

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

FINANCIAL STATEMENT AUDIT REPORT

OF

STARKE COUNTY, INDIANA

January 1, 2019 to December 31, 2019



**FILED**  
08/25/2020



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Independent Auditor's Report .....	3-4
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	6-8
Notes to Financial Statement .....	9-14
Other Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	16-49
Schedule of Payables and Receivables .....	50
Schedule of Leases and Debt .....	51
Schedule of Capital Assets.....	52
Other Reports.....	53

### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Rachel Oesterreich	01-01-19 to 12-31-20
County Treasurer	Kasey Clark Katherine Chaffins	01-01-19 to 03-28-19 03-29-19 to 12-31-20
Clerk of the Circuit Court	Bernadette Manuel	01-01-19 to 12-31-20
County Sheriff	William Dulin	01-01-19 to 12-31-20
County Recorder	Mandy Thomason	01-01-19 to 12-31-20
President of the Board of County Commissioners	Charlie Chesak	01-01-19 to 12-31-20
President of the County Council	Dave Pearman	01-01-19 to 12-31-20



## 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 year ended December 31, 2019, 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 the 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 year ended December 31, 2019.

***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 year ended December 31, 2019, 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 Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial 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.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated August 18, 2020, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

  
Paul D. Joyce, CPA  
State Examiner

August 18, 2020

## 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 Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
Co General	\$ 208,258	\$ 6,885,603	\$ 6,620,118	\$ 473,743
Accident Report Fees	371	810	187	994
Cedit / Co Econ Dev Income Tax	531,788	1,479,033	1,285,988	724,833
Child Advocacy	297	-	-	297
Clerks Perpetual	44,717	6,279	2,969	48,027
St.Co.Community Correct-Grant	76,994	283,895	301,051	59,838
Community Transition Program	11,685	-	-	11,685
Int Congressional School	6,333	14	-	6,347
Principal Congressional School	14,731	33	-	14,764
County Option Dog Tax	1,099	188	-	1,287
County Share Sales Disclosure	9,813	3,628	-	13,441
Cumulative Bridge	110,874	301,597	284,596	127,875
Cum Capital Development	238,056	378,264	410,507	205,813
DTFSC Fines & Fees	5,955	9,552	12,629	2,878
LEPC	244	3,481	1,535	2,190
Enhanced Access Fund	-	8,000	-	8,000
County Extradition Fund	81	-	-	81
Firearms Training	11,241	17,309	17,581	10,969
Health	18,012	159,030	152,033	25,009
Levy Excess	6,349	11	-	6,360
Local Health Maint LM-174	190,232	33,477	14,570	209,139
Local Road & Street	162,958	435,042	390,674	207,326
Medical Care for Inmates	(3,627)	-	-	(3,627)
County Corrections Fund	2,772	16,350	14,135	4,987
Highway Department	426,025	1,934,228	2,188,910	171,343
Sale Of Plat Books	1,061	-	1,000	61
Rainy Day Fund	1,462,682	70,153	154,929	1,377,906
2015 Reassessment	24,748	331,310	342,848	13,210
County Police Pension Trust	-	46,230	44,261	1,969
Supplemental Pub Defender Svc	10,025	8,686	12,925	5,786
Surplus Tax	25,694	20,131	11,627	34,198
Surveyor Corner Perpetual	26,463	18,725	6,500	38,688
Unsafe Building	15,447	7,763	9,375	13,835
CASA Grant	16,225	32,160	29,326	19,059
Co. Aud. Ineligible Ded. Fund	10,927	18	389	10,556
Co. Elected Off. Training Fund	15,976	3,801	2,412	17,365
911 Fund	104,283	437,809	439,963	102,129
Supplemental Adult	319,301	63,252	59,608	322,945
Alternative Dispute Resolution	801	-	-	801
General Drain Maintenance	944,019	291,164	214,347	1,020,836
Drug Buy Money	-	5,000	4,000	1,000
Ems Donations For Educ./Suppl.	11,553	48,284	41,420	18,417
Dental Self Pay	66,824	43,257	57,514	52,567
Save The Hospital Fund	5,328,096	188,550	-	5,516,646
Payroll Clearing	30,337	1,943,303	1,916,992	56,648
Settlement	-	17,571,573	17,571,573	-
CVET	-	81,668	81,668	-
Financial Inst Tax	-	72,176	72,176	-
Fines & Forfeitures	225	6,727	6,352	600
Jdgmts For Violation Of Infrac	1,171	13,346	13,658	859
Special Death Benefits	164	945	1,054	55
State Share Disclosure Fee	590	3,621	3,736	475
Coroners Cont Ed	267	1,685	1,809	143
Mortgage Recording Fee State	410	1,840	2,068	182
Canine research & Education	-	5	-	5
Sex Offender Fees--Sheriff	190	2,191	2,191	190
Child Restraint Violations	-	250	250	-
Education Plate Fee	19	356	300	75
Riverboat Wagering Rev Shrg	-	138,401	138,401	-

STARKE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
Innkeeper's Tax	185	8,065	7,500	750
City / Town Share Court Costs	40,206	3,119	-	43,325
Title IV-D Incentive Fund	48,038	12,202	11,922	48,318
Title IV-D Prosecutor	14,651	17,273	14,246	17,678
Title IV-D Clerk	12,669	11,485	8,399	15,755
Clerk	387,459	695,804	675,613	407,650
Clerk ISETS	6,495	331,103	332,209	5,389
Prosecutor	51	-	-	51
Sheriff's Inmate Trust	25,388	455,139	467,610	12,917
Sheriff's Commissary	16,245	315,258	317,033	14,470
Treasurer	591,671	926,056	591,671	926,056
CEDIT-Special Jail Project	1,328,693	2,866,395	2,521,552	1,673,536
MVH Restricted	-	1,560,456	1,503,217	57,239
LOIT Special Distribution	9,747	-	9,747	-
Supplemental Juvenile	20,182	2,303	19,993	2,492
CASA Donations	496	20	-	516
Community Corrections	1,659	-	1,645	14
Auditor's Transfer Fee	32,857	12,201	7,182	37,876
Jury Pay	-	878	-	878
Recorder Perpetual	118,037	68,980	46,611	140,406
Pretrial Diversion Fund	6,270	65,389	48,390	23,269
Special Vehicle Inspect Fund	(227)	350	-	123
Auditor Fees--Co. Opt. Dog Tax	304	-	-	304
Starke County Forest Fund	17,074	1,348	75	18,347
Election Bd. Candidate Penalty	1,020	-	-	1,020
Therapeutic Community Program	23,582	501,050	443,599	81,033
Redact Fund--Recorder	27,302	3,772	-	31,074
2017 Tax Sale	166,024	-	150,051	15,973
SCCC Project Income	85,567	212,875	176,680	121,762
Park Board	1,399	-	-	1,399
2015 Tax Sale Fund	4,332	-	4,332	-
Surveyor Copy Fund	175	127	-	302
SCCC CTP Fees	172,785	16,281	25,000	164,066
2018 TAX SALE	266,911	37,481	294,377	10,015
2019 TAX SALE	-	576,320	283,164	293,156
Park Board Donation Fund	-	5,000	-	5,000
2016 Tax Sale Fund	8,152	-	-	8,152
2015 Tax Certificate Sale	1,103	-	1,103	-
2016 Tax Certificate Sale	1,004	-	-	1,004
Gen. Pop Subs. Abuse 2nd Year	17,215	71,718	86,911	2,022
WIC Special Fund	1,745	-	-	1,745
2018 Tax Certificate Sale	371	-	-	371
SCCC Contribution	632	-	-	632
Courthouse Elevator Sus. Fund	28,400	326,327	342,277	12,450
2019 Tax Certificate Sale	35	1,080	417	698
State Pay Public Defender	17,615	74,000	30,237	61,378
LIT PROPERTY TAX RELIEF	4,274	249,513	239,897	13,890
LIT CERTIFIED SHARES	-	1,219,096	1,219,096	-
LIT CEDIT	-	600,932	600,932	-
Emergency Management Grant	16,857	23	8,564	8,316
DOC Probation Dept Grant	18,316	55,151	70,133	3,334
Stellar Communities	-	20,000	20,000	-
Title 3 Fund (No Approp Nec)	3,292	-	-	3,292
Juv. Tracking Grant 04-jf-033	23	-	-	23
Starke County Check Enfrmt Fd	2,306	18	-	2,324
Prosecutor's S.T.O.P. Grant	3,337	-	-	3,337
Probation-indigent Assistance	1,500	-	-	1,500
Hava Accessibility Grant	4,700	-	-	4,700
2009 Polling Place Grant	(89)	89	-	-

STARKE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
Tact Narco Team Rico	67	-	-	67
Victim's Assistance #2	(932)	932	-	-
Knox Lead Track Grant	969	-	-	969
Knox Lead Track Expenses	464,916	24,121	29,294	459,743
Juvenile Account. Blk. Grant	(26)	26	-	-
IN Crim Just Vict Ast/ 02va147	(18,985)	31,650	30,155	(17,490)
WIC Program / #2	(215)	-	-	(215)
WIC Program / #3	490	-	-	490
Indiana Prosecuting Att. Grant	455	-	-	455
Pandemic Influenza Preparedness	2,000	-	-	2,000
Mosquito Control Block Grant	420	-	-	420
WIC Program 2012	1,536	-	-	1,536
Children's Psychiatric Res. Tr	1,056	-	-	1,056
Child Services	6,691	7	-	6,698
Yellow River Basin Project	12,957	76,859	87,982	1,834
County & Local Law Enforcement	176	194	256	114
Rural Demonstration Project	(596)	596	-	-
Public Health Preparedness Grt	153	-	-	153
LHMF/Tobacco Settlement	121,438	17,720	9,906	129,252
Operation Pullover	(4,412)	-	-	(4,412)
Victim Assistant Grant-97va046	(4)	4	-	-
Child Immunization Grant	60	-	-	60
Court Reform Grant	-	800	1,400	(600)
Drug Analysis Test Kits Grant	9	-	-	9
Criminal Justice Grant Fed	(20)	-	-	(20)
SCCC Grant 2017-2018	6,829	-	-	6,829
Community Crossings Grant	8,009	454,002	462,011	-
Starke Marshall Interdiction	664	111	-	775
BPPE	4,148	8,762	6,713	6,197
WTH GRANT	2,350	250	-	2,600
Coroner CDC Grant	-	2,036	2,036	-
JDAI Misc. Grant	2,692	52	1,311	1,433
Mobile Response Grant	-	4,990	6,370	(1,380)
WIC 1	3,373	-	-	3,373
No. Indiana Community Found.	409	-	-	409
Starke Co Comp Plan	-	29,160	29,160	-
Effective Public Policy Grant	(10,000)	10,000	-	-
JDAI Coordinator Grant	11,418	41,726	36,342	16,802
Court Interpreter Grant	2,390	-	-	2,390
Opioid Grant	-	60,000	-	60,000
WIC/Breastfeeding	(7)	7	-	-
WIC Program	146	-	7	139
JDAI Program & Services	8,432	27,007	14,949	20,490
WIC Program 2016	1	-	1	-
WIC Program 2017	32	-	32	-
WIC Breastfeeding 2017	(33)	33	-	-
WIC Program 2018	205	-	205	-
WIC Breastfeeding 2018	(205)	205	-	-
WIC 2019	(10,922)	95,934	87,150	(2,138)
WIC BREASTFEEDING 2019	(702)	5,622	4,737	183
WIC 2020	-	-	22,998	(22,998)
WIC Breastfeeding 2020	-	-	1,392	(1,392)
Totals	<u>\$ 14,668,223</u>	<u>\$ 45,627,687</u>	<u>\$ 44,357,947</u>	<u>\$ 15,937,963</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.

STARKE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

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

**E. Disbursements**

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

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

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

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

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

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

STARKE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(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.

STARKE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 4. Deposits and Investments**

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

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

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

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

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

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

STARKE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Financial Report*

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

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

*Contributions*

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

*B. County Police Retirement Plan*

*Plan Description*

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

*Funding Policy*

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

*C. County Police Benefit Plan*

*Plan Description*

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

STARKE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Funding Policy*

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

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of certain funds being established to account for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2019. In addition, some funds had deficits in cash due to expenditures exceeding receipts from prior years, and the County Auditor has been working on correcting these.

**Note 8. Holding Corporation**

The County has entered into a capital lease with Starke County Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2019 totaled \$1,070,500.

#### OTHER INFORMATION - UNAUDITED

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

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

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

STARKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Co General	Accident Report Fees	Cedit / Co Econ Dev Income Tax	Child Advocacy	Clerks Perpetual	St.Co.Community Correct-Grant
Cash and investments - beginning	\$ 208,258	\$ 371	\$ 531,788	\$ 297	\$ 44,717	\$ 76,994
Receipts:						
Taxes	4,311,566	-	-	-	-	-
Licenses and permits	122,326	-	-	-	-	-
Intergovernmental receipts	651,132	-	-	-	-	283,760
Charges for services	1,551,764	-	-	-	-	-
Fines and forfeits	14,220	-	-	-	-	-
Other receipts	234,595	810	1,479,033	-	6,279	135
Total receipts	6,885,603	810	1,479,033	-	6,279	283,895
Disbursements:						
Personal services	5,239,125	-	260,862	-	-	300,871
Supplies	232,037	-	11,832	-	2,671	180
Other services and charges	997,569	-	1,011,716	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	12,602	-	-	-	-	-
Other disbursements	138,785	187	1,578	-	298	-
Total disbursements	6,620,118	187	1,285,988	-	2,969	301,051
Excess (deficiency) of receipts over disbursements	265,485	623	193,045	-	3,310	(17,156)
Cash and investments - ending	\$ 473,743	\$ 994	\$ 724,833	\$ 297	\$ 48,027	\$ 59,838

STARKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Community Transition Program	Int Congressional School	Principal Congressional School	County Option Dog Tax	County Share Sales Disclosure
Cash and investments - beginning	\$ 11,685	\$ 6,333	\$ 14,731	\$ 1,099	\$ 9,813
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	157	-
Charges for services	-	-	-	28	5
Fines and forfeits	-	-	-	-	-
Other receipts	-	14	33	3	3,623
Total receipts	-	14	33	188	3,628
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	-	14	33	188	3,628
Cash and investments - ending	\$ 11,685	\$ 6,347	\$ 14,764	\$ 1,287	\$ 13,441

STARKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Cumulative Bridge	Cum Capital Development	DTFSC Fines & Fees	LEPC	Enhanced Access Fund
Cash and investments - beginning	\$ 110,874	\$ 238,056	\$ 5,955	\$ 244	\$ -
Receipts:					
Taxes	257,455	280,860	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	44,074	25,879	-	3,481	-
Charges for services	-	532	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	68	70,993	9,552	-	8,000
Total receipts	301,597	378,264	9,552	3,481	8,000
Disbursements:					
Personal services	51,421	-	-	-	-
Supplies	7,063	15	-	-	-
Other services and charges	226,112	27,820	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	205,457	-	-	-
Other disbursements	-	177,215	12,629	1,535	-
Total disbursements	284,596	410,507	12,629	1,535	-
Excess (deficiency) of receipts over disbursements	17,001	(32,243)	(3,077)	1,946	8,000
Cash and investments - ending	\$ 127,875	\$ 205,813	\$ 2,878	\$ 2,190	\$ 8,000

STARKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	County Extradition Fund	Firearms Training	Health	Levy Excess	Local Health Maint LM-174
Cash and investments - beginning	\$ 81	\$ 11,241	\$ 18,012	\$ 6,349	\$ 190,232
Receipts:					
Taxes	-	-	118,898	-	-
Licenses and permits	-	-	28,860	-	-
Intergovernmental receipts	-	-	10,935	-	33,139
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	17,309	337	11	338
Total receipts	-	17,309	159,030	11	33,477
Disbursements:					
Personal services	-	-	150,555	-	2,628
Supplies	-	-	1,478	-	1,059
Other services and charges	-	-	-	-	10,883
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	17,581	-	-	-
Total disbursements	-	17,581	152,033	-	14,570
Excess (deficiency) of receipts over disbursements	-	(272)	6,997	11	18,907
Cash and investments - ending	\$ 81	\$ 10,969	\$ 25,009	\$ 6,360	\$ 209,139

STARKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Local Road & Street	Medical Care for Inmates	County Corrections Fund	Highway Department	Sale Of Plat Books
Cash and investments - beginning	\$ 162,958	\$ (3,627)	\$ 2,772	\$ 426,025	\$ 1,061
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	3,765	-
Intergovernmental receipts	434,817	-	-	1,829,833	-
Charges for services	-	-	-	38,955	-
Fines and forfeits	-	-	-	-	-
Other receipts	225	-	16,350	61,675	-
Total receipts	435,042	-	16,350	1,934,228	-
Disbursements:					
Personal services	-	-	-	1,207,845	-
Supplies	-	-	-	237,302	-
Other services and charges	40,132	-	-	237,747	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	350,542	-	-	134,463	-
Other disbursements	-	-	14,135	371,553	1,000
Total disbursements	390,674	-	14,135	2,188,910	1,000
Excess (deficiency) of receipts over disbursements	44,368	-	2,215	(254,682)	(1,000)
Cash and investments - ending	\$ 207,326	\$ (3,627)	\$ 4,987	\$ 171,343	\$ 61

STARKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Rainy Day Fund	2015 Reassessment	County Police Pension Trust	Supplemental Pub Defender Svc	Surplus Tax
Cash and investments - beginning	\$ 1,462,682	\$ 24,748	\$ -	\$ 10,025	\$ 25,694
Receipts:					
Taxes	-	303,329	-	-	-
Licenses and permits	-	-	1,400	-	-
Intergovernmental receipts	-	27,948	-	-	-
Charges for services	-	-	44,830	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	70,153	33	-	8,686	20,131
Total receipts	70,153	331,310	46,230	8,686	20,131
Disbursements:					
Personal services	-	142,199	-	-	-
Supplies	57,263	1,919	-	-	-
Other services and charges	67,114	190,554	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	30,552	8,176	44,261	12,925	11,627
Total disbursements	154,929	342,848	44,261	12,925	11,627
Excess (deficiency) of receipts over disbursements	(84,776)	(11,538)	1,969	(4,239)	8,504
Cash and investments - ending	\$ 1,377,906	\$ 13,210	\$ 1,969	\$ 5,786	\$ 34,198

STARKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Surveyor Corner Perpetual	Unsafe Building	CASA Grant	Co. Aud. Ineligible Ded. Fund	Co. Elected Off. Training Fund
Cash and investments - beginning	\$ 26,463	\$ 15,447	\$ 16,225	\$ 10,927	\$ 15,976
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	32,115	-	-
Charges for services	18,680	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	45	7,763	45	18	3,801
Total receipts	18,725	7,763	32,160	18	3,801
Disbursements:					
Personal services	-	-	15,246	-	-
Supplies	-	-	250	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	6,500	9,375	13,830	389	2,412
Total disbursements	6,500	9,375	29,326	389	2,412
Excess (deficiency) of receipts over disbursements	12,225	(1,612)	2,834	(371)	1,389
Cash and investments - ending	\$ 38,688	\$ 13,835	\$ 19,059	\$ 10,556	\$ 17,365

STARKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	911 Fund	Supplemental Adult	Alternative Dispute Resolution	General Drain Maintenance	Drug Buy Money
Cash and investments - beginning	\$ 104,283	\$ 319,301	\$ 801	\$ 944,019	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	62,689	-	-	-
Other receipts	437,809	563	-	291,164	5,000
Total receipts	437,809	63,252	-	291,164	5,000
Disbursements:					
Personal services	370,906	40,744	-	-	-
Supplies	1,321	3,888	-	-	-
Other services and charges	65,199	10,380	-	214,347	4,000
Debt service - principal and interest	-	-	-	-	-
Capital outlay	2,537	4,596	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	439,963	59,608	-	214,347	4,000
Excess (deficiency) of receipts over disbursements	(2,154)	3,644	-	76,817	1,000
Cash and investments - ending	\$ 102,129	\$ 322,945	\$ 801	\$ 1,020,836	\$ 1,000

STARKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Ems Donations For Educ./Suppl.	Dental Self Pay	Save The Hospital Fund	Payroll Clearing	Settlement
Cash and investments - beginning	\$ 11,553	\$ 66,824	\$ 5,328,096	\$ 30,337	\$ -
Receipts:					
Taxes	-	-	-	-	15,150,869
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	2,098,451
Charges for services	-	-	75,000	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	48,284	43,257	113,550	1,943,303	322,253
Total receipts	48,284	43,257	188,550	1,943,303	17,571,573
Disbursements:					
Personal services	-	57,514	-	-	-
Supplies	-	-	-	780	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	41,420	-	-	1,916,212	17,571,573
Total disbursements	41,420	57,514	-	1,916,992	17,571,573
Excess (deficiency) of receipts over disbursements	6,864	(14,257)	188,550	26,311	-
Cash and investments - ending	\$ 18,417	\$ 52,567	\$ 5,516,646	\$ 56,648	\$ -

STARKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	CVET	Financial Inst Tax	Fines & Forfeitures	Jdgmts For Violation Of Infrac	Special Death Benefits
Cash and investments - beginning	\$ -	\$ -	\$ 225	\$ 1,171	\$ 164
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	81,668	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	72,176	6,727	13,346	945
Total receipts	81,668	72,176	6,727	13,346	945
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	81,668	72,176	6,352	13,658	1,054
Total disbursements	81,668	72,176	6,352	13,658	1,054
Excess (deficiency) of receipts over disbursements	-	-	375	(312)	(109)
Cash and investments - ending	\$ -	\$ -	\$ 600	\$ 859	\$ 55

STARKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	State Share Disclosure Fee	Coroners Cont Ed	Mortgage Recording Fee State	Canine research & Education	Sex Offender Fees--Sheriff
Cash and investments - beginning	\$ 590	\$ 267	\$ 410	\$ -	\$ 190
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	5	-	1,840	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,616	1,685	-	5	2,191
Total receipts	3,621	1,685	1,840	5	2,191
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	3,736	1,809	2,068	-	2,191
Total disbursements	3,736	1,809	2,068	-	2,191
Excess (deficiency) of receipts over disbursements	(115)	(124)	(228)	5	-
Cash and investments - ending	\$ 475	\$ 143	\$ 182	\$ 5	\$ 190

STARKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Child Restraint Violations	Education Plate Fee	Riverboat Wagering Rev Shrg	Innkeeper's Tax	City / Town Share Court Costs
Cash and investments - beginning	\$ -	\$ 19	\$ -	\$ 185	\$ 40,206
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	3,051
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	250	356	138,401	8,065	68
Total receipts	250	356	138,401	8,065	3,119
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	250	300	138,401	7,500	-
Total disbursements	250	300	138,401	7,500	-
Excess (deficiency) of receipts over disbursements	-	56	-	565	3,119
Cash and investments - ending	\$ -	\$ 75	\$ -	\$ 750	\$ 43,325

STARKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Title IV-D Incentive Fund	Title IV-D Prosecutor	Title IV-D Clerk	Clerk	Clerk ISETS
Cash and investments - beginning	\$ 48,038	\$ 14,651	\$ 12,669	\$ 387,459	\$ 6,495
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	11,462	17,250	11,462	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	740	23	23	695,804	331,103
Total receipts	12,202	17,273	11,485	695,804	331,103
Disbursements:					
Personal services	11,922	12,225	7,723	-	-
Supplies	-	-	-	-	-
Other services and charges	-	1,000	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	1,021	676	675,613	332,209
Total disbursements	11,922	14,246	8,399	675,613	332,209
Excess (deficiency) of receipts over disbursements	280	3,027	3,086	20,191	(1,106)
Cash and investments - ending	\$ 48,318	\$ 17,678	\$ 15,755	\$ 407,650	\$ 5,389

STARKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Prosecutor	Sheriff's Inmate Trust	Sheriff's Commissary	Treasurer	CEDIT-Special Jail Project
Cash and investments - beginning	\$ 51	\$ 25,388	\$ 16,245	\$ 591,671	\$ 1,328,693
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	150,000
Charges for services	-	-	-	-	12,058
Fines and forfeits	-	-	-	-	-
Other receipts	-	455,139	315,258	926,056	2,704,337
Total receipts	-	455,139	315,258	926,056	2,866,395
Disbursements:					
Personal services	-	-	-	-	800,039
Supplies	-	-	-	-	76,031
Other services and charges	-	-	-	-	482,670
Debt service - principal and interest	-	-	-	-	1,070,500
Capital outlay	-	-	-	-	92,312
Other disbursements	-	467,610	317,033	591,671	-
Total disbursements	-	467,610	317,033	591,671	2,521,552
Excess (deficiency) of receipts over disbursements	-	(12,471)	(1,775)	334,385	344,843
Cash and investments - ending	\$ 51	\$ 12,917	\$ 14,470	\$ 926,056	\$ 1,673,536

STARKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	MVH Restricted	LOIT Special Distribution	Supplemental Juvenile	CASA Donations	Community Corrections
Cash and investments - beginning	\$ -	\$ 9,747	\$ 20,182	\$ 496	\$ 1,659
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,188,903	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	2,280	-	-
Other receipts	371,553	-	23	20	-
Total receipts	1,560,456	-	2,303	20	-
Disbursements:					
Personal services	435,800	-	19,993	-	-
Supplies	940,586	-	-	-	1,349
Other services and charges	126,102	-	-	-	296
Debt service - principal and interest	-	-	-	-	-
Capital outlay	729	-	-	-	-
Other disbursements	-	9,747	-	-	-
Total disbursements	1,503,217	9,747	19,993	-	1,645
Excess (deficiency) of receipts over disbursements	57,239	(9,747)	(17,690)	20	(1,645)
Cash and investments - ending	\$ 57,239	\$ -	\$ 2,492	\$ 516	\$ 14

STARKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Auditor's Transfer Fee	Jury Pay	Recorder Perpetual	Pretrial Diversion Fund	Special Vehicle Inspect Fund
Cash and investments - beginning	\$ 32,857	\$ -	\$ 118,037	\$ 6,270	\$ (227)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	91	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	68,745	13,246	-
Fines and forfeits	-	-	-	-	-
Other receipts	12,201	787	235	52,143	350
Total receipts	12,201	878	68,980	65,389	350
Disbursements:					
Personal services	-	-	-	6,313	-
Supplies	-	-	-	27	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	7,182	-	46,611	42,050	-
Total disbursements	7,182	-	46,611	48,390	-
Excess (deficiency) of receipts over disbursements	5,019	878	22,369	16,999	350
Cash and investments - ending	\$ 37,876	\$ 878	\$ 140,406	\$ 23,269	\$ 123

STARKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Auditor Fees--Co. Opt. Dog Tax	Starke County Forest Fund	Election Bd. Candidate Penalty	Therapeutic Community Program	Redact Fund--Recorder
Cash and investments - beginning	\$ 304	\$ 17,074	\$ 1,020	\$ 23,582	\$ 27,302
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	500,145	3,772
Fines and forfeits	-	-	-	-	-
Other receipts	-	1,348	-	905	-
Total receipts	-	1,348	-	501,050	3,772
Disbursements:					
Personal services	-	-	-	283,647	-
Supplies	-	-	-	3,310	-
Other services and charges	-	-	-	156,642	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	75	-	-	-
Total disbursements	-	75	-	443,599	-
Excess (deficiency) of receipts over disbursements	-	1,273	-	57,451	3,772
Cash and investments - ending	\$ 304	\$ 18,347	\$ 1,020	\$ 81,033	\$ 31,074

STARKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	2017 Tax Sale	SCCC Project Income	Park Board	2015 Tax Sale Fund	Surveyor Copy Fund
Cash and investments - beginning	\$ 166,024	\$ 85,567	\$ 1,399	\$ 4,332	\$ 175
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	123,869	-	-	127
Fines and forfeits	-	9,566	-	-	-
Other receipts	-	79,440	-	-	-
Total receipts	-	212,875	-	-	127
Disbursements:					
Personal services	-	63,939	-	-	-
Supplies	-	3,657	-	-	-
Other services and charges	-	103,827	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	5,257	-	-	-
Other disbursements	150,051	-	-	4,332	-
Total disbursements	150,051	176,680	-	4,332	-
Excess (deficiency) of receipts over disbursements	(150,051)	36,195	-	(4,332)	127
Cash and investments - ending	\$ 15,973	\$ 121,762	\$ 1,399	\$ -	\$ 302

STARKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	SCCC CTP Fees	2018 TAX SALE	2019 TAX SALE	Park Board Donation Fund	2016 Tax Sale Fund
Cash and investments - beginning	\$ 172,785	\$ 266,911	\$ -	\$ -	\$ 8,152
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	16,281	37,481	576,320	5,000	-
Total receipts	16,281	37,481	576,320	5,000	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	11,304	1,083	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	25,000	283,073	282,081	-	-
Total disbursements	25,000	294,377	283,164	-	-
Excess (deficiency) of receipts over disbursements	(8,719)	(256,896)	293,156	5,000	-
Cash and investments - ending	\$ 164,066	\$ 10,015	\$ 293,156	\$ 5,000	\$ 8,152

STARKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	2015 Tax Certificate Sale	2016 Tax Certificate Sale	Gen. Pop Subs. Abuse 2nd Year	WIC Special Fund	2018 Tax Certificate Sale
Cash and investments - beginning	\$ 1,103	\$ 1,004	\$ 17,215	\$ 1,745	\$ 371
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	71,718	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	71,718	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,103	-	86,911	-	-
Total disbursements	1,103	-	86,911	-	-
Excess (deficiency) of receipts over disbursements	(1,103)	-	(15,193)	-	-
Cash and investments - ending	\$ -	\$ 1,004	\$ 2,022	\$ 1,745	\$ 371

STARKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	SCCC Contribution	Courthouse Elevator Sus. Fund	2019 Tax Certificate Sale	State Pay Public Defender	LIT PROPERTY TAX RELIEF
Cash and investments - beginning	\$ 632	\$ 28,400	\$ 35	\$ 17,615	\$ 4,274
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	326,275	-	74,000	249,434
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	52	1,080	-	79
Total receipts	-	326,327	1,080	74,000	249,513
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	21	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	342,277	396	30,237	239,897
Total disbursements	-	342,277	417	30,237	239,897
Excess (deficiency) of receipts over disbursements	-	(15,950)	663	43,763	9,616
Cash and investments - ending	\$ 632	\$ 12,450	\$ 698	\$ 61,378	\$ 13,890

STARKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	LIT CERTIFIED SHARES	LIT CEDIT	Emergency Management Grant	DOC Probation Dept Grant	Stellar Communities
Cash and investments - beginning	\$ -	\$ -	\$ 16,857	\$ 18,316	\$ -
Receipts:					
Taxes	1,219,096	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	55,128	20,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	600,932	23	23	-
Total receipts	1,219,096	600,932	23	55,151	20,000
Disbursements:					
Personal services	-	-	-	69,416	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,219,096	600,932	8,564	717	20,000
Total disbursements	1,219,096	600,932	8,564	70,133	20,000
Excess (deficiency) of receipts over disbursements	-	-	(8,541)	(14,982)	-
Cash and investments - ending	\$ -	\$ -	\$ 8,316	\$ 3,334	\$ -

STARKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Title 3 Fund (No Approp Nec)	Juv. Tracking Grant 04-jf-033	Starke County Check Enfrmt Fd	Prosecutor's S.T.O.P. Grant	Probation-indigent Assistance
Cash and investments - beginning	\$ 3,292	\$ 23	\$ 2,306	\$ 3,337	\$ 1,500
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	18	-	-
Total receipts	-	-	18	-	-
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	-	-	18	-	-
Cash and investments - ending	\$ 3,292	\$ 23	\$ 2,324	\$ 3,337	\$ 1,500

STARKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Hava Accessibility Grant	2009 Polling Place Grant	Tact Narco Team Rico	Victim's Assistance #2	Knox Lead Track Grant
Cash and investments - beginning	\$ 4,700	\$ (89)	\$ 67	\$ (932)	\$ 969
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	89	-	932	-
Total receipts	-	89	-	932	-
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	-	89	-	932	-
Cash and investments - ending	\$ 4,700	\$ -	\$ 67	\$ -	\$ 969

STARKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Knox Lead Track Expenses	Juvenile Account. Blk. Grant	IN Crim Just Vict Ast/ 02va147	WIC Program / #2	WIC Program / #3
Cash and investments - beginning	\$ 464,916	\$ (26)	\$ (18,985)	\$ (215)	\$ 490
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	28,924	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	24,121	26	2,726	-	-
Total receipts	24,121	26	31,650	-	-
Disbursements:					
Personal services	-	-	30,155	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	29,294	-	-	-	-
Total disbursements	29,294	-	30,155	-	-
Excess (deficiency) of receipts over disbursements	(5,173)	26	1,495	-	-
Cash and investments - ending	\$ 459,743	\$ -	\$ (17,490)	\$ (215)	\$ 490

STARKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Indiana Prosecuting Att. Grant	Pandemic Influenza Preparedness	Mosquito Control Block Grant	WIC Program 2012	Children's Psychiatric Res. Tr
Cash and investments - beginning	\$ 455	\$ 2,000	\$ 420	\$ 1,536	\$ 1,056
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ 455	\$ 2,000	\$ 420	\$ 1,536	\$ 1,056

STARKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Child Services	Yellow River Basin Project	County & Local Law Enforcement	Rural Demonstration Project	Public Health Preparedness Grt
Cash and investments - beginning	\$ 6,691	\$ 12,957	\$ 176	\$ (596)	\$ 153
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	12	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	7	76,859	182	596	-
Total receipts	7	76,859	194	596	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	87,982	256	-	-
Total disbursements	-	87,982	256	-	-
Excess (deficiency) of receipts over disbursements	7	(11,123)	(62)	596	-
Cash and investments - ending	\$ 6,698	\$ 1,834	\$ 114	\$ -	\$ 153

STARKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	LHMF/Tobacco Settlement	Operation Pullover	Victim Assistant Grant-97va046	Child Immunization Grant	Court Reform Grant
Cash and investments - beginning	\$ 121,438	\$ (4,412)	\$ (4)	\$ 60	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	17,495	-	-	-	800
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	225	-	4	-	-
Total receipts	17,720	-	4	-	800
Disbursements:					
Personal services	9,906	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	1,400
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	9,906	-	-	-	1,400
Excess (deficiency) of receipts over disbursements	7,814	-	4	-	(600)
Cash and investments - ending	\$ 129,252	\$ (4,412)	\$ -	\$ 60	\$ (600)

STARKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Drug Analysis Test Kits Grant	Criminal Justice Grant Fed	SCCC Grant 2017-2018	Community Crossings Grant	Starke Marshall Interdiction
Cash and investments - beginning	\$ 9	\$ (20)	\$ 6,829	\$ 8,009	\$ 664
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	454,002	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	111
Total receipts	-	-	-	454,002	111
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	462,011	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	462,011	-
Excess (deficiency) of receipts over disbursements	-	-	-	(8,009)	111
Cash and investments - ending	\$ 9	\$ (20)	\$ 6,829	\$ -	\$ 775

STARKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	BPPE	WTH GRANT	Coroner CDC Grant	JDAI Misc. Grant	Mobile Response Grant
Cash and investments - beginning	\$ 4,148	\$ 2,350	\$ -	\$ 2,692	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	6,587	250	2,036	-	1,980
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,175	-	-	52	3,010
Total receipts	8,762	250	2,036	52	4,990
Disbursements:					
Personal services	6,713	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	2,036	1,311	6,370
Total disbursements	6,713	-	2,036	1,311	6,370
Excess (deficiency) of receipts over disbursements	2,049	250	-	(1,259)	(1,380)
Cash and investments - ending	\$ 6,197	\$ 2,600	\$ -	\$ 1,433	\$ (1,380)

STARKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	WIC 1	No. Indiana Community Found.	Starke Co Comp Plan	Effective Public Policy Grant	JDAI Coordinator Grant
Cash and investments - beginning	\$ 3,373	\$ 409	\$ -	\$ (10,000)	\$ 11,418
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	29,160	-	41,719
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	10,000	7
Total receipts	-	-	29,160	10,000	41,726
Disbursements:					
Personal services	-	-	-	-	30,862
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	29,160	-	5,480
Total disbursements	-	-	29,160	-	36,342
Excess (deficiency) of receipts over disbursements	-	-	-	10,000	5,384
Cash and investments - ending	\$ 3,373	\$ 409	\$ -	\$ -	\$ 16,802

STARKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Court Interpreter Grant	Opioid Grant	WIC/Breastfeeding	WIC Program	JDAI Program & Services
Cash and investments - beginning	\$ 2,390	\$ -	\$ (7)	\$ 146	\$ 8,432
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	60,000	-	-	27,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	7	-	7
Total receipts	-	60,000	7	-	27,007
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	7	14,949
Total disbursements	-	-	-	7	14,949
Excess (deficiency) of receipts over disbursements	-	60,000	7	(7)	12,058
Cash and investments - ending	\$ 2,390	\$ 60,000	\$ -	\$ 139	\$ 20,490

STARKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	WIC Program 2016	WIC Program 2017	WIC Breastfeeding 2017	WIC Program 2018	WIC Breastfeeding 2018
Cash and investments - beginning	\$ 1	\$ 32	\$ (33)	\$ 205	\$ (205)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	33	-	205
Total receipts	-	-	33	-	205
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1	32	-	205	-
Total disbursements	1	32	-	205	-
Excess (deficiency) of receipts over disbursements	(1)	(32)	33	(205)	205
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -

STARKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	WIC 2019	WIC BREASTFEEDING 2019	WIC 2020	WIC Breastfeeding 2020	Totals
Cash and investments - beginning	\$ (10,922)	\$ (702)	\$ -	\$ -	\$ 14,668,223
Receipts:					
Taxes	-	-	-	-	21,642,073
Licenses and permits	-	-	-	-	159,493
Intergovernmental receipts	95,934	5,622	-	-	8,464,356
Charges for services	-	-	-	-	2,493,787
Fines and forfeits	-	-	-	-	88,755
Other receipts	-	-	-	-	12,779,223
Total receipts	<u>95,934</u>	<u>5,622</u>	<u>-</u>	<u>-</u>	<u>45,627,687</u>
Disbursements:					
Personal services	78,033	4,438	22,998	1,392	9,735,430
Supplies	1,786	-	-	-	1,585,804
Other services and charges	7,331	299	-	-	4,457,559
Debt service - principal and interest	-	-	-	-	1,070,500
Capital outlay	-	-	-	-	808,495
Other disbursements	-	-	-	-	26,700,159
Total disbursements	<u>87,150</u>	<u>4,737</u>	<u>22,998</u>	<u>1,392</u>	<u>44,357,947</u>
Excess (deficiency) of receipts over disbursements	<u>8,784</u>	<u>885</u>	<u>(22,998)</u>	<u>(1,392)</u>	<u>1,269,740</u>
Cash and investments - ending	<u>\$ (2,138)</u>	<u>\$ 183</u>	<u>\$ (22,998)</u>	<u>\$ (1,392)</u>	<u>\$ 15,937,963</u>

STARKE COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2019

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 71,870</u>	<u>\$ 1,098,057</u>

STARKE COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2019

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Starke County Building Corporation	Jail Construction	<u>\$ 1,070,500</u>	2/1/2014	2/1/2034

STARKE COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2019

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

	Ending Balance
Governmental activities:	
Land	\$ 507,825
Infrastructure	41,512,629
Buildings	22,646,782
Improvements other than buildings	84,073
Machinery, equipment, and vehicles	<u>11,047,888</u>
Total governmental activities	<u>75,799,197</u>
Total capital assets	<u>\$ 75,799,197</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/>.