

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

FINANCIAL STATEMENT AUDIT REPORT

OF

STARKE COUNTY, INDIANA

January 1, 2017 to December 31, 2018



FILED
10/17/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Katherine Chaffins Rachel Oesterreich	01-01-11 to 12-31-18 01-01-19 to 12-31-22
County Treasurer	Kasey Clark Katherine Chaffins	01-01-13 to 03-28-19 03-29-19 to 12-31-22
Clerk of the Circuit Court	Vicki L. Cooley Bernadette Manuel	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Sheriff	Bill Dulin	01-01-15 to 12-31-22
County Recorder	Lisa Minix Mandy Thomason	01-01-11 to 12-31-18 01-01-19 to 12-31-22
President of the Board of County Commissioners	Donald Binkley Charles Chesak	01-01-17 to 12-31-18 01-01-19 to 12-31-19
President of the County Council	Freddie Baker Brad Hazelton Dave Pearman	01-01-17 to 12-31-17 01-01-18 to 12-31-18 01-01-19 to 12-31-19



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF STARKE COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Starke County (County), which comprises the financial position and results of operations for the period of January 1, 2017 to December 31, 2018, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement 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 statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, 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 statement 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 statement.

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 statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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 statement referred to above does 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, 2017 to December 31, 2018.


Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the period of January 1, 2017 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 statement. 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 statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

September 9, 2019

FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

STARKE 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			Cash and Investments			Cash and Investments
	01-01-17	Receipts	Disbursements	12-31-17	Receipts	Disbursements	12-31-18
Co General	\$ 649,112	\$ 7,520,491	\$ 7,347,235	\$ 822,368	\$ 6,579,454	\$ 7,193,563	\$ 208,259
Accident Report Fees	437	1,330	1,264	503	1,145	1,276	372
Cedit / Co Econ Dev Income Tax	817,957	1,326,332	1,780,595	363,694	1,397,025	1,228,930	531,789
Child Advocacy	297	-	-	297	-	-	297
Clerks Perpetual	39,176	5,537	357	44,356	7,046	6,685	44,717
St.Co.Community Correct-Grant	71,761	121,610	175,241	18,130	202,983	144,120	76,993
Community Transition Program	11,685	-	-	11,685	-	-	11,685
Int Congressional School	6,333	-	-	6,333	-	-	6,333
Principal Congressional School	14,731	-	-	14,731	-	-	14,731
County Option Dog Tax	911	211	202	920	180	-	1,100
County Share Sales Disclosure	3,142	3,172	-	6,314	3,500	-	9,814
Cumulative Bridge	72,351	67,021	112,177	27,195	303,643	219,966	110,872
Cum Capital Development	51,374	35,242	60,487	26,129	321,111	109,184	238,056
DTFSC Fines & Fees	7,262	13,997	16,480	4,779	19,921	18,745	5,955
LEPC	536	-	-	536	-	293	243
County Extradition Fund	-	-	-	-	81	-	81
Firearms Training	35,631	11,010	9,508	37,133	13,155	39,046	11,242
Health	4,834	152,460	142,875	14,419	152,025	148,431	18,013
Levy Excess	6,349	-	-	6,349	-	-	6,349
Local Health Maint LM-174	178,201	16,570	15,437	179,334	33,139	22,240	190,233
Local Road & Street	16,432	314,355	245,725	85,062	428,682	350,786	162,958
Medical Care for Inmates	(2,054)	4,987	6,559	(3,626)	-	-	(3,626)
County Corrections Fund	3,478	16,350	7,603	12,225	16,350	25,804	2,771
Highway Department	272,224	2,642,535	2,530,291	384,468	3,457,152	3,415,594	426,026
Sale Of Plat Books	1,048	-	-	1,048	13	-	1,061
Rainy Day Fund	1,421,188	800,000	750,000	1,471,188	-	8,506	1,462,682
2015 Reassessment	10,728	349,796	338,748	21,776	341,983	339,012	24,747
County Police Pension Trust	-	35,829	31,604	4,225	44,154	48,379	-
Supplemental Pub Defender Svc	3,498	10,952	11,094	3,356	11,590	4,921	10,025
Surplus Tax	65,660	33,650	21,011	78,299	13,279	65,885	25,693
Surveyor Corner Perpetual	7,357	10,760	6,920	11,197	17,900	2,634	26,463
2009 Tax Sale Surplus	462	-	-	462	-	462	-
Unsafe Building	15,749	700	228	16,221	390	1,163	15,448
CASA Grant	23,470	22,567	26,917	19,120	19,413	22,309	16,224
Co. Aud. Ineligible Ded. Fund	10,927	-	-	10,927	-	-	10,927
Co. Elected Off. Training Fund	10,264	2,669	-	12,933	3,637	594	15,976
911 Fund	112,023	418,004	404,764	125,263	423,197	444,177	104,283
Supplemental Adult	332,104	51,199	78,249	305,054	70,197	55,951	319,300
Alternative Dispute Resolution	1,350	960	1,039	1,271	-	470	801
General Drain Maintenance	997,420	265,017	418,052	844,385	290,061	190,427	944,019
Ems Donations For Educ./Suppl.	5,638	8,392	8,903	5,127	32,702	26,277	11,552
Dental Self Pay	84,966	27,620	24,627	87,959	28,020	49,155	66,824
Save The Hospital Fund	5,150,852	120,994	-	5,271,846	56,250	-	5,328,096
Payroll Clearing	8,695	1,763,198	1,746,510	25,383	1,865,613	1,860,658	30,338
Settlement	-	16,640,993	16,640,993	-	17,384,715	17,384,715	-

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STARKE 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			Cash and Investments			Cash and Investments
	01-01-17	Receipts	Disbursements	12-31-17	Receipts	Disbursements	12-31-18
CVET	-	61,645	61,645	-	67,090	67,090	-
Financial Inst Tax	-	51,990	51,990	-	48,783	48,782	1
Cedit For Homestead Credits	2,586	-	2,586	-	-	-	-
HEA 1001-2008 St.HMSTD.Cr.Fund	215	-	215	-	-	-	-
Fines & Forfeitures	668	5,499	4,683	1,484	5,628	6,886	226
Jdgmts For Violation Of Infrac	1,129	14,417	12,266	3,280	12,168	14,277	1,171
Special Death Benefits	289	1,651	1,696	244	1,066	1,146	164
State Share Disclosure Fee	575	3,173	3,193	555	3,500	3,465	590
Coroners Cont Ed	1,985	1,512	3,156	341	1,811	1,885	267
Mortgage Recording Fee State	393	1,973	2,008	358	1,790	1,738	410
Sex Offender Fees--Sheriff	355	2,396	2,576	175	2,555	2,540	190
Child Restraint Violations	50	200	250	-	175	175	-
Education Plate Fee	38	338	375	1	431	413	19
Riverboat Wagering Rev Shrg	-	138,401	138,401	-	138,401	138,401	-
Innkeeper's Tax	11,768	7,054	12,528	6,294	4,862	10,971	185
City / Town Share Court Costs	34,001	2,885	-	36,886	3,320	-	40,206
Title IV-D Incentive Fund	77,464	12,783	24,118	66,129	13,674	31,766	48,037
Title IV-D Prosecutor	3,537	19,233	18,704	4,066	17,673	7,087	14,652
Title IV-D Clerk	19,494	12,783	19,582	12,695	11,749	11,776	12,668
Operation Pullover 2017	-	-	2,142	(2,142)	6,824	5,383	(702)
BPPE	-	2,200	-	2,200	-	-	2,200
Clerk Trust	357,205	998,081	964,140	391,146	658,374	662,061	387,459
Clerk ISETS	3,421	373,021	368,299	8,143	402,735	404,385	6,493
Prosecutor	51	4,067	4,067	51	3,322	3,322	51
Sheriff's Inmate Trust	13,612	475,825	472,835	16,602	451,780	442,995	25,387
Sheriff's Commissary	19,641	297,660	303,013	14,288	298,508	296,550	16,246
Treasurer	620,395	905,285	620,395	905,285	591,671	905,285	591,671
Supplemental Juvenile	63,186	2,464	25,365	40,285	3,687	23,789	20,183
CEDIT-SPECIAL JAIL PROJECT	2,357,104	2,417,223	3,943,149	831,178	2,526,414	2,028,899	1,328,693
LOIT Special Distribution	208,792	-	208,792	-	9,747	-	9,747
CASA Donations	117	100	-	217	279	-	496
Community Corrections	-	1,200	854	346	2,100	788	1,658
Auditor's Transfer Fee	33,084	6,340	10	39,414	6,611	13,169	32,856
CAD SYSTEM	-	-	-	-	45,000	45,000	-
Jury Pay	(272)	291	-	19	-	19	0
Recorder Perpetual	73,597	50,320	26,873	97,044	64,523	43,529	118,038
Pretrial Diversion Fund	21,292	43,060	50,779	13,573	45,466	52,770	6,269
Special Vehicle Inspect Fund	473	130	550	53	470	750	(227)
Auditor Fees--Co. Opt. Dog Tax	304	-	-	304	-	-	304
Starke County Forest Fund	4,883	11,450	225	16,108	1,325	358	17,075
Election Bd. Candidate Penalty	-	-	-	-	1,020	-	1,020
Therapeutic Community Program	83,343	310,100	386,250	7,193	383,215	366,826	23,582
Redact Fund--Recorder	4,572	2,669	-	7,241	20,062	-	27,303
Annex Building Sprinkler Claim	-	-	-	-	21,194	21,194	-
2017 Tax Sale	-	781,900	439,623	342,277	51,873	228,126	166,024

STARKE 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			Cash and Investments			Cash and Investments
	01-01-17	Receipts	Disbursements	12-31-17	Receipts	Disbursements	12-31-18
SCCC Project Income	53,502	177,928	116,164	115,266	184,291	213,989	85,568
Park Board	-	-	-	-	2,539	1,139	1,400
2015 Tax Sale Fund	3,849	-	-	3,849	1,792	1,309	4,332
Surveyor Copy Fund	-	-	-	-	175	-	175
SCCC CONTRIBUTION FOR PROJECT	100,000	-	100,000	-	-	-	-
SCCC CTP Fees	208,435	56,068	119,043	145,460	27,325	-	172,785
2018 TAX SALE	-	-	-	-	336,401	69,490	266,911
2013 Tax Sale Surplus	20,687	-	-	20,687	-	20,687	-
Sales Tax	-	-	-	-	592	592	-
Park Board Donation Fund	-	-	-	-	1,000	1,000	-
2016 Tax Sale Fund	146,556	110,701	236,868	20,389	-	12,238	8,151
2015 Tax Certificate Sale	1,103	-	-	1,103	-	-	1,103
2016 Tax Certificate Sale	5,085	773	4,853	1,005	-	-	1,005
2017 Certificate Tax Sale	-	39	39	-	-	-	-
General Pop. Substance Abuse	47,352	28,411	35,132	40,631	-	40,631	-
Gen. Pop Subs. Abuse 2nd Year	-	47,352	34,907	12,445	75,762	70,990	17,217
WIC Special Fund	1,745	-	-	1,745	-	-	1,745
2018 Tax Certificate Sale	-	-	-	-	13,759	13,388	371
SCCC Contribution	1,243	2,110	1,387	1,966	-	1,333	633
Courthouse Elevator Sus. Fund	-	5,000	-	5,000	50,000	26,600	28,400
2019 Tax Certificate Sale	-	-	-	-	35	-	35
State Pay Public Defender	11,667	56,000	22,557	45,110	42,500	69,994	17,616
LIT PROPERTY TAX RELIEF	-	225,929	218,564	7,365	229,330	232,421	4,274
LIT CERTIFIED SHARES	-	1,105,515	1,105,515	-	1,132,917	1,132,917	-
LIT CEDIT	-	533,070	533,070	-	539,197	539,197	-
Emergency Management Grant	22,948	14,361	20,122	17,187	-	330	16,857
DOC Probation Dept Grant	36,620	63,006	85,708	13,918	63,000	58,602	18,316
Title 3 Fund (No Approp Nec)	3,292	-	-	3,292	-	-	3,292
Juv. Tracking Grant 04-jf-033	23	-	-	23	-	-	23
Starke County Check Enfrcmt Fd	2,091	93	-	2,184	122	-	2,306
Prosecutor's S.T.O.P. Grant	3,337	-	-	3,337	-	-	3,337
Probation-indigent Assistance	1,500	-	-	1,500	-	-	1,500
Hava Accessibility Grant	4,700	-	-	4,700	-	-	4,700
2009 Polling Place Grant	(16)	-	-	(16)	-	73	(89)
Tact Narco Team Rico	567	-	500	67	5,206	5,206	67
Victim's Assistance #2	(932)	-	-	(932)	-	-	(932)
Knox Lead Track Grant	969	-	-	969	-	-	969
Knox Lead Track Expenses	122,025	-	9,523	112,502	362,814	10,400	464,916
Juvenile Account. Blk. Grant	(26)	-	-	(26)	-	-	(26)
IN Crim Just Vict Ast/ 02va147	(19,075)	37,247	37,590	(19,418)	38,185	37,752	(18,985)
WIC Program / #2	(215)	-	-	(215)	-	-	(215)
WIC Program / #3	490	-	-	490	-	-	490
Indiana Prosecuting Att. Grant	-	1,784	1,008	776	-	321	455
Pandemic Influenza Preparednes	2,000	-	-	2,000	-	-	2,000

STARKE 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			Cash and Investments			Cash and
	01-01-17	Receipts	Disbursements	12-31-17	Receipts	Disbursements	Investments
							12-31-18
Mosquito Control Block Grant	420	-	-	420	-	-	420
WIC Program 2012	1,536	-	-	1,536	-	-	1,536
Children's Psychiatric Res. Tr	1,056	-	-	1,056	-	-	1,056
Child Services	6,691	-	-	6,691	-	-	6,691
Yellow River Basin Project	-	-	-	-	111,303	98,346	12,957
County & Local Law Enforcement	73	274	376	(29)	333	128	176
Rural Demonstration Project	(596)	-	-	(596)	-	-	(596)
Public Health Preparedness Grt	153	-	-	153	-	-	153
LHMF/Tobacco Settlement	118,945	8,747	11,434	116,258	17,495	12,315	121,438
Operation Pullover	(4,833)	421	-	(4,412)	-	-	(4,412)
Victim Assistant Grant-97va046	(4)	-	-	(4)	-	-	(4)
Child Immunization Grant	60	-	-	60	-	-	60
Drug Analysis Test Kits Grant	9	-	-	9	-	-	9
Criminal Justice Grant Fed	(20)	-	-	(20)	-	-	(20)
SCCC Grant 2017-2018	-	182,417	147,461	34,956	121,610	149,737	6,829
Community Crossings Grant	-	-	-	-	508,096	500,087	8,009
Starke Marshall Interdiction	-	2,337	2,152	185	1,689	1,210	664
BPPE	-	-	-	-	2,650	-	2,650
WTH GRANT	2,350	-	-	2,350	-	-	2,350
JDAI Misc. Grant	5,000	-	80	4,920	-	2,228	2,692
WIC 1	3,373	-	-	3,373	-	-	3,373
No. Indiana Community Found.	-	-	-	-	14,350	13,941	409
Starke Co. Forest Grant	-	-	-	-	15,200	15,200	-
Effective Public Policy Grant	(10,000)	-	-	(10,000)	-	-	(10,000)
JDAI Coordinator Grant	16,044	41,939	60,551	(2,568)	68,070	54,084	11,418
Bass Lake Beach Grant	-	-	-	-	5,000	5,000	-
Court Interpreter Grant	2,775	-	350	2,425	-	35	2,390
WIC/Breastfeeding	(7)	-	-	(7)	-	-	(7)
WIC Program	146	-	-	146	-	-	146
JDAI Program & Services	-	31,971	1,240	30,731	14,388	36,687	8,432
WIC Program 2016	1	-	-	1	-	-	1
WIC Program 2017	(3,425)	84,436	80,979	32	-	-	32
WIC Breastfeeding 2017	(247)	3,952	3,739	(34)	-	-	(34)
WIC Program 2018	-	9,905	20,095	(10,190)	92,019	81,623	206
WIC Breastfeeding 2018	-	-	667	(667)	4,936	4,475	(206)
WIC 2019	-	-	-	-	11,699	22,620	(10,921)
WIC BREASTFEEDING 2019	-	-	-	-	586	1,289	(703)
Totals	<u>\$ 15,465,928</u>	<u>\$ 42,669,615</u>	<u>\$ 44,150,702</u>	<u>\$ 13,984,841</u>	<u>\$ 43,566,948</u>	<u>\$ 42,883,558</u>	<u>\$ 14,668,231</u>

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

STARKE COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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,

STARKE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

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

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

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

E. Disbursements

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

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

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

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

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

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

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

STARKE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

STARKE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) 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.

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:

STARKE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Contributions

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

STARKE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of certain funds being established to account for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2017 and 2018. In addition, some funds had deficits in cash due to expenditures exceeding receipts for the years ended December 31, 2017 and 2018.

Note 8. Restatements

For the year ended December 31, 2017, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The Sheriff's Inmate Trust fund beginning balance at January 1, 2017, was adjusted, which increased the beginning cash and investment balance by \$10,047.

Note 9. Holding Corporation

The County has entered into a capital lease with the Starke County Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the years 2017 and 2018 totaled \$1,071,500 and \$1,070,500, respectively.

Note 10. Subsequent Events

On March 4, 2019, the County Commissioners awarded a bid to Rieth-Riley for the Community Crossings Grant projects in the amount of \$684,475.79.

On June 17, 2019, the County Commissioners awarded a bid to JCI Bridge Group for the Bridge 140 repairs in the amount of \$391,070.90.

Note 11. Combined Funds

Funds related to the Clerk Trust and Clerk ISETS funds were combined into one fund for the prior financial statement, but were reported individually in the current financial statement.

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

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

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

	Co General	Accident Report Fees	Cedit / Co Econ Dev Income Tax	Child Advocacy	Clerks Perpetual	St.Co.Community Correct-Grant	Community Transition Program	Int Congressional School	Principal Congressional School	County Option Dog Tax
Cash and investments - beginning	\$ 649,112	\$ 437	\$ 817,957	\$ 297	\$ 39,176	\$ 71,761	\$ 11,685	\$ 6,333	\$ 14,731	\$ 911
Receipts:										
Taxes	4,554,539	-	-	-	-	-	-	-	-	-
Licenses and permits	117,886	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	603,704	-	-	-	-	121,610	-	-	-	179
Charges for services	1,318,400	-	-	-	-	-	-	-	-	32
Fines and forfeits	13,846	-	-	-	-	-	-	-	-	-
Other receipts	912,116	1,330	1,326,332	-	5,537	-	-	-	-	-
Total receipts	7,520,491	1,330	1,326,332	-	5,537	121,610	-	-	-	211
Disbursements:										
Personal services	5,208,476	-	-	-	-	174,779	-	-	-	-
Supplies	277,739	-	-	-	-	-	-	-	-	-
Other services and charges	861,642	-	1,780,595	-	-	462	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	28,066	-	-	-	-	-	-	-	-	-
Other disbursements	971,312	1,264	-	-	357	-	-	-	-	202
Total disbursements	7,347,235	1,264	1,780,595	-	357	175,241	-	-	-	202
Excess (deficiency) of receipts over disbursements	173,256	66	(454,263)	-	5,180	(53,631)	-	-	-	9
Cash and investments - ending	\$ 822,368	\$ 503	\$ 363,694	\$ 297	\$ 44,356	\$ 18,130	\$ 11,685	\$ 6,333	\$ 14,731	\$ 920

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

	County Share Sales Disclosure	Cumulative Bridge	Cum Capital Development	DTFSC Fines & Fees	LEPC	County Extradition Fund	Firearms Training	Health	Levy Excess	Local Health Maint LM-174
Cash and investments - beginning	\$ 3,142	\$ 72,351	\$ 51,374	\$ 7,262	\$ 536	\$ -	\$ 35,631	\$ 4,834	\$ 6,349	\$ 178,201
Receipts:										
Taxes	-	32,175	29,336	-	-	-	-	111,666	-	-
Licenses and permits	-	-	-	-	-	-	-	30,052	-	-
Intergovernmental receipts	-	34,846	2,836	-	-	-	-	10,724	-	16,570
Charges for services	-	-	1,158	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	3,172	-	1,912	13,997	-	-	11,010	18	-	-
Total receipts	3,172	67,021	35,242	13,997	-	-	11,010	152,460	-	16,570
Disbursements:										
Personal services	-	52,756	-	-	-	-	-	137,371	-	-
Supplies	-	2,032	-	-	-	-	-	5,285	-	2,353
Other services and charges	-	57,389	-	-	-	-	-	219	-	13,084
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	60,487	16,480	-	-	9,508	-	-	-
Total disbursements	-	112,177	60,487	16,480	-	-	9,508	142,875	-	15,437
Excess (deficiency) of receipts over disbursements	3,172	(45,156)	(25,245)	(2,483)	-	-	1,502	9,585	-	1,133
Cash and investments - ending	\$ 6,314	\$ 27,195	\$ 26,129	\$ 4,779	\$ 536	\$ -	\$ 37,133	\$ 14,419	\$ 6,349	\$ 179,334

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

	Local Road & Street	Medical Care for Inmates	County Corrections Fund	Highway Department	Sale Of Plat Books	Rainy Day Fund	2015 Reassessment	County Police Pension Trust	Supplemental Pub Defender Svc	Surplus Tax
Cash and investments - beginning	\$ 16,432	\$ (2,054)	\$ 3,478	\$ 272,224	\$ 1,048	\$ 1,421,188	\$ 10,728	\$ -	\$ 3,498	\$ 65,660
Receipts:										
Taxes	-	-	-	-	-	-	318,910	-	-	-
Licenses and permits	-	-	-	1,750	-	-	-	-	-	-
Intergovernmental receipts	314,355	-	-	2,620,055	-	-	30,633	-	-	-
Charges for services	-	-	-	3,765	-	-	-	35,801	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	4,987	16,350	16,965	-	800,000	253	28	10,952	33,650
Total receipts	314,355	4,987	16,350	2,642,535	-	800,000	349,796	35,829	10,952	33,650
Disbursements:										
Personal services	-	55	-	1,463,042	-	-	133,705	-	-	-
Supplies	-	-	-	514,095	-	-	833	-	-	-
Other services and charges	245,725	-	-	321,674	-	-	200,260	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	231,480	-	-	-	-	-	-
Other disbursements	-	6,504	7,603	-	-	750,000	3,950	31,604	11,094	21,011
Total disbursements	245,725	6,559	7,603	2,530,291	-	750,000	338,748	31,604	11,094	21,011
Excess (deficiency) of receipts over disbursements	68,630	(1,572)	8,747	112,244	-	50,000	11,048	4,225	(142)	12,639
Cash and investments - ending	\$ 85,062	\$ (3,626)	\$ 12,225	\$ 384,468	\$ 1,048	\$ 1,471,188	\$ 21,776	\$ 4,225	\$ 3,356	\$ 78,299

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

	Surveyor Corner Perpetual	2009 Tax Sale Surplus	Unsafe Building	CASA Grant	Co. Aud. Ineligible Ded. Fund	Co. Elected Off. Training Fund	911 Fund	Supplemental Adult	Alternative Dispute Resolution	General Drain Maintenance
Cash and investments - beginning	\$ 7,357	\$ 462	\$ 15,749	\$ 23,470	\$ 10,927	\$ 10,264	\$ 112,023	\$ 332,104	\$ 1,350	\$ 997,420
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	22,422	-	-	-	-	-	-
Charges for services	10,760	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	51,199	-	-
Other receipts	-	-	700	145	-	2,669	418,004	-	960	265,017
Total receipts	10,760	-	700	22,567	-	2,669	418,004	51,199	960	265,017
Disbursements:										
Personal services	-	-	-	-	-	-	336,731	62,571	-	-
Supplies	-	-	-	-	-	-	1,549	4,681	-	-
Other services and charges	-	-	-	-	-	-	66,484	8,350	1,039	418,052
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	2,647	-	-
Other disbursements	6,920	-	228	26,917	-	-	-	-	-	-
Total disbursements	6,920	-	228	26,917	-	-	404,764	78,249	1,039	418,052
Excess (deficiency) of receipts over disbursements	3,840	-	472	(4,350)	-	2,669	13,240	(27,050)	(79)	(153,035)
Cash and investments - ending	\$ 11,197	\$ 462	\$ 16,221	\$ 19,120	\$ 10,927	\$ 12,933	\$ 125,263	\$ 305,054	\$ 1,271	\$ 844,385

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

	Ems Donations For Educ./Suppl.	Dental Self Pay	Save The Hospital Fund	Payroll Clearing	Settlement	CVET	Financial Inst Tax	Cedit For Homestead Credits	HEA 1001-2008 St.HMSTD.Cr.Fund	Fines & Forfeitures
Cash and investments - beginning	\$ 5,638	\$ 84,966	\$ 5,150,852	\$ 8,695	\$ -	\$ -	\$ -	\$ 2,586	\$ 215	\$ 668
Receipts:										
Taxes	-	-	-	-	14,196,640	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	2,078,954	30,817	20,229	-	-	-
Charges for services	-	-	75,000	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	8,392	27,620	45,994	1,763,198	365,399	30,828	31,761	-	-	5,499
Total receipts	8,392	27,620	120,994	1,763,198	16,640,993	61,645	51,990	-	-	5,499
Disbursements:										
Personal services	-	-	-	205	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	666	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	8,237	24,627	-	1,746,305	16,640,993	61,645	51,990	2,586	215	4,683
Total disbursements	8,903	24,627	-	1,746,510	16,640,993	61,645	51,990	2,586	215	4,683
Excess (deficiency) of receipts over disbursements	(511)	2,993	120,994	16,688	-	-	-	(2,586)	(215)	816
Cash and investments - ending	\$ 5,127	\$ 87,959	\$ 5,271,846	\$ 25,383	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,484

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

	Jdgmts For Violation Of Infrac	Special Death Benefits	State Share Disclosure Fee	Coroners Cont Ed	Mortgage Recording Fee State	Sex Offender Fees--Sheriff	Child Restraint Violations	Education Plate Fee	Riverboat Wagering Rev Shrg	Innkeeper's Tax
Cash and investments - beginning	\$ 1,129	\$ 289	\$ 575	\$ 1,985	\$ 393	\$ 355	\$ 50	\$ 38	\$ -	\$ 11,768
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	1,973	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	14,417	1,651	3,173	1,512	-	2,396	200	338	138,401	7,054
Total receipts	14,417	1,651	3,173	1,512	1,973	2,396	200	338	138,401	7,054
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	12,266	1,696	3,193	3,156	2,008	2,576	250	375	138,401	12,528
Total disbursements	12,266	1,696	3,193	3,156	2,008	2,576	250	375	138,401	12,528
Excess (deficiency) of receipts over disbursements	2,151	(45)	(20)	(1,644)	(35)	(180)	(50)	(37)	-	(5,474)
Cash and investments - ending	\$ 3,280	\$ 244	\$ 555	\$ 341	\$ 358	\$ 175	\$ -	\$ 1	\$ -	\$ 6,294

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

	City / Town Share Court Costs	Title IV-D Incentive Fund	Title IV-D Prosecutor	Title IV-D Clerk	Operation Pullover 2017	BPPE	Clerk Trust	Clerk ISETS	Prosecutor	Sheriff's Inmate Trust
Cash and investments - beginning	\$ 34,001	\$ 77,464	\$ 3,537	\$ 19,494	\$ -	\$ -	\$ 357,205	\$ 3,421	\$ 51	\$ 13,612
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	2,885	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	2,200	-	-	-	-
Charges for services	-	12,783	19,233	12,783	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	998,081	373,021	4,067	475,825
Total receipts	<u>2,885</u>	<u>12,783</u>	<u>19,233</u>	<u>12,783</u>	<u>-</u>	<u>2,200</u>	<u>998,081</u>	<u>373,021</u>	<u>4,067</u>	<u>475,825</u>
Disbursements:										
Personal services	-	21,485	18,680	18,962	2,142	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	24	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	2,307	-	-	-	-	-	-	-	-
Other disbursements	-	326	-	620	-	-	964,140	368,299	4,067	472,835
Total disbursements	<u>-</u>	<u>24,118</u>	<u>18,704</u>	<u>19,582</u>	<u>2,142</u>	<u>-</u>	<u>964,140</u>	<u>368,299</u>	<u>4,067</u>	<u>472,835</u>
Excess (deficiency) of receipts over disbursements	<u>2,885</u>	<u>(11,335)</u>	<u>529</u>	<u>(6,799)</u>	<u>(2,142)</u>	<u>2,200</u>	<u>33,941</u>	<u>4,722</u>	<u>-</u>	<u>2,990</u>
Cash and investments - ending	\$ <u>36,886</u>	\$ <u>66,129</u>	\$ <u>4,066</u>	\$ <u>12,695</u>	\$ <u>(2,142)</u>	\$ <u>2,200</u>	\$ <u>391,146</u>	\$ <u>8,143</u>	\$ <u>51</u>	\$ <u>16,602</u>

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

	Sheriff's Commissary	Treasurer	Supplemental Juvenile	CEDIT-SPECIAL JAIL PROJECT	LOIT Special Distribution	CASA Donations	Community Corrections	Auditor's Transfer Fee	CAD SYSTEM	Jury Pay
Cash and investments - beginning	\$ 19,641	\$ 620,395	\$ 63,186	\$ 2,357,104	\$ 208,792	\$ 117	\$ -	\$ 33,084	\$ -	\$ (272)
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	95
Intergovernmental receipts	-	-	-	-	-	-	1,200	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	2,464	-	-	-	-	-	-	-
Other receipts	297,660	905,285	-	2,417,223	-	100	-	6,340	-	196
Total receipts	297,660	905,285	2,464	2,417,223	-	100	1,200	6,340	-	291
Disbursements:										
Personal services	-	-	24,880	450,678	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	551	-	-	-
Other services and charges	-	-	-	2,367,460	-	-	303	-	-	-
Debt service - principal and interest	-	-	-	1,071,500	-	-	-	-	-	-
Capital outlay	-	-	485	29,345	-	-	-	-	-	-
Other disbursements	303,013	620,395	-	24,166	208,792	-	-	10	-	-
Total disbursements	303,013	620,395	25,365	3,943,149	208,792	-	854	10	-	-
Excess (deficiency) of receipts over disbursements	(5,353)	284,890	(22,901)	(1,525,926)	(208,792)	100	346	6,330	-	291
Cash and investments - ending	\$ 14,288	\$ 905,285	\$ 40,285	\$ 831,178	\$ -	\$ 217	\$ 346	\$ 39,414	\$ -	\$ 19

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

	Recorder Perpetual	Pretrial Diversion Fund	Special Vehicle Inspect Fund	Auditor Fees--Co. Opt. Dog Tax	Starke County Forest Fund	Election Bd. Candidate Penalty	Therapeutic Community Program	Redact Fund--Recorder	Annex Building Sprinkler Claim	2017 Tax Sale
Cash and investments - beginning	\$ 73,597	\$ 21,292	\$ 473	\$ 304	\$ 4,883	\$ -	\$ 83,343	\$ 4,572	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	50,320	-	-	-	-	-	291,340	2,669	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	43,060	130	-	11,450	-	18,760	-	-	781,900
Total receipts	50,320	43,060	130	-	11,450	-	310,100	2,669	-	781,900
Disbursements:										
Personal services	-	6,355	-	-	-	-	184,164	-	-	-
Supplies	-	-	-	-	-	-	37,911	-	-	-
Other services and charges	-	-	360	-	-	-	164,175	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	26,873	44,424	190	-	225	-	-	-	-	439,623
Total disbursements	26,873	50,779	550	-	225	-	386,250	-	-	439,623
Excess (deficiency) of receipts over disbursements	23,447	(7,719)	(420)	-	11,225	-	(76,150)	2,669	-	342,277
Cash and investments - ending	\$ 97,044	\$ 13,573	\$ 53	\$ 304	\$ 16,108	\$ -	\$ 7,193	\$ 7,241	\$ -	\$ 342,277

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

	SCCC Project Income	Park Board	2015 Tax Sale Fund	Surveyor Copy Fund	SCCC CONTRIBUTION FOR PROJECT	SCCC CTP Fees	2018 TAX SALE	2013 Tax Sale Surplus	Sales Tax	Park Board Donation Fund
Cash and investments - beginning	\$ 53,502	\$ -	\$ 3,849	\$ -	\$ 100,000	\$ 208,435	\$ -	\$ 20,687	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	88,307	-	-	-	-	-	-	-	-	-
Fines and forfeits	64,701	-	-	-	-	-	-	-	-	-
Other receipts	24,920	-	-	-	-	56,068	-	-	-	-
Total receipts	177,928	-	-	-	-	56,068	-	-	-	-
Disbursements:										
Personal services	77,505	-	-	-	-	-	-	-	-	-
Supplies	4,838	-	-	-	-	-	-	-	-	-
Other services and charges	28,172	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	5,649	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	100,000	119,043	-	-	-	-
Total disbursements	116,164	-	-	-	100,000	119,043	-	-	-	-
Excess (deficiency) of receipts over disbursements	61,764	-	-	-	(100,000)	(62,975)	-	-	-	-
Cash and investments - ending	\$ 115,266	\$ -	\$ 3,849	\$ -	\$ -	\$ 145,460	\$ -	\$ 20,687	\$ -	\$ -

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

	2016 Tax Sale Fund	2015 Tax Certificate Sale	2016 Tax Certificate Sale	2017 Certificate Tax Sale	General Pop. Substance Abuse	Gen. Pop Subs. Abuse 2nd Year	WIC Special Fund	2018 Tax Certificate Sale	SCCC Contribution
Cash and investments - beginning	\$ 146,556	\$ 1,103	\$ 5,085	\$ -	\$ 47,352	\$ -	\$ 1,745	\$ -	\$ 1,243
Receipts:									
Taxes	3,709	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	28,411	47,352	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	106,992	-	773	39	-	-	-	-	2,110
Total receipts	110,701	-	773	39	28,411	47,352	-	-	2,110
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	785
Other services and charges	-	-	-	-	-	-	-	-	602
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	236,868	-	4,853	39	35,132	34,907	-	-	-
Total disbursements	236,868	-	4,853	39	35,132	34,907	-	-	1,387
Excess (deficiency) of receipts over disbursements	(126,167)	-	(4,080)	-	(6,721)	12,445	-	-	723
Cash and investments - ending	\$ 20,389	\$ 1,103	\$ 1,005	\$ -	\$ 40,631	\$ 12,445	\$ 1,745	\$ -	\$ 1,966

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

	Courthouse Elevator Sus. Fund	2019 Tax Certificate Sale	State Pay Public Defender	LIT PROPERTY TAX RELIEF	LIT CERTIFIED SHARES	LIT CEDIT	Emergency Management Grant	DOC Probation Dept Grant	Title 3 Fund (No Approp Nec)
Cash and investments - beginning	\$ -	\$ -	\$ 11,667	\$ -	\$ -	\$ -	\$ 22,948	\$ 36,620	\$ 3,292
Receipts:									
Taxes	-	-	-	-	1,105,515	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	56,000	223,128	-	-	14,361	59,068	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	5,000	-	-	2,801	-	533,070	-	3,938	-
Total receipts	5,000	-	56,000	225,929	1,105,515	533,070	14,361	63,006	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	49,451	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	22,557	218,564	1,105,515	533,070	20,122	36,257	-
Total disbursements	-	-	22,557	218,564	1,105,515	533,070	20,122	85,708	-
Excess (deficiency) of receipts over disbursements	5,000	-	33,443	7,365	-	-	(5,761)	(22,702)	-
Cash and investments - ending	\$ 5,000	\$ -	\$ 45,110	\$ 7,365	\$ -	\$ -	\$ 17,187	\$ 13,918	\$ 3,292

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

	Juv. Tracking Grant 04-jf-033	Starke County Check Enfrmt Fd	Prosecutor's S.T.O.P. Grant	Probation-indigent Assistance	Hava Accessibility Grant	2009 Polling Place Grant	Tact Narco Team Rico	Victim's Assistance #2	Knox Lead Track Grant
Cash and investments - beginning	\$ 23	\$ 2,091	\$ 3,337	\$ 1,500	\$ 4,700	\$ (16)	\$ 567	\$ (932)	\$ 969
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	93	-	-	-	-	-	-	-
Total receipts	-	93	-	-	-	-	-	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	500	-	-
Total disbursements	-	-	-	-	-	-	500	-	-
Excess (deficiency) of receipts over disbursements	-	93	-	-	-	-	(500)	-	-
Cash and investments - ending	\$ 23	\$ 2,184	\$ 3,337	\$ 1,500	\$ 4,700	\$ (16)	\$ 67	\$ (932)	\$ 969

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

	Knox Lead Track Expenses	Juvenile Account. Blk. Grant	IN Crim Just Vict Ast/ 02va147	WIC Program / #2	WIC Program / #3	Indiana Prosecuting Att. Grant	Pandemic Influenza Preparednes	Mosquito Control Block Grant	WIC Program 2012
Cash and investments - beginning	\$ 122,025	\$ (26)	\$ (19,075)	\$ (215)	\$ 490	\$ -	\$ 2,000	\$ 420	\$ 1,536
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	29,778	-	-	1,784	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	7,469	-	-	-	-	-	-
Total receipts	-	-	37,247	-	-	1,784	-	-	-
Disbursements:									
Personal services	-	-	37,590	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	9,523	-	-	-	-	1,008	-	-	-
Total disbursements	9,523	-	37,590	-	-	1,008	-	-	-
Excess (deficiency) of receipts over disbursements	(9,523)	-	(343)	-	-	776	-	-	-
Cash and investments - ending	\$ 112,502	\$ (26)	\$ (19,418)	\$ (215)	\$ 490	\$ 776	\$ 2,000	\$ 420	\$ 1,536

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

	Children's Psychiatric Res. Tr	Child Services	Yellow River Basin Project	County & Local Law Enforcement	Rural Demonstration Project	Public Health Preparedness Grt	LHMF/Tobacco Settlement	Operation Pullover	Victim Assistant Grant-97va046
Cash and investments - beginning	\$ 1,056	\$ 6,691	\$ -	\$ 73	\$ (596)	\$ 153	\$ 118,945	\$ (4,833)	\$ (4)
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	8,747	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	274	-	-	-	421	-
Total receipts	-	-	-	274	-	-	8,747	421	-
Disbursements:									
Personal services	-	-	-	-	-	-	11,434	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	376	-	-	-	-	-
Total disbursements	-	-	-	376	-	-	11,434	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	(102)	-	-	(2,687)	421	-
Cash and investments - ending	\$ 1,056	\$ 6,691	\$ -	\$ (29)	\$ (596)	\$ 153	\$ 116,258	\$ (4,412)	\$ (4)

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

	Child Immunization Grant	Drug Analysis Test Kits Grant	Criminal Justice Grant Fed	SCCC Grant 2017-2018	Community Crossings Grant	Starke Marshall Interdiction	BPPE	WTH GRANT	JDAI Misc. Grant
Cash and investments - beginning	\$ 60	\$ 9	\$ (20)	\$ -	\$ -	\$ -	\$ -	\$ 2,350	\$ 5,000
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	182,417	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	2,337	-	-	-
Total receipts	-	-	-	182,417	-	2,337	-	-	-
Disbursements:									
Personal services	-	-	-	147,373	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	88	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	2,152	-	-	80
Total disbursements	-	-	-	147,461	-	2,152	-	-	80
Excess (deficiency) of receipts over disbursements	-	-	-	34,956	-	185	-	-	(80)
Cash and investments - ending	\$ 60	\$ 9	\$ (20)	\$ 34,956	\$ -	\$ 185	\$ -	\$ 2,350	\$ 4,920

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

	WIC 1	No. Indiana Community Found.	Starke Co. Forest Grant	Effective Public Policy Grant	JDAI Coordinator Grant	Bass Lake Beach Grant	Court Interpreter Grant	WIC/Breastfeeding	WIC Program
Cash and investments - beginning	\$ 3,373	\$ -	\$ -	\$ (10,000)	\$ 16,044	\$ -	\$ 2,775	\$ (7)	\$ 146
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	41,939	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	41,939	-	-	-	-
Disbursements:									
Personal services	-	-	-	-	45,398	-	-	-	-
Supplies	-	-	-	-	3,946	-	-	-	-
Other services and charges	-	-	-	-	1,258	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	2,955	-	-	-	-
Other disbursements	-	-	-	-	6,994	-	350	-	-
Total disbursements	-	-	-	-	60,551	-	350	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	(18,612)	-	(350)	-	-
Cash and investments - ending	\$ 3,373	\$ -	\$ -	\$ (10,000)	\$ (2,568)	\$ -	\$ 2,425	\$ (7)	\$ 146

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

	JDAI Program & Services	WIC Program 2016	WIC Program 2017	WIC Breastfeeding 2017	WIC Program 2018	WIC Breastfeeding 2018	WIC 2019	WIC BREASTFEEDING 2019	Totals
Cash and investments - beginning	\$ -	\$ 1	\$ (3,425)	\$ (247)	\$ -	\$ -	\$ -	\$ -	\$ 15,465,928
Receipts:									
Taxes	-	-	-	-	-	-	-	-	20,352,490
Licenses and permits	-	-	-	-	-	-	-	-	152,668
Intergovernmental receipts	31,971	-	84,436	3,952	9,905	-	-	-	6,734,583
Charges for services	-	-	-	-	-	-	-	-	1,924,324
Fines and forfeits	-	-	-	-	-	-	-	-	132,210
Other receipts	-	-	-	-	-	-	-	-	13,373,340
Total receipts	<u>31,971</u>	<u>-</u>	<u>84,436</u>	<u>3,952</u>	<u>9,905</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>42,669,615</u>
Disbursements:									
Personal services	-	-	70,181	3,222	17,270	606	-	-	8,757,067
Supplies	-	-	2,846	114	-	-	-	-	859,558
Other services and charges	499	-	7,952	403	2,825	61	-	-	6,549,823
Debt service - principal and interest	-	-	-	-	-	-	-	-	1,071,500
Capital outlay	-	-	-	-	-	-	-	-	302,934
Other disbursements	741	-	-	-	-	-	-	-	26,609,820
Total disbursements	<u>1,240</u>	<u>-</u>	<u>80,979</u>	<u>3,739</u>	<u>20,095</u>	<u>667</u>	<u>-</u>	<u>-</u>	<u>44,150,702</u>
Excess (deficiency) of receipts over disbursements	<u>30,731</u>	<u>-</u>	<u>3,457</u>	<u>213</u>	<u>(10,190)</u>	<u>(667)</u>	<u>-</u>	<u>-</u>	<u>(1,481,087)</u>
Cash and investments - ending	<u>\$ 30,731</u>	<u>\$ 1</u>	<u>\$ 32</u>	<u>\$ (34)</u>	<u>\$ (10,190)</u>	<u>\$ (667)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,984,841</u>

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

	Co General	Accident Report Fees	Cedit / Co Econ Dev Income Tax	Child Advocacy	Clerks Perpetual	St.Co.Community Correct-Grant	Community Transition Program	Int Congressional School	Principal Congressional School	County Option Dog Tax
Cash and investments - beginning	\$ 822,368	\$ 503	\$ 363,694	\$ 297	\$ 44,356	\$ 18,130	\$ 11,685	\$ 6,333	\$ 14,731	\$ 920
Receipts:										
Taxes	4,295,173	-	-	-	-	-	-	-	-	-
Licenses and permits	128,110	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	678,379	-	-	-	-	202,693	-	-	-	153
Charges for services	1,264,464	-	-	-	-	-	-	-	-	27
Fines and forfeits	17,949	-	-	-	-	-	-	-	-	-
Other receipts	195,379	1,145	1,397,025	-	7,046	290	-	-	-	-
Total receipts	6,579,454	1,145	1,397,025	-	7,046	202,983	-	-	-	180
Disbursements:										
Personal services	5,583,452	-	-	-	-	124,306	-	-	-	-
Supplies	226,216	-	-	-	-	157	-	-	-	-
Other services and charges	976,403	-	1,185,066	-	-	1,237	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	13,380	-	43,864	-	-	-	-	-	-	-
Other disbursements	394,112	1,276	-	-	6,685	18,420	-	-	-	-
Total disbursements	7,193,563	1,276	1,228,930	-	6,685	144,120	-	-	-	-
Excess (deficiency) of receipts over disbursements	(614,109)	(131)	168,095	-	361	58,863	-	-	-	180
Cash and investments - ending	\$ 208,259	\$ 372	\$ 531,789	\$ 297	\$ 44,717	\$ 76,993	\$ 11,685	\$ 6,333	\$ 14,731	\$ 1,100

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

	County Share Sales Disclosure	Cumulative Bridge	Cum Capital Development	DTFSC Fines & Fees	LEPC	County Extradition Fund	Firearms Training	Health	Levy Excess	Local Health Maint LM-174
Cash and investments - beginning	\$ 6,314	\$ 27,195	\$ 26,129	\$ 4,779	\$ 536	\$ -	\$ 37,133	\$ 14,419	\$ 6,349	\$ 179,334
Receipts:										
Taxes	-	261,556	285,334	-	-	-	-	107,476	-	-
Licenses and permits	-	-	-	-	-	81	-	32,347	-	-
Intergovernmental receipts	-	40,791	32,048	-	-	-	-	12,069	-	33,139
Charges for services	10	1,296	3,729	-	-	-	-	133	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	3,490	-	-	19,921	-	-	13,155	-	-	-
Total receipts	3,500	303,643	321,111	19,921	-	81	13,155	152,025	-	33,139
Disbursements:										
Personal services	-	54,096	-	-	-	-	-	145,983	-	6,832
Supplies	-	4,573	-	-	-	-	-	2,448	-	1,433
Other services and charges	-	161,297	5,189	-	-	-	-	-	-	13,975
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	31,263	-	-	-	-	-	-	-
Other disbursements	-	-	72,732	18,745	293	-	39,046	-	-	-
Total disbursements	-	219,966	109,184	18,745	293	-	39,046	148,431	-	22,240
Excess (deficiency) of receipts over disbursements	3,500	83,677	211,927	1,176	(293)	81	(25,891)	3,594	-	10,899
Cash and investments - ending	\$ 9,814	\$ 110,872	\$ 238,056	\$ 5,955	\$ 243	\$ 81	\$ 11,242	\$ 18,013	\$ 6,349	\$ 190,233

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

	Local Road & Street	Medical Care for Inmates	County Corrections Fund	Highway Department	Sale Of Plat Books	Rainy Day Fund	2015 Reassessment	County Police Pension Trust	Supplemental Pub Defender Svc	Surplus Tax
Cash and investments - beginning	\$ 85,062	\$ (3,626)	\$ 12,225	\$ 384,468	\$ 1,048	\$ 1,471,188	\$ 21,776	\$ 4,225	\$ 3,356	\$ 78,299
Receipts:										
Taxes	-	-	-	-	-	-	307,210	-	-	-
Licenses and permits	-	-	-	3,036	-	-	-	-	-	-
Intergovernmental receipts	428,682	-	-	3,270,226	-	-	34,504	-	-	-
Charges for services	-	-	-	50,192	-	-	-	44,154	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	16,350	133,698	13	-	269	-	11,590	13,279
Total receipts	428,682	-	16,350	3,457,152	13	-	341,983	44,154	11,590	13,279
Disbursements:										
Personal services	-	-	-	1,638,238	-	-	139,214	-	-	-
Supplies	-	-	-	1,141,784	-	-	915	-	-	-
Other services and charges	350,786	-	-	376,643	-	-	191,139	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	256,891	-	8,506	-	-	-	-
Other disbursements	-	-	25,804	2,038	-	-	7,744	48,379	4,921	65,885
Total disbursements	350,786	-	25,804	3,415,594	-	8,506	339,012	48,379	4,921	65,885
Excess (deficiency) of receipts over disbursements	77,896	-	(9,454)	41,558	13	(8,506)	2,971	(4,225)	6,669	(52,606)
Cash and investments - ending	\$ 162,958	\$ (3,626)	\$ 2,771	\$ 426,026	\$ 1,061	\$ 1,462,682	\$ 24,747	\$ -	\$ 10,025	\$ 25,693

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

	Surveyor Corner Perpetual	2009 Tax Sale Surplus	Unsafe Building	CASA Grant	Co. Aud. Ineligible Ded. Fund	Co. Elected Off. Training Fund	911 Fund	Supplemental Adult	Alternative Dispute Resolution	General Drain Maintenance
Cash and investments - beginning	\$ 11,197	\$ 462	\$ 16,221	\$ 19,120	\$ 10,927	\$ 12,933	\$ 125,263	\$ 305,054	\$ 1,271	\$ 844,385
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	19,413	-	-	-	-	-	-
Charges for services	17,900	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	70,197	-	-
Other receipts	-	-	390	-	-	3,637	423,197	-	-	290,061
Total receipts	17,900	-	390	19,413	-	3,637	423,197	70,197	-	290,061
Disbursements:										
Personal services	-	-	-	-	-	-	363,156	40,766	-	-
Supplies	-	-	-	-	-	-	2,991	3,481	-	-
Other services and charges	-	-	-	-	-	-	76,090	11,621	410	190,427
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	1,940	-	-	-
Other disbursements	2,634	462	1,163	22,309	-	594	-	83	60	-
Total disbursements	2,634	462	1,163	22,309	-	594	444,177	55,951	470	190,427
Excess (deficiency) of receipts over disbursements	15,266	(462)	(773)	(2,896)	-	3,043	(20,980)	14,246	(470)	99,634
Cash and investments - ending	\$ 26,463	\$ -	\$ 15,448	\$ 16,224	\$ 10,927	\$ 15,976	\$ 104,283	\$ 319,300	\$ 801	\$ 944,019

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

	Ems Donations For Educ./Suppl.	Dental Self Pay	Save The Hospital Fund	Payroll Clearing	Settlement	CVET	Financial Inst Tax	Cedit For Homestead Credits	HEA 1001-2008 St.HMSTD.Cr.Fund	Fines & Forfeitures
Cash and investments - beginning	\$ 5,127	\$ 87,959	\$ 5,271,846	\$ 25,383	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,484
Receipts:										
Taxes	-	-	-	-	14,532,925	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	2,503,571	67,090	28,554	-	-	-
Charges for services	-	-	56,250	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	32,702	28,020	-	1,865,613	348,219	-	20,229	-	-	5,628
Total receipts	32,702	28,020	56,250	1,865,613	17,384,715	67,090	48,783	-	-	5,628
Disbursements:										
Personal services	-	48,256	-	-	-	-	-	-	-	-
Supplies	-	-	-	60	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	26,277	899	-	1,860,598	17,384,715	67,090	48,782	-	-	6,886
Total disbursements	26,277	49,155	-	1,860,658	17,384,715	67,090	48,782	-	-	6,886
Excess (deficiency) of receipts over disbursements	6,425	(21,135)	56,250	4,955	-	-	1	-	-	(1,258)
Cash and investments - ending	\$ 11,552	\$ 66,824	\$ 5,328,096	\$ 30,338	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ 226

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

	Jdgmts For Violation Of Infrac	Special Death Benefits	State Share Disclosure Fee	Coroners Cont Ed	Mortgage Recording Fee State	Sex Offender Fees--Sheriff	Child Restraint Violations	Education Plate Fee	Riverboat Wagering Rev Shrg	Innkeeper's Tax
Cash and investments - beginning	\$ 3,280	\$ 244	\$ 555	\$ 341	\$ 358	\$ 175	\$ -	\$ 1	\$ -	\$ 6,294
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	1,790	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	12,168	1,066	3,500	1,811	-	2,555	175	431	138,401	4,862
Total receipts	12,168	1,066	3,500	1,811	1,790	2,555	175	431	138,401	4,862
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	14,277	1,146	3,465	1,885	1,738	2,540	175	413	138,401	10,971
Total disbursements	14,277	1,146	3,465	1,885	1,738	2,540	175	413	138,401	10,971
Excess (deficiency) of receipts over disbursements	(2,109)	(80)	35	(74)	52	15	-	18	-	(6,109)
Cash and investments - ending	\$ 1,171	\$ 164	\$ 590	\$ 267	\$ 410	\$ 190	\$ -	\$ 19	\$ -	\$ 185

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

	City / Town Share Court Costs	Title IV-D Incentive Fund	Title IV-D Prosecutor	Title IV-D Clerk	Operation Pullover 2017	BPPE	Clerk Trust	Clerk ISETS	Prosecutor	Sheriff's Inmate Trust
Cash and investments - beginning	\$ 36,886	\$ 66,129	\$ 4,066	\$ 12,695	\$ (2,142)	\$ 2,200	\$ 391,146	\$ 8,143	\$ 51	\$ 16,602
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	3,320	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	11,749	17,673	11,749	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	-	1,925	-	-	6,824	-	658,374	402,735	3,322	451,780
Total receipts	3,320	13,674	17,673	11,749	6,824	-	658,374	402,735	3,322	451,780
Disbursements:										
Personal services	-	30,639	7,087	11,267	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	1,127	-	509	5,383	-	662,061	404,385	3,322	442,995
Total disbursements	-	31,766	7,087	11,776	5,383	-	662,061	404,385	3,322	442,995
Excess (deficiency) of receipts over disbursements	3,320	(18,092)	10,586	(27)	1,440	-	(3,687)	(1,650)	-	8,785
Cash and investments - ending	\$ 40,206	\$ 48,037	\$ 14,652	\$ 12,668	\$ (702)	\$ 2,200	\$ 387,459	\$ 6,493	\$ 51	\$ 25,387

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

	Sheriff's Commissary	Treasurer	Supplemental Juvenile	CEDIT-SPECIAL JAIL PROJECT	LOIT Special Distribution	CASA Donations	Community Corrections	Auditor's Transfer Fee	CAD SYSTEM	Jury Pay
Cash and investments - beginning	\$ 14,288	\$ 905,285	\$ 40,285	\$ 831,178	\$ -	\$ 217	\$ 346	\$ 39,414	\$ -	\$ 19
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	3,687	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	17,775	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Other receipts	298,508	591,671	-	2,508,639	9,747	279	2,100	6,611	45,000	-
Total receipts	298,508	591,671	3,687	2,526,414	9,747	279	2,100	6,611	45,000	-
Disbursements:										
Personal services	-	-	23,751	531,752	-	-	-	-	-	-
Supplies	-	-	-	81,457	-	-	788	-	-	-
Other services and charges	-	-	-	307,349	-	-	-	-	25,120	-
Debt service - principal and interest	-	-	-	1,070,500	-	-	-	-	-	-
Capital outlay	-	-	-	33,891	-	-	-	-	-	-
Other disbursements	296,550	905,285	38	3,950	-	-	-	13,169	19,880	19
Total disbursements	296,550	905,285	23,789	2,028,899	-	-	788	13,169	45,000	19
Excess (deficiency) of receipts over disbursements	1,958	(313,614)	(20,102)	497,515	9,747	279	1,312	(6,558)	-	(19)
Cash and investments - ending	\$ 16,246	\$ 591,671	\$ 20,183	\$ 1,328,693	\$ 9,747	\$ 496	\$ 1,658	\$ 32,856	\$ -	\$ 0

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

	Recorder Perpetual	Pretrial Diversion Fund	Special Vehicle Inspect Fund	Auditor Fees--Co. Opt. Dog Tax	Starke County Forest Fund	Election Bd. Candidate Penalty	Therapeutic Community Program	Redact Fund--Recorder	Annex Building Sprinkler Claim	2017 Tax Sale
Cash and investments - beginning	\$ 97,044	\$ 13,573	\$ 53	\$ 304	\$ 16,108	\$ -	\$ 7,193	\$ 7,241	\$ -	\$ 342,277
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	170	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	64,523	-	-	-	-	-	383,215	20,062	20,034	-
Fines and forfeits	-	-	-	-	-	100	-	-	-	-
Other receipts	-	45,296	470	-	1,325	920	-	-	1,160	51,873
Total receipts	64,523	45,466	470	-	1,325	1,020	383,215	20,062	21,194	51,873
Disbursements:										
Personal services	-	5,282	-	-	-	-	231,156	-	-	-
Supplies	-	-	-	-	-	-	24,475	-	-	-
Other services and charges	-	-	-	-	-	-	111,195	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other disbursements	43,529	47,488	750	-	358	-	-	-	21,194	228,126
Total disbursements	43,529	52,770	750	-	358	-	366,826	-	21,194	228,126
Excess (deficiency) of receipts over disbursements	20,994	(7,304)	(280)	-	967	1,020	16,389	20,062	-	(176,253)
Cash and investments - ending	\$ 118,038	\$ 6,269	\$ (227)	\$ 304	\$ 17,075	\$ 1,020	\$ 23,582	\$ 27,303	\$ -	\$ 166,024

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

	SCCC Project Income	Park Board	2015 Tax Sale Fund	Surveyor Copy Fund	SCCC CONTRIBUTION FOR PROJECT	SCCC CTP Fees	2018 TAX SALE	2013 Tax Sale Surplus	Sales Tax	Park Board Donation Fund
Cash and investments - beginning	\$ 115,266	\$ -	\$ 3,849	\$ -	\$ -	\$ 145,460	\$ -	\$ 20,687	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	53,192	2,539	-	175	-	-	-	-	-	-
Fines and forfeits	98,342	-	-	-	-	-	-	-	-	-
Other receipts	32,757	-	1,792	-	-	27,325	336,401	-	592	1,000
Total receipts	184,291	2,539	1,792	175	-	27,325	336,401	-	592	1,000
Disbursements:										
Personal services	126,243	-	-	-	-	-	-	-	-	-
Supplies	6,080	-	-	-	-	-	-	-	-	-
Other services and charges	74,083	-	1,309	-	-	-	41	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	7,583	-	-	-	-	-	-	-	-	-
Other disbursements	-	1,139	-	-	-	-	69,449	20,687	592	1,000
Total disbursements	213,989	1,139	1,309	-	-	-	69,490	20,687	592	1,000
Excess (deficiency) of receipts over disbursements	(29,698)	1,400	483	175	-	27,325	266,911	(20,687)	-	-
Cash and investments - ending	\$ 85,568	\$ 1,400	\$ 4,332	\$ 175	\$ -	\$ 172,785	\$ 266,911	\$ -	\$ -	\$ -

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

	2016 Tax Sale Fund	2015 Tax Certificate Sale	2016 Tax Certificate Sale	2017 Certificate Tax Sale	General Pop. Substance Abuse	Gen. Pop Subs. Abuse 2nd Year	WIC Special Fund	2018 Tax Certificate Sale	SCCC Contribution
Cash and investments - beginning	\$ 20,389	\$ 1,103	\$ 1,005	\$ -	\$ 40,631	\$ 12,445	\$ 1,745	\$ -	\$ 1,966
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	75,762	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	13,759	-
Total receipts	-	-	-	-	-	75,762	-	13,759	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	720
Other services and charges	-	-	-	-	-	-	-	-	613
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	12,238	-	-	-	40,631	70,990	-	13,388	-
Total disbursements	12,238	-	-	-	40,631	70,990	-	13,388	1,333
Excess (deficiency) of receipts over disbursements	(12,238)	-	-	-	(40,631)	4,772	-	371	(1,333)
Cash and investments - ending	\$ 8,151	\$ 1,103	\$ 1,005	\$ -	\$ -	\$ 17,217	\$ 1,745	\$ 371	\$ 633

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

	Courthouse Elevator Sus. Fund	2019 Tax Certificate Sale	State Pay Public Defender	LIT PROPERTY TAX RELIEF	LIT CERTIFIED SHARES	LIT CEDIT	Emergency Management Grant	DOC Probation Dept Grant	Title 3 Fund (No Approp Nec)
Cash and investments - beginning	\$ 5,000	\$ -	\$ 45,110	\$ 7,365	\$ -	\$ -	\$ 17,187	\$ 13,918	\$ 3,292
Receipts:									
Taxes	-	-	-	-	1,131,288	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	42,500	229,330	-	-	-	63,000	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	50,000	35	-	-	1,629	539,197	-	-	-
Total receipts	50,000	35	42,500	229,330	1,132,917	539,197	-	63,000	-
Disbursements:									
Personal services	-	-	3,262	-	-	-	-	58,602	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	26,600	-	66,732	232,421	1,132,917	539,197	330	-	-
Total disbursements	26,600	-	69,994	232,421	1,132,917	539,197	330	58,602	-
Excess (deficiency) of receipts over disbursements	23,400	35	(27,494)	(3,091)	-	-	(330)	4,398	-
Cash and investments - ending	\$ 28,400	\$ 35	\$ 17,616	\$ 4,274	\$ -	\$ -	\$ 16,857	\$ 18,316	\$ 3,292

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

	Juv. Tracking Grant 04-jf-033	Starke County Check Enfrmt Fd	Prosecutor's S.T.O.P. Grant	Probation-indigent Assistance	Hava Accessibility Grant	2009 Polling Place Grant	Tact Narco Team Rico	Victim's Assistance #2	Knox Lead Track Grant
Cash and investments - beginning	\$ 23	\$ 2,184	\$ 3,337	\$ 1,500	\$ 4,700	\$ (16)	\$ 67	\$ (932)	\$ 969
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	122	-	-	-	-	5,206	-	-
Total receipts	-	122	-	-	-	-	5,206	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	73	5,206	-	-
Total disbursements	-	-	-	-	-	73	5,206	-	-
Excess (deficiency) of receipts over disbursements	-	122	-	-	-	(73)	-	-	-
Cash and investments - ending	\$ 23	\$ 2,306	\$ 3,337	\$ 1,500	\$ 4,700	\$ (89)	\$ 67	\$ (932)	\$ 969

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

	Knox Lead Track Expenses	Juvenile Account. Blk. Grant	IN Crim Just Vict Ast/ 02va147	WIC Program / #2	WIC Program / #3	Indiana Prosecuting Att. Grant	Pandemic Influenza Preparednes	Mosquito Control Block Grant	WIC Program 2012
Cash and investments - beginning	\$ 112,502	\$ (26)	\$ (19,418)	\$ (215)	\$ 490	\$ 776	\$ 2,000	\$ 420	\$ 1,536
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	29,792	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	362,814	-	8,393	-	-	-	-	-	-
Total receipts	362,814	-	38,185	-	-	-	-	-	-
Disbursements:									
Personal services	-	-	37,752	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	10,400	-	-	-	-	321	-	-	-
Total disbursements	10,400	-	37,752	-	-	321	-	-	-
Excess (deficiency) of receipts over disbursements	352,414	-	433	-	-	(321)	-	-	-
Cash and investments - ending	\$ 464,916	\$ (26)	\$ (18,985)	\$ (215)	\$ 490	\$ 455	\$ 2,000	\$ 420	\$ 1,536

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

	Children's Psychiatric Res. Tr	Child Services	Yellow River Basin Project	County & Local Law Enforcement	Rural Demonstration Project	Public Health Preparedness Grt	LHMF/Tobacco Settlement	Operation Pullover	Victim Assistant Grant-97va046
Cash and investments - beginning	\$ 1,056	\$ 6,691	\$ -	\$ (29)	\$ (596)	\$ 153	\$ 116,258	\$ (4,412)	\$ (4)
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	17,495	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	111,303	333	-	-	-	-	-
Total receipts	-	-	111,303	333	-	-	17,495	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	12,315	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	98,346	128	-	-	-	-	-
Total disbursements	-	-	98,346	128	-	-	12,315	-	-
Excess (deficiency) of receipts over disbursements	-	-	12,957	205	-	-	5,180	-	-
Cash and investments - ending	\$ 1,056	\$ 6,691	\$ 12,957	\$ 176	\$ (596)	\$ 153	\$ 121,438	\$ (4,412)	\$ (4)

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

	Child Immunization Grant	Drug Analysis Test Kits Grant	Criminal Justice Grant Fed	SCCC Grant 2017-2018	Community Crossings Grant	Starke Marshall Interdiction	BPPE	WTH GRANT	JDAI Misc. Grant
Cash and investments - beginning	\$ 60	\$ 9	\$ (20)	\$ 34,956	\$ -	\$ 185	\$ -	\$ 2,350	\$ 4,920
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	121,610	508,096	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	1,689	2,650	-	-
Total receipts	-	-	-	121,610	508,096	1,689	2,650	-	-
Disbursements:									
Personal services	-	-	-	149,698	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	259
Other services and charges	-	-	-	39	500,087	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	1,210	-	-	1,969
Total disbursements	-	-	-	149,737	500,087	1,210	-	-	2,228
Excess (deficiency) of receipts over disbursements	-	-	-	(28,127)	8,009	479	2,650	-	(2,228)
Cash and investments - ending	\$ 60	\$ 9	\$ (20)	\$ 6,829	\$ 8,009	\$ 664	\$ 2,650	\$ 2,350	\$ 2,692

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

	WIC 1	No. Indiana Community Found.	Starke Co. Forest Grant	Effective Public Policy Grant	JDAI Coordinator Grant	Bass Lake Beach Grant	Court Interpreter Grant	WIC/Breastfeeding	WIC Program
Cash and investments - beginning	\$ 3,373	\$ -	\$ -	\$ (10,000)	\$ (2,568)	\$ -	\$ 2,425	\$ (7)	\$ 146
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	14,350	15,200	-	68,070	5,000	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	14,350	15,200	-	68,070	5,000	-	-	-
Disbursements:									
Personal services	-	-	-	-	48,902	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	13,941	15,200	-	5,182	5,000	35	-	-
Total disbursements	-	13,941	15,200	-	54,084	5,000	35	-	-
Excess (deficiency) of receipts over disbursements	-	409	-	-	13,986	-	(35)	-	-
Cash and investments - ending	\$ 3,373	\$ 409	\$ -	\$ (10,000)	\$ 11,418	\$ -	\$ 2,390	\$ (7)	\$ 146

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

	JDAI Program & Services	WIC Program 2016	WIC Program 2017	WIC Breastfeeding 2017	WIC Program 2018	WIC Breastfeeding 2018	WIC 2019	WIC BREASTFEEDING 2019	Totals
Cash and investments - beginning	\$ 30,731	\$ 1	\$ 32	\$ (34)	\$ (10,190)	\$ (667)	\$ -	\$ -	\$ 13,984,841
Receipts:									
Taxes	-	-	-	-	-	-	-	-	20,920,962
Licenses and permits	-	-	-	-	-	-	-	-	170,751
Intergovernmental receipts	14,388	-	-	-	92,019	4,936	11,699	586	8,665,145
Charges for services	-	-	-	-	-	-	-	-	2,042,631
Fines and forfeits	-	-	-	-	-	-	-	-	186,588
Other receipts	-	-	-	-	-	-	-	-	11,580,871
Total receipts	14,388	-	-	-	92,019	4,936	11,699	586	43,566,948
Disbursements:									
Personal services	-	-	-	-	77,915	4,324	20,477	1,232	9,525,955
Supplies	-	-	-	-	1,083	-	-	-	1,498,920
Other services and charges	-	-	-	-	2,625	151	2,143	57	4,565,095
Debt service - principal and interest	-	-	-	-	-	-	-	-	1,070,500
Capital outlay	-	-	-	-	-	-	-	-	397,318
Other disbursements	36,687	-	-	-	-	-	-	-	25,825,770
Total disbursements	36,687	-	-	-	81,623	4,475	22,620	1,289	42,883,558
Excess (deficiency) of receipts over disbursements	(22,299)	-	-	-	10,396	461	(10,921)	(703)	683,390
Cash and investments - ending	\$ 8,432	\$ 1	\$ 32	\$ (34)	\$ 206	\$ (206)	\$ (10,921)	\$ (703)	\$ 14,668,231

STARKE 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>\$ 1,069,675</u>	<u>\$ 1,170,493</u>

STARKE COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2018

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Starke County Building Corporation	Jail Construction	<u>\$ 1,070,500</u>	02/01/2014	02/01/2034

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/>.