1,288	101	400	244
Excess (deficiency) of receipts over disbursements	(30)	75	(70)	-	(8)	-	-	19
Cash and investments - ending	\$ 55	\$ 210	\$ 30	\$ -	\$ 205	\$ -	\$ -	\$ 76

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Riverboat Revenue Sharing	Innkeepers Tax Collections	Judgments Due Law Enforcement	LIT Certified Shares	LIT Economic Development	93.563 ARRA Prosecutor IV-D Incentive	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ -	\$ 23,299	\$ 33,048	\$ -	\$ -	\$ 11,798	\$ 33,509	\$ 102,967
Receipts:								
Taxes	-	161,707	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	31,681	-	-	2,662,773	671,310	-	-	-
Charges for services	-	-	-	-	-	-	4,374	6,583
Fines and forfeits	-	-	2,405	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	3
Total receipts	31,681	161,707	2,405	2,662,773	671,310	-	4,374	6,586
Disbursements:								
Personal services	-	-	-	-	-	-	-	3,701
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	31,681	175,723	1,364	2,662,773	671,310	-	-	4,120
Total disbursements	31,681	175,723	1,364	2,662,773	671,310	-	-	7,821
Excess (deficiency) of receipts over disbursements	-	(14,016)	1,041	-	-	-	4,374	(1,235)
Cash and investments - ending	\$ -	\$ 9,283	\$ 34,089	\$ -	\$ -	\$ 11,798	\$ 37,883	\$ 101,732

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	93.563 Clerk IV-D Incentive-Post Oct '99	Park Disc Golf Course	97.040 CSEPP Program	Innkeepers	Clerk Child Support	Reserve Deputies	National Night Out	2011 Drug & Problem Solving Grant
Cash and investments - beginning	\$ 32,613	\$ 23	\$ 53	\$ 59,164	\$ 3,402	\$ 1,522	\$ -	\$ 5,000
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	4,374	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	185,822	281,505	-	1,550	-
Total receipts	4,374	-	-	185,822	281,505	-	1,550	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	1,550	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	53	155,981	282,496	-	-	-
Total disbursements	-	-	53	155,981	282,496	-	1,550	-
Excess (deficiency) of receipts over disbursements	4,374	-	(53)	29,841	(991)	-	-	-
Cash and investments - ending	\$ 36,987	\$ 23	\$ -	\$ 89,005	\$ 2,411	\$ 1,522	\$ -	\$ 5,000

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Sheriff Meth OT Grant	Family Court Grant	County Law Enforcement Cont Ed	CASA Donation	Federal Forfeitures	Drug Court Assessments	16.738 Drug & Problem Solving Crt	Drug Court Incentive LCC Mini
Cash and investments - beginning	\$ 4,131	\$ 1,050	\$ 1,831	\$ 67	\$ 198	\$ 235	\$ 7,770	\$ 386
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	935	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	935	-	-	-	-	-
Disbursements:								
Personal services	1,970	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	1,025	175	-	-	-	-	285
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	1,970	1,025	175	-	-	-	-	285
Excess (deficiency) of receipts over disbursements	(1,970)	(1,025)	760	-	-	-	-	(285)
Cash and investments - ending	\$ 2,161	\$ 25	\$ 2,591	\$ 67	\$ 198	\$ 235	\$ 7,770	\$ 101

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Marine Patrol Grant	Forfeitures & Seizures	Drug Court Tune Up	Jury Pay	Problem Solving Crt Prg Income	Operation Pull Over Enforcement	Crime Victims Assistance	Local Planning Council Grant
Cash and investments - beginning	\$ -	\$ 956	\$ 683	\$ 13,338	\$ 8,298	\$ 34	\$ 3,543	\$ 2,792
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	11,626	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	8,859	-	-	-
Other receipts	-	6,486	-	1,337	-	-	-	-
Total receipts	11,626	6,486	-	1,337	8,859	-	-	-
Disbursements:								
Personal services	10,134	-	-	-	3,440	-	-	-
Supplies	875	-	-	-	-	-	-	-
Other services and charges	493	-	683	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	124	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	11,626	-	683	-	3,440	-	-	-
Excess (deficiency) of receipts over disbursements	-	6,486	(683)	1,337	5,419	-	-	-
Cash and investments - ending	\$ -	\$ 7,442	\$ -	\$ 14,675	\$ 13,717	\$ 34	\$ 3,543	\$ 2,792

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Drug Court Workshop	Bulletproof Vest	Drug Court Loan Fund	Judge's Juvenile Incentive	LCC Mini Meth Surveillance	Tobacco Cessation Grant	93.069 H1N1 160-66 Grant	97.042 EMA Salary Reimbursement
Cash and investments - beginning	\$ 1,227	\$ 128	\$ 371	\$ 16	\$ 4	\$ 1,947	\$ 21	\$ 16,688
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	16,937
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	16,937
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	33,625
Total disbursements	-	-	-	-	-	-	-	33,625
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	(16,688)
Cash and investments - ending	\$ 1,227	\$ 128	\$ 371	\$ 16	\$ 4	\$ 1,947	\$ 21	\$ -

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	39.011 Non Revert Title III	Public Health Emergency Prepar	PHC Grant 08/31/07 - 10/31/07	Digital Camera Mini Grant	County Donation Fund	B Spencer Advocate Fund	Anti-Meth Mini Grant	Drug Court Vending Machine
Cash and investments - beginning	\$ 397	\$ 149	\$ 33	\$ 59	\$ 630	\$ 515	\$ 152	\$ 163
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	13,903	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	666
Total receipts	-	13,903	-	-	-	-	-	666
Disbursements:								
Personal services	-	6,911	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	818
Other services and charges	-	6,952	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	13,863	-	-	-	-	-	818
Excess (deficiency) of receipts over disbursements	-	40	-	-	-	-	-	(152)
Cash and investments - ending	\$ 397	\$ 189	\$ 33	\$ 59	\$ 630	\$ 515	\$ 152	\$ 11

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Eat Better / Move More	Jury Fee Fund	93.617 2013 HHS Grant	S.C.R.A.M. User Fee	Pre Trial Diversion	Bears Behind Bars	Sheriff Training Donation	Secure Continuous Remote Monitoring
Cash and investments - beginning	\$ 13	\$ -	\$ 13,812	\$ 12,685	\$ 76,334	\$ 404	\$ 80	\$ 945
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	8,024	-	-	-
Fines and forfeits	-	1,417	-	-	34,120	-	-	-
Other receipts	-	-	-	17,196	-	-	-	-
Total receipts	-	1,417	-	17,196	42,144	-	-	-
Disbursements:								
Personal services	-	-	-	-	15,713	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	5,605	1,611	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	4,266	-	-	-
Other disbursements	-	1,337	-	-	-	-	-	-
Total disbursements	-	1,337	-	5,605	21,590	-	-	-
Excess (deficiency) of receipts over disbursements	-	80	-	11,591	20,554	-	-	-
Cash and investments - ending	\$ 13	\$ 80	\$ 13,812	\$ 24,276	\$ 96,888	\$ 404	\$ 80	\$ 945

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	RDC - East Central TIF District	RDC - Central Parke TIF District	RDC - Operations	RDC - Revolving Loan	Emergency Trauma Kit Grant	IDVA Veterans Officer Training	AED Grant	Radio Ear Phone Mini Grant
Cash and investments - beginning	\$ 10,562	\$ 1,108,999	\$ 20,874	\$ 62,902	\$ 1	\$ 2	\$ 7	\$ 85
Receipts:								
Taxes	-	230,755	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	7,105	34,412	-	-	-	-
Total receipts	-	230,755	7,105	34,412	-	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	39,063	2,890	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	44,000	-	-	-	-
Total disbursements	-	39,063	2,890	44,000	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	191,692	4,215	(9,588)	-	-	-	-
Cash and investments - ending	\$ 10,562	\$ 1,300,691	\$ 25,089	\$ 53,314	\$ 1	\$ 2	\$ 7	\$ 85

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	97.067 Sheriffs Radio IDHS Grant	NARCAN Grant	Bicentennial Local Grant Fund	Park & Rec Shelter Donation	Courthouse Tower Debt Service	Self Insurance	Courthouse Clock Tower Construction	Montezuma B&O Railroad Bridge Grant
Cash and investments - beginning	\$ 1	\$ 565	\$ -	\$ 360	\$ 26,592	\$ 413,693	\$ 270,919	\$ 130,000
Receipts:								
Taxes	-	-	-	-	282,800	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	26,493	-	-	44,141
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	2,063,913	2,002,808	-
Total receipts	-	-	-	-	309,293	2,063,913	2,002,808	44,141
Disbursements:								
Personal services	-	-	-	-	-	1,997,444	-	-
Supplies	-	565	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	1,420,116	130,000
Debt service - principal and interest	-	-	-	-	280,067	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	44,141
Total disbursements	-	565	-	-	280,067	1,997,444	1,420,116	174,141
Excess (deficiency) of receipts over disbursements	-	(565)	-	-	29,226	66,469	582,692	(130,000)
Cash and investments - ending	\$ 1	\$ -	\$ -	\$ 360	\$ 55,818	\$ 480,162	\$ 853,611	\$ -

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Vector Control Grant	97.067 Parke Repeater	20.601 Summer Impaired Driving	97.042 Siren Activation Sftwre	16.738 Sheriffs Radio & Camera	K-9 Equipment Donation	Zacke Cox Bridge	97.047 Pre-Disaster Mitigation
Cash and investments - beginning	\$ 856	\$ 60	\$ 125	\$ 19,930	\$ 1,249	\$ 1,136	\$ 5,912	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,249	-	-	16,656
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	2,500	-	-
Total receipts	-	-	-	-	1,249	2,500	-	16,656
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	100	-	16,656
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	1,249	1,015	-	-
Other disbursements	-	60	-	19,930	1,249	-	-	-
Total disbursements	-	60	-	19,930	2,498	1,115	-	16,656
Excess (deficiency) of receipts over disbursements	-	(60)	-	(19,930)	(1,249)	1,385	-	-
Cash and investments - ending	\$ 856	\$ -	\$ 125	\$ -	\$ -	\$ 2,521	\$ 5,912	\$ -

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	93.074 Zika Preparedness Grant	97.067 Search & Rescue Equipment	97.042 EMPG Response Equipment	97.042 IDHS EM Performance	20.703 Hazardous Materials Eme	97.067 Response Mass Srch & Res	97.067 Homeland Security	97.067 Law Enforcement Tech Upgrade
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	2,807	6,535	2,000	9,352	12,500	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	2,350	-	-	-	7,000	-	-
Total receipts	2,807	8,885	2,000	9,352	12,500	7,000	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	2,594	301	167	2,064	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	140	7,049	931	7,288	-	7,000	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	2,734	7,350	1,098	9,352	-	7,000	-	-
Excess (deficiency) of receipts over disbursements	73	1,535	902	-	12,500	-	-	-
Cash and investments - ending	\$ 73	\$ 1,535	\$ 902	\$ -	\$ 12,500	\$ -	\$ -	\$ -

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	LCC Mini Grant - LEO Training	Portable Breath Test - LCC Mini	Drug Court NADCP Training	Problem Solving Court 1	Railroad Bridge Hiking and Biking	Vetraspec Signature Pad	Sheriff Surface Tablet	Wave Notification System
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	9,892	78,750	-	250	757	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	3,500	2,220	-	-	3,900	-	-	13,240
Total receipts	3,500	2,220	9,892	78,750	3,900	250	757	13,240
Disbursements:								
Personal services	-	-	-	50,067	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	3,093	-	7,418	-	3,470	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	2,220	-	-	-	250	757	-
Other disbursements	-	-	-	26,529	-	-	-	-
Total disbursements	3,093	2,220	7,418	76,596	3,470	250	757	-
Excess (deficiency) of receipts over disbursements	407	-	2,474	2,154	430	-	-	13,240
Cash and investments - ending	\$ 407	\$ -	\$ 2,474	\$ 2,154	\$ 430	\$ -	\$ -	\$ 13,240

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	IDHS Intraosseous (IO) System	Montezuma B&O RR Donations	US Marshall Service - Oper Sum	LIT Property Tax Relief (PTR)	10.351 RURAL BUSINESS DEV-RDC	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,789,228
Receipts:						
Taxes	-	-	-	1,337,003	-	22,435,168
Licenses and permits	-	-	-	-	-	32,846
Intergovernmental receipts	-	-	-	-	-	10,393,548
Charges for services	-	-	-	-	-	1,762,420
Fines and forfeits	-	-	-	-	-	258,331
Other receipts	2,000	2,050	182	-	-	8,679,382
Total receipts	2,000	2,050	182	1,337,003	-	43,561,695
Disbursements:						
Personal services	-	-	-	-	-	10,809,588
Supplies	-	-	-	-	-	2,193,630
Other services and charges	-	-	-	-	-	4,356,445
Debt service - principal and interest	-	-	-	-	-	420,101
Capital outlay	2,000	-	-	-	-	626,200
Other disbursements	-	-	-	1,310,392	-	23,603,532
Total disbursements	2,000	-	-	1,310,392	-	42,009,496
Excess (deficiency) of receipts over disbursements	-	2,050	182	26,611	-	1,552,199
Cash and investments - ending	\$ -	\$ 2,050	\$ 182	\$ 26,611	\$ -	\$ 14,341,427

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

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	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	General	Accident Report	CAGIT Certified Shares	CEDIT County Share
Cash and investments - beginning	\$ 558,431	\$ 7,617	\$ 21,290	\$ 297,164	\$ 2,428,209	\$ 7,609	\$ 3,600	\$ 723,033
Receipts:								
Taxes	504,357	-	-	1,298,115	3,628,731	-	-	594,952
Licenses and permits	-	-	-	-	11,101	-	-	-
Intergovernmental receipts	-	-	-	-	2,213,793	-	-	-
Charges for services	-	-	-	-	670,145	-	-	-
Fines and forfeits	-	-	-	-	200,225	1,959	-	-
Other receipts	-	258,611	136,431	-	79,974	-	-	-
Total receipts	504,357	258,611	136,431	1,298,115	6,803,969	1,959	-	594,952
Disbursements:								
Personal services	-	-	-	-	5,064,853	-	1,371	-
Supplies	-	-	-	-	79,592	-	-	243,684
Other services and charges	-	-	-	-	1,015,737	9,101	2,229	50,000
Debt service - principal and interest	-	-	-	-	-	-	-	140,034
Capital outlay	-	-	-	-	4,216	-	-	120,388
Other disbursements	558,431	245,404	81,906	1,337,831	42,471	-	-	14,021
Total disbursements	558,431	245,404	81,906	1,337,831	6,206,869	9,101	3,600	568,127
Excess (deficiency) of receipts over disbursements	(54,074)	13,207	54,525	(39,716)	597,100	(7,142)	(3,600)	26,825
Cash and investments - ending	\$ 504,357	\$ 20,824	\$ 75,815	\$ 257,448	\$ 3,025,309	\$ 467	\$ -	\$ 749,858

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Child Advocacy	City and Town Court Costs	Clerk's Records Perpetuation	Congressional School Interest	Congressional School Principal	Sales Disclosure - County Share	Covered Bridge	Cumulative Bridge
Cash and investments - beginning	\$ 639	\$ -	\$ 12,976	\$ 5,235	\$ 33,888	\$ 10,795	\$ 177,077	\$ 898,389
Receipts:								
Taxes	-	-	4	-	-	-	-	278,381
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	5,035	216,445
Charges for services	-	-	-	-	-	2,380	-	-
Fines and forfeits	-	3,731	6,885	-	-	-	-	-
Other receipts	-	-	-	330	77	-	51,950	245
Total receipts	-	3,731	6,889	330	77	2,380	56,985	495,071
Disbursements:								
Personal services	-	-	3,132	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	313,208
Other services and charges	-	-	-	-	-	460	10,156	7,400
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	517	-	376,354
Other disbursements	-	3,731	4,241	1,355	100	20	55	-
Total disbursements	-	3,731	7,373	1,355	100	997	10,211	696,962
Excess (deficiency) of receipts over disbursements	-	-	(484)	(1,025)	(23)	1,383	46,774	(201,891)
Cash and investments - ending	\$ 639	\$ -	\$ 12,492	\$ 4,210	\$ 33,865	\$ 12,178	\$ 223,851	\$ 696,498

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Cumulative Capital Development	Drug Free Community	Emergency Planning/Right To Know	Firearms Training	Health	Identification Security Protection	Levy Excess	Local Health Maintenance
Cash and investments - beginning	\$ 97,553	\$ 54,379	\$ 16,771	\$ 32,739	\$ 35,320	\$ 3,510	\$ 76,275	\$ 69,779
Receipts:								
Taxes	275,576	-	-	-	25,054	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	23,990	-	24,025	-	2,181	-	-	33,139
Charges for services	-	-	-	6,980	39,667	-	-	-
Fines and forfeits	-	-	-	-	-	2,565	-	-
Other receipts	-	30,055	2	-	-	-	-	-
Total receipts	<u>299,566</u>	<u>30,055</u>	<u>24,027</u>	<u>6,980</u>	<u>66,902</u>	<u>2,565</u>	<u>-</u>	<u>33,139</u>
Disbursements:								
Personal services	-	-	-	-	52,540	-	-	13,968
Supplies	18,363	-	-	6,762	599	-	-	1,754
Other services and charges	230,942	25,964	6,341	-	1,934	-	-	13,568
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	11,659	-	1,885	-	-	-	-	-
Other disbursements	-	-	-	-	4,019	-	-	8,850
Total disbursements	<u>260,964</u>	<u>25,964</u>	<u>8,226</u>	<u>6,762</u>	<u>59,092</u>	<u>-</u>	<u>-</u>	<u>38,140</u>
Excess (deficiency) of receipts over disbursements	<u>38,602</u>	<u>4,091</u>	<u>15,801</u>	<u>218</u>	<u>7,810</u>	<u>2,565</u>	<u>-</u>	<u>(5,001)</u>
Cash and investments - ending	<u>\$ 136,155</u>	<u>\$ 58,470</u>	<u>\$ 32,572</u>	<u>\$ 32,957</u>	<u>\$ 43,130</u>	<u>\$ 6,075</u>	<u>\$ 76,275</u>	<u>\$ 64,778</u>

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Local Road and Street	LOIT Public Safety - County Share	Misdemeanant	Motor Vehicle Highway	Park Nonreverting Capital	Park Nonreverting Operating	Plat Book	Rainy Day
Cash and investments - beginning	\$ 235,775	\$ 65,876	\$ 10,885	\$ 1,609,664	\$ 286	\$ 15,384	\$ 118,476	\$ 398,966
Receipts:								
Taxes	-	568,465	-	87,026	600	-	11,350	105,909
Licenses and permits	-	-	-	17,895	-	-	-	-
Intergovernmental receipts	248,015	9,588	-	3,524,919	-	-	-	-
Charges for services	-	-	-	-	-	40,451	-	-
Fines and forfeits	-	-	-	-	-	-	8,570	-
Other receipts	26,481	11,794	10,794	658,897	-	150	-	265
Total receipts	274,496	589,847	10,794	4,288,737	600	40,601	19,920	106,174
Disbursements:								
Personal services	-	176,520	-	1,414,526	-	-	-	-
Supplies	123,585	32,628	-	1,476,264	-	29,051	348	-
Other services and charges	-	343,549	-	187,139	-	9,894	3,600	49,411
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	291	9,243	229,527	260	-	15,795	-
Other disbursements	-	-	-	59,745	-	-	59,635	40,000
Total disbursements	123,585	552,988	9,243	3,367,201	260	38,945	79,378	89,411
Excess (deficiency) of receipts over disbursements	150,911	36,859	1,551	921,536	340	1,656	(59,458)	16,763
Cash and investments - ending	\$ 386,686	\$ 102,735	\$ 12,436	\$ 2,531,200	\$ 626	\$ 17,040	\$ 59,018	\$ 415,729

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	<u>Reassessment</u>	<u>Recorder's Records Perpetuation</u>	<u>Riverboat</u>	<u>Sex and Violent Offender Administration</u>	<u>Sheriff's Pension Trust</u>	<u>Supplemental Public Defender Services</u>	<u>Surplus Tax</u>	<u>Surveyor's Corner Perpetuation</u>
Cash and investments - beginning	\$ 59,819	\$ 77,013	\$ 258,291	\$ 9,127	\$ 13,178	\$ 7,836	\$ 95,366	\$ 10,619
Receipts:								
Taxes	143,635	-	71,034	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	12,504	-	-	-	-	-	-	-
Charges for services	-	-	-	-	9,153	-	-	-
Fines and forfeits	-	43,425	-	1,125	1,674	6,364	-	-
Other receipts	-	-	-	-	-	-	17,155	12,700
Total receipts	<u>156,139</u>	<u>43,425</u>	<u>71,034</u>	<u>1,125</u>	<u>10,827</u>	<u>6,364</u>	<u>17,155</u>	<u>12,700</u>
Disbursements:								
Personal services	-	10,430	-	-	22,791	-	-	1,939
Supplies	-	-	-	-	-	-	-	-
Other services and charges	161,690	-	-	-	-	11,071	-	6,303
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	194,867	-	-	-	-	-
Other disbursements	-	24,812	-	-	-	-	11,888	-
Total disbursements	<u>161,690</u>	<u>35,242</u>	<u>194,867</u>	<u>-</u>	<u>22,791</u>	<u>11,071</u>	<u>11,888</u>	<u>8,242</u>
Excess (deficiency) of receipts over disbursements	<u>(5,551)</u>	<u>8,183</u>	<u>(123,833)</u>	<u>1,125</u>	<u>(11,964)</u>	<u>(4,707)</u>	<u>5,267</u>	<u>4,458</u>
Cash and investments - ending	<u>\$ 54,268</u>	<u>\$ 85,196</u>	<u>\$ 134,458</u>	<u>\$ 10,252</u>	<u>\$ 1,214</u>	<u>\$ 3,129</u>	<u>\$ 100,633</u>	<u>\$ 15,077</u>

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	GAL/CASA	Auditors Ineligible Deductions	County Elected Officials Training	Park And Recreation	Statewide 911
Cash and investments - beginning	\$ 1,121	\$ 164,851	\$ 84,134	\$ 17,938	\$ 6,404	\$ 4,639	\$ 101,555	\$ 178,472
Receipts:								
Taxes	34,583	-	-	-	-	-	41,095	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	23,344	9,060	-	-	3,390	-
Charges for services	-	-	-	-	-	-	206,977	239,675
Fines and forfeits	-	-	-	-	-	2,565	-	-
Other receipts	-	331,095	-	10,200	-	2	350	1,280
Total receipts	<u>34,583</u>	<u>331,095</u>	<u>23,344</u>	<u>19,260</u>	<u>-</u>	<u>2,567</u>	<u>251,812</u>	<u>240,955</u>
Disbursements:								
Personal services	-	-	-	9,231	1,211	-	123,328	96,107
Supplies	-	-	1,406	48	50	-	4,380	744
Other services and charges	-	-	1,532	11,663	870	597	68,808	86,024
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	3,050	-	-	-	-	-
Other disbursements	33,256	219,927	-	-	1,466	-	19,450	-
Total disbursements	<u>33,256</u>	<u>219,927</u>	<u>5,988</u>	<u>20,942</u>	<u>3,597</u>	<u>597</u>	<u>215,966</u>	<u>182,875</u>
Excess (deficiency) of receipts over disbursements	<u>1,327</u>	<u>111,168</u>	<u>17,356</u>	<u>(1,682)</u>	<u>(3,597)</u>	<u>1,970</u>	<u>35,846</u>	<u>58,080</u>
Cash and investments - ending	<u>\$ 2,448</u>	<u>\$ 276,019</u>	<u>\$ 101,490</u>	<u>\$ 16,256</u>	<u>\$ 2,807</u>	<u>\$ 6,609</u>	<u>\$ 137,401</u>	<u>\$ 236,552</u>

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	LOIT Special Distribution	Adult Probation Administrative	Juvenile Probation Administrative	Supplemental Adult Probation Services	Adult Probation Match	Supplemental Juvenile Probation Services	Alternative Dispute Resolution	Donations
Cash and investments - beginning	\$ 5,090	\$ 34,730	\$ 5,882	\$ 85,348	\$ 1,338	\$ 29,859	\$ 3,910	\$ 3,300
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	13,611	825	81,101	-	4,130	1,800	-
Other receipts	-	-	-	180	-	85	-	-
Total receipts	-	13,611	825	81,281	-	4,215	1,800	-
Disbursements:								
Personal services	-	15,000	-	49,717	-	-	1,200	-
Supplies	-	-	-	-	-	2,802	-	-
Other services and charges	-	-	-	18,468	-	2,960	1,335	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	3,029	-	-	-	-
Other disbursements	-	-	-	2,894	-	85	-	-
Total disbursements	-	15,000	-	74,108	-	5,847	2,535	-
Excess (deficiency) of receipts over disbursements	-	(1,389)	825	7,173	-	(1,632)	(735)	-
Cash and investments - ending	\$ 5,090	\$ 33,341	\$ 6,707	\$ 92,521	\$ 1,338	\$ 28,227	\$ 3,175	\$ 3,300

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	RDC - West Central TIF District	Payroll Clearing	Settlement	LOIT Prop Tax Oper Levies Replace	LIT Public Safety	LOIT Stabilization	Wheel Tax	Sur Tax
Cash and investments - beginning	\$ 134,563	\$ 1,155,458	\$ -	\$ -	\$ -	\$ 142,484	\$ -	\$ -
Receipts:								
Taxes	83,880	-	-	1,737,483	-	149,165	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	668,263	-	104,037	267,669
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	1,795,339	14,258,922	-	-	-	-	-
Total receipts	83,880	1,795,339	14,258,922	1,737,483	668,263	149,165	104,037	267,669
Disbursements:								
Personal services	-	1,741,339	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	42,369	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	14,258,922	1,737,483	668,263	-	104,037	267,669
Total disbursements	42,369	1,741,339	14,258,922	1,737,483	668,263	-	104,037	267,669
Excess (deficiency) of receipts over disbursements	41,511	54,000	-	-	-	149,165	-	-
Cash and investments - ending	\$ 176,074	\$ 1,209,458	\$ -	\$ -	\$ -	\$ 291,649	\$ -	\$ -

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	CVET Agency	Financial Institution Tax	CEDIT Homestead Credit	Homestead Credit Rebate	LOIT PTRC - Property Tax Bill Portion	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle
Cash and investments - beginning	\$ -	\$ -	\$ 219,557	\$ 7,997	\$ 13,766	\$ 100	\$ 559	\$ -
Receipts:								
Taxes	-	-	-	-	-	550	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	51,992	83,389	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	9,383	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>51,992</u>	<u>83,389</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>550</u>	<u>9,383</u>	<u>-</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	51,992	83,389	219,556	-	-	600	9,131	-
Total disbursements	<u>51,992</u>	<u>83,389</u>	<u>219,556</u>	<u>-</u>	<u>-</u>	<u>600</u>	<u>9,131</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(219,556)</u>	<u>-</u>	<u>-</u>	<u>(50)</u>	<u>252</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 7,997</u>	<u>\$ 13,766</u>	<u>\$ 50</u>	<u>\$ 811</u>	<u>\$ -</u>

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Sex & Violent Offender State	7113 Child Restraint Violations Fines	Education Plate Fees Agency
Cash and investments - beginning	\$ 55	\$ 210	\$ 30	\$ -	\$ 205	\$ -	\$ -	\$ 76
Receipts:								
Taxes	1,172	-	-	188	-	-	-	206
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	1,193	-	-	-
Fines and forfeits	-	2,415	1,987	-	-	-	75	-
Other receipts	-	-	-	-	-	125	-	-
Total receipts	1,172	2,415	1,987	188	1,193	125	75	206
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	1,132	2,435	1,648	188	1,205	125	50	281
Total disbursements	1,132	2,435	1,648	188	1,205	125	50	281
Excess (deficiency) of receipts over disbursements	40	(20)	339	-	(12)	-	25	(75)
Cash and investments - ending	\$ 95	\$ 190	\$ 369	\$ -	\$ 193	\$ -	\$ 25	\$ 1

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Riverboat Revenue Sharing	Innkeepers Tax Collections	Judgments Due Law Enforcement	LIT Certified Shares	LIT Economic Development	93.563 ARRA Prosecutor IV-D Incentive	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ -	\$ 9,283	\$ 34,089	\$ -	\$ -	\$ 11,798	\$ 37,883	\$ 101,732
Receipts:								
Taxes	-	142,535	2,623	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	31,681	-	-	2,673,051	674,486	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	4,692	20,350
Total receipts	31,681	142,535	2,623	2,673,051	674,486	-	4,692	20,350
Disbursements:								
Personal services	-	-	-	-	-	-	-	996
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	142,219	1,508	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	31,681	-	-	2,673,051	674,486	11,798	-	13,786
Total disbursements	31,681	142,219	1,508	2,673,051	674,486	11,798	-	14,782
Excess (deficiency) of receipts over disbursements	-	316	1,115	-	-	(11,798)	4,692	5,568
Cash and investments - ending	\$ -	\$ 9,599	\$ 35,204	\$ -	\$ -	\$ -	\$ 42,575	\$ 107,300

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	93.563 Clerk IV-D Incentive-Post Oct '99	Park Disc Golf Course	97.040 CSEPP Program	Innkeepers	Clerk Child Support	Reserve Deputies	National Night Out	2011 Drug & Problem Solving Grant
Cash and investments - beginning	\$ 36,987	\$ 23	\$ -	\$ 89,005	\$ 2,411	\$ 1,522	\$ -	\$ 5,000
Receipts:								
Taxes	-	-	-	191,059	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	7,614	-	-	-	273,649	-	3,800	-
Total receipts	7,614	-	-	191,059	273,649	-	3,800	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	23	-	-	-	-	3,100	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	210,558	274,259	-	-	-
Total disbursements	-	23	-	210,558	274,259	-	3,100	-
Excess (deficiency) of receipts over disbursements	7,614	(23)	-	(19,499)	(610)	-	700	-
Cash and investments - ending	\$ 44,601	\$ -	\$ -	\$ 69,506	\$ 1,801	\$ 1,522	\$ 700	\$ 5,000

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Sheriff Meth OT Grant	Family Court Grant	County Law Enforcement Cont Ed	CASA Donation	Federal Forfeitures	Drug Court Assessments	16.738 Drug & Problem Solving Crt	Drug Court Incentive LCC Mini
Cash and investments - beginning	\$ 2,161	\$ 25	\$ 2,591	\$ 67	\$ 198	\$ 235	\$ 7,770	\$ 101
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	4,000	3,000	-	-	-	-	-	-
Charges for services	-	-	694	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	4,000	3,000	694	-	-	-	-	-
Disbursements:								
Personal services	2,005	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	690	2,690	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	2,005	690	2,690	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	1,995	2,310	(1,996)	-	-	-	-	-
Cash and investments - ending	\$ 4,156	\$ 2,335	\$ 595	\$ 67	\$ 198	\$ 235	\$ 7,770	\$ 101

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Marine Patrol Grant	Forfeitures & Seizures	Drug Court Tune Up	Jury Pay	Problem Solving Crt Prg Income	Operation Pull Over Enforcement	Crime Victims Assistance	Local Planning Council Grant
Cash and investments - beginning	\$ -	\$ 7,442	\$ -	\$ 14,675	\$ 13,717	\$ 34	\$ 3,543	\$ 2,792
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	8,703	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	6,845	-	-	-
Other receipts	-	3,412	-	1,145	-	-	-	-
Total receipts	8,703	3,412	-	1,145	6,845	-	-	-
Disbursements:								
Personal services	7,056	-	-	-	(8)	-	-	-
Supplies	178	-	-	-	-	-	-	-
Other services and charges	1,469	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	8,703	-	-	-	(8)	-	-	-
Excess (deficiency) of receipts over disbursements	-	3,412	-	1,145	6,853	-	-	-
Cash and investments - ending	\$ -	\$ 10,854	\$ -	\$ 15,820	\$ 20,570	\$ 34	\$ 3,543	\$ 2,792

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Drug Court Workshop	Bulletproof Vest	Drug Court Loan Fund	Judge's Juvenile Incentive	LCC Mini Meth Surveillance	Tobacco Cessation Grant	93.069 H1N1 160-66 Grant	97.042 EMA Salary Reimbursement
Cash and investments - beginning	\$ 1,227	\$ 128	\$ 371	\$ 16	\$ 4	\$ 1,947	\$ 21	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	4,448	-	-	-	-	-	20,874
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	4,448	-	-	-	-	-	20,874
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	20,874
Total disbursements	-	-	-	-	-	-	-	20,874
Excess (deficiency) of receipts over disbursements	-	4,448	-	-	-	-	-	-
Cash and investments - ending	\$ 1,227	\$ 4,576	\$ 371	\$ 16	\$ 4	\$ 1,947	\$ 21	\$ -

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	39.011 Non Revert Title III	Public Health Emergency Prepar	PHC Grant 08/31/07 - 10/31/07	Digital Camera Mini Grant	County Donation Fund	B Spencer Advocate Fund	Anti-Meth Mini Grant	Drug Court Vending Machine
Cash and investments - beginning	\$ 397	\$ 189	\$ 33	\$ 59	\$ 630	\$ 515	\$ 152	\$ 11
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	16,226	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	2,049
Total receipts	-	16,226	-	-	-	-	-	2,049
Disbursements:								
Personal services	-	9,060	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	1,698
Other services and charges	-	7,113	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	16,173	-	-	-	-	-	1,698
Excess (deficiency) of receipts over disbursements	-	53	-	-	-	-	-	351
Cash and investments - ending	\$ 397	\$ 242	\$ 33	\$ 59	\$ 630	\$ 515	\$ 152	\$ 362

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Eat Better / Move More	Jury Fee Fund	93.617 2013 HHS Grant	S.C.R.A.M. User Fee	Pre Trial Diversion	Bears Behind Bars	Sheriff Training Donation	Secure Continuous Remote Monitoring
Cash and investments - beginning	\$ 13	\$ 80	\$ 13,812	\$ 24,276	\$ 96,888	\$ 404	\$ 80	\$ 945
Receipts:								
Taxes	-	1,441	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	7,118	36,271	-	-	-
Total receipts	-	1,441	-	7,118	36,271	-	-	-
Disbursements:								
Personal services	-	-	-	-	17,765	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	4,484	1,673	-	44	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	6,928	-	-	-
Other disbursements	-	1,145	-	-	-	-	-	-
Total disbursements	-	1,145	-	4,484	26,366	-	44	-
Excess (deficiency) of receipts over disbursements	-	296	-	2,634	9,905	-	(44)	-
Cash and investments - ending	\$ 13	\$ 376	\$ 13,812	\$ 26,910	\$ 106,793	\$ 404	\$ 36	\$ 945

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	RDC - East Central TIF District	RDC - Central Parke TIF District	RDC - Operations	RDC - Revolving Loan	Emergency Trauma Kit Grant	IDVA Veterans Officer Training	AED Grant	Radio Ear Phone Mini Grant
Cash and investments - beginning	\$ 10,562	\$ 1,300,691	\$ 25,089	\$ 53,314	\$ 1	\$ 2	\$ 7	\$ 85
Receipts:								
Taxes	-	263,963	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	4,150	28,264	-	-	-	-
Total receipts	-	263,963	4,150	28,264	-	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	238	-	-	-	-	-
Other services and charges	-	419,880	10,538	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	43,300	-	-	-	-
Total disbursements	-	419,880	10,776	43,300	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	(155,917)	(6,626)	(15,036)	-	-	-	-
Cash and investments - ending	\$ 10,562	\$ 1,144,774	\$ 18,463	\$ 38,278	\$ 1	\$ 2	\$ 7	\$ 85

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	97.067 Sheriffs Radio IDHS Grant	NARCAN Grant	Bicentennial Local Grant Fund	Park & Rec Shelter Donation	Courthouse Tower Debt Service	Self Insurance	Courthouse Clock Tower Construction	Montezuma B&O Railroad Bridge Grant
Cash and investments - beginning	\$ 1	\$ -	\$ -	\$ 360	\$ 55,818	\$ 480,162	\$ 853,611	\$ -
Receipts:								
Taxes	-	-	-	-	237,228	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	96	-	21,783	-	-	105,859
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	1,919,222	-	-
Total receipts	-	-	96	-	259,011	1,919,222	-	105,859
Disbursements:								
Personal services	-	-	-	-	-	1,960,306	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	845,900	-
Debt service - principal and interest	-	-	-	-	280,067	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	105,859
Total disbursements	-	-	-	-	280,067	1,960,306	845,900	105,859
Excess (deficiency) of receipts over disbursements	-	-	96	-	(21,056)	(41,084)	(845,900)	-
Cash and investments - ending	\$ 1	\$ -	\$ 96	\$ 360	\$ 34,762	\$ 439,078	\$ 7,711	\$ -

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Vector Control Grant	97.067 Parke Repeater	20.601 Summer Impaired Driving	97.042 Siren Activation Sftwre	16.738 Sheriffs Radio & Camera	K-9 Equipment Donation	Zacke Cox Bridge	97.047 Pre-Disaster Mitigation
Cash and investments - beginning	\$ 856	\$ -	\$ 125	\$ -	\$ -	\$ 2,521	\$ 5,912	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	845	-	-
Total receipts	-	-	-	-	-	845	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	951	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	951	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(106)	-	-
Cash and investments - ending	\$ 856	\$ -	\$ 125	\$ -	\$ -	\$ 2,415	\$ 5,912	\$ -

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	93.074 Zika Preparedness Grant	97.067 Search & Rescue Equipment	97.042 EMPG Response Equipment	97.042 IDHS EM Performance	20.703 Hazardous Materials Eme	97.067 Response Mass Srch & Res	97.067 Homeland Security	97.067 Law Enforcement Tech Upgrade
Cash and investments - beginning	\$ 73	\$ 1,535	\$ 902	\$ -	\$ 12,500	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	14,566	55,381	59,630
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	815	-	-	-	-	-	-
Total receipts	-	815	-	-	-	14,566	55,381	59,630
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	2,350	-	-	-	-	-	-
Other disbursements	-	-	902	-	12,500	14,566	55,381	15,525
Total disbursements	-	2,350	902	-	12,500	14,566	55,381	15,525
Excess (deficiency) of receipts over disbursements	-	(1,535)	(902)	-	(12,500)	-	-	44,105
Cash and investments - ending	\$ 73	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,105

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	LCC Mini Grant - LEO Training	Portable Breath Test - LCC Mini	Drug Court NADCP Training	Problem Solving Court 1	Railroad Bridge Hiking and Biking	Vetraspec Signature Pad	Sheriff Surface Tablet	Wave Notification System
Cash and investments - beginning	\$ 407	\$ -	\$ 2,474	\$ 2,154	\$ 430	\$ -	\$ -	\$ 13,240
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	10,092	53,550	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	10	-	-	-	-	-
Total receipts	-	-	10,102	53,550	-	-	-	-
Disbursements:								
Personal services	-	-	-	34,762	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	9,149	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	13,240
Other disbursements	-	-	10	-	430	-	-	-
Total disbursements	-	-	9,159	34,762	430	-	-	13,240
Excess (deficiency) of receipts over disbursements	-	-	943	18,788	(430)	-	-	(13,240)
Cash and investments - ending	\$ 407	\$ -	\$ 3,417	\$ 20,942	\$ -	\$ -	\$ -	\$ -

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	IDHS Intraosseous (IO) System	Montezuma B&O RR Donations	US Marshall Service - Oper Sum	LIT Property Tax Relief (PTR)	10.351 RURAL BUSINESS DEV-RDC	Totals
Cash and investments - beginning	\$ -	\$ 2,050	\$ 182	\$ 26,611	\$ -	\$ 14,341,427
Receipts:						
Taxes	-	-	-	1,342,747	-	11,823,107
Licenses and permits	-	-	-	-	-	28,996
Intergovernmental receipts	2,000	-	-	-	-	11,284,204
Charges for services	-	-	-	-	-	1,217,315
Fines and forfeits	-	-	-	-	-	401,260
Other receipts	-	-	-	-	40,000	20,046,895
Total receipts	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>1,342,747</u>	<u>40,000</u>	<u>44,801,777</u>
Disbursements:						
Personal services	-	-	-	-	-	10,831,145
Supplies	-	-	-	-	-	2,337,382
Other services and charges	-	-	-	-	18,000	3,849,595
Debt service - principal and interest	-	-	-	-	-	420,101
Capital outlay	-	-	-	-	-	994,550
Other disbursements	2,000	2,050	182	1,316,920	-	25,664,962
Total disbursements	<u>2,000</u>	<u>2,050</u>	<u>182</u>	<u>1,316,920</u>	<u>18,000</u>	<u>44,097,735</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(2,050)</u>	<u>(182)</u>	<u>25,827</u>	<u>22,000</u>	<u>704,042</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52,438</u>	<u>\$ 22,000</u>	<u>\$ 15,045,469</u>

PARKE COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2018

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 635,887</u>	<u>\$ -</u>

PARKE COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2018

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Caterpillar Financial Services	Wheeled Excavator	\$ 25,611	12/15/2014	12/15/2019
NEC Financial	Telephone System	23,215	11/12/2015	11/12/2020
Ricoh USA Inc	Copier - Printer	<u>14,444</u>	10/28/2014	10/28/2019
Total governmental activities		<u>63,270</u>		
Total of annual lease payments		<u>\$ 63,270</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Notes and loans payable	Courthouse Clock Tower and Dome Renovation	\$ 1,152,683	\$ 193,257
Notes and loans payable	Courthouse Roof Project	<u>1,821,383</u>	<u>226,844</u>
Total governmental activities		<u>2,974,066</u>	<u>420,101</u>
Totals		<u>\$ 2,974,066</u>	<u>\$ 420,101</u>

OTHER REPORTS

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