

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

FINANCIAL STATEMENT AUDIT REPORT

OF

STARKE COUNTY, INDIANA

January 1, 2020 to December 31, 2020



FILED

11/05/2021

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Rachel Oesterreich	01-01-20 to 12-31-21
County Treasurer	Katherine Chaffins Lauri Venckus	01-01-20 to 12-31-20 01-01-21 to 12-31-21
Clerk of the Circuit Court	Bernadette Manuel	01-01-20 to 12-31-21
County Sheriff	William Dulin	01-01-20 to 12-31-21
County Recorder	Mandy Thomason	01-01-20 to 12-31-21
President of the Board of County Commissioners	Charlie Chesak	01-01-20 to 12-31-21
President of the County Council	Dave Pearman	01-01-20 to 12-31-21



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, 2020, 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, 2020.

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, 2020, 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, 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated October 14, 2021, 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

October 14, 2021

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, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
Co General	\$ 473,743	\$ 6,793,389	\$ 7,155,693	\$ 111,439
Accident Report Fees	994	870	-	1,864
Cedit/Co Econ Dev Income Tax	724,833	1,662,394	1,028,692	1,358,535
Child Advocacy	297	-	-	297
Clerks Perpetual	48,027	6,846	744	54,129
St. Co. Community Correct-Grant	59,838	6,829	-	66,667
Community Transition Program	11,685	-	-	11,685
Int Congressional School	6,347	-	6,347	-
Principal Congressional School	14,764	-	-	14,764
Innkeeper's Tax New	-	28,019	-	28,019
County Option Dog Tax	1,287	135	-	1,422
County Share Sales Disclosure	13,441	3,885	-	17,326
Cumulative Bridge	127,875	381,037	290,587	218,325
Cum Capital Development	205,813	319,142	235,767	289,188
DTFSC Fines & Fees	2,878	11,639	-	14,517
LEPC	2,190	3,525	836	4,879
Enhanced Access Fund	8,000	18,748	8,830	17,918
County Extradition Fund	81	-	-	81
Firearms Training	10,969	16,078	13,312	13,735
Health	25,009	178,193	158,469	44,733
Levy Excess	6,360	-	6,360	-
Local Health Maint LM-174	209,139	34,230	19,513	223,856
Local Road & Street	207,326	483,347	464,253	226,420
Medical Care for Inmates	(3,627)	3,627	-	-
County Corrections Fund	4,987	16,350	6,619	14,718
Highway Department	171,343	1,473,145	1,563,053	81,435
Sale of Plat Books	61	-	-	61
Rainy Day Fund	1,377,906	-	-	1,377,906
2015 Reassessment	13,210	386,887	332,435	67,662
County Police Pension Trust	1,969	46,650	48,619	-
Supplemental Pub Defender Svc	5,786	7,471	-	13,257
Surplus Tax	34,198	46,489	17,782	62,905
Surveyor Corner Perpetual	38,688	20,805	25,816	33,677
Unsafe Building	13,835	8,395	3,229	19,001
CASA Grant	19,059	22,342	26,003	15,398
Co. Aud. Ineligible Ded. Fund	10,556	-	-	10,556
Co. Elected Off. Training Fund	17,365	4,459	4,223	17,601
911 Fund	102,129	455,092	462,277	94,944
Supplemental Adult	322,945	48,913	53,635	318,223
Alternative Dispute Resolution	801	-	165	636
General Drain Maintenance	1,020,836	286,366	245,645	1,061,557
Drug Buy Money	1,000	350	1,000	350
Ems Donations For Educ./Suppl.	130	18,775	18,385	520
Dental Self Pay	52,567	29,425	79,762	2,230
Save The Hospital Fund	5,516,646	230,948	-	5,747,594
Payroll Clearing	56,648	1,977,699	2,004,958	29,389
Settlement	-	21,568,076	21,568,076	-
CVET	-	86,114	86,114	-
Financial Inst Tax	-	78,372	78,372	-
Fines & Forfeitures	600	2,687	2,965	322
Jdgmts For Violation of Infrac	859	5,811	5,971	699
Special Death Benefits	55	446	456	45
State Share Disclosure Fee	475	3,860	3,780	555
Coroners Cont Ed	143	2,442	2,080	505
Interstate Compact Fees	-	63	63	-
Mortgage Recording Fee State	182	2,505	2,458	229
Canine research & Education	5	5	10	-
Sex Offender Fees--Sheriff	190	298	471	17
Child Restraint Violations	-	50	50	-
Education Plate Fee	75	300	244	131
Riverboat Wagering Rev Shrg	-	138,401	138,401	-
Innkeeper's Tax	750	1,154	75	1,829

STARKE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
City/Town Share Court Costs	43,325	2,881	-	46,206
Title IV-D Incentive Fund	48,318	10,429	6,902	51,845
Title IV-D Prosecutor	17,678	15,677	16,983	16,372
Title IV-D Clerk	15,755	10,429	13,911	12,273
SC Sheriff Narcotic K-9 Donation	10,068	13,234	10,474	12,828
WIC Donations	2,057	-	139	1,918
Starke County Dare Donations	45	-	-	45
St Co Health Dept Donations	309	-	-	309
Farm Fund	5,808	8,456	8,991	5,273
Operation Pullover New	(828)	1,538	1,185	(475)
WIC 2020	(22,998)	92,732	86,555	(16,821)
WIC Breastfeeding 2020	(1,392)	8,502	4,007	3,103
WIC 2021	-	-	20,132	(20,132)
WIC Breastfeeding 2021	-	-	1,236	(1,236)
Clerk	407,650	678,843	679,204	407,289
Clerk ISETS	5,389	261,829	260,504	6,714
Prosecutor	51	-	51	-
Sheriff Inmate Trust	14,206	421,720	397,212	38,714
Sheriff Commissary	14,470	311,404	317,304	8,570
Sheriff Cashbook	710	575,873	572,395	4,188
Treasurer	926,056	910,681	926,056	910,681
CEDIT-SPECIAL JAIL PROJECT	1,673,536	3,064,705	2,446,417	2,291,824
MVH Restricted	57,239	1,537,331	1,594,570	-
CARES Act	-	726,513	685,067	41,446
Supplemental Juvenile	2,492	1,410	-	3,902
Public Defender Fund	-	365	-	365
Sex Offender Registration Co	-	1,917	-	1,917
CASA Donations	516	25	-	541
Community Corrections	14	-	-	14
Auditor's Transfer Fee	37,876	17,428	9,429	45,875
Jury Pay	878	819	-	1,697
Recorder Perpetual	140,406	66,162	38,925	167,643
Pretrial Diversion Fund	23,269	22,222	42,555	2,936
Special Vehicle Inspect Fund	123	635	-	758
Auditor Fees--Co. Opt. Dog Tax	304	-	-	304
Starke County Forest Fund	18,347	1,625	150	19,822
Election Bd. Candidate Penalty	1,020	-	-	1,020
Therapeutic Community Program	81,033	424,889	395,372	110,550
Redact Fund--Recorder	31,074	4,213	-	35,287
2017 Tax Sale	15,973	-	15,126	847
SCCC Project Income	121,762	139,395	106,543	154,614
Park Board	1,399	-	-	1,399
Surveyor Copy Fund	302	243	-	545
SCCC CTP Fees	164,066	20,925	-	184,991
2018 TAX SALE	10,015	-	-	10,015
2019 TAX SALE	293,156	54,501	329,227	18,430
Park Board Donation Fund	5,000	-	420	4,580
2016 Tax Sale Fund	8,152	-	-	8,152
2016 Tax Certificate Sale	1,004	-	-	1,004
General Pop. Substance Abuse	-	75,763	65,461	10,302
Gen. Pop Subs. Abuse 2nd Year	2,022	-	2,022	-
WIC Special Fund	1,745	-	-	1,745
2018 Tax Certificate Sale	371	-	-	371
SCCC Contribution	632	-	-	632
Courthouse Elevator Sus. Fund	12,450	-	-	12,450
2019 Tax Certificate Sale	698	12,269	12,269	698
State Pay Public Defender	61,378	56,600	58,938	59,040
2020 Tax Sale	-	832,151	347,838	484,313
LIT PROPERTY TAX RELIEF	13,890	281,553	266,275	29,168
LIT CERTIFIED SHARES	-	1,387,202	1,387,202	-
LIT CEDIT	-	692,665	692,665	-
Emergency Management Grant	8,316	-	-	8,316

STARKE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
DOC Probation Dept Grant	3,334	66,150	65,518	3,966
CARES Provider Relief Fund	-	41,473	41,473	-
Title 3 Fund (No Approp Nec)	3,292	-	-	3,292
Juv. Tracking Grant 04-jf-033	23	-	-	23
Starke County Check Enfrmt Fd	2,324	-	-	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	-	689	4,011
Tact Narco Team Rico	67	-	-	67
Knox Lead Track Grant	969	260	-	1,229
Knox Lead Track Expenses	459,743	43,670	92,672	410,741
IN Crim Just Vict Ast/02va147	(17,490)	42,579	31,174	(6,085)
WIC Program/#2	(215)	215	-	-
WIC Program/#3	490	-	-	490
Indiana Prosecuting Att. Grant	455	-	-	455
Pandemic Influenza Preparednes	2,000	-	-	2,000
Mosquito Control Block Grant	420	-	-	420
WIC Program 2012	1,536	-	-	1,536
Children's Psychiatric Res. Tr	1,056	-	-	1,056
Child Services	6,698	-	-	6,698
Yellow River Basin Project	1,834	-	-	1,834
County & Local Law Enforcement	114	184	-	298
Public Health Preparedness Grt	153	-	-	153
LHMF/Tobacco Settlement	129,252	17,495	11,285	135,462
Operation Pullover	(4,412)	4,412	-	-
Child Immunization Grant	60	-	-	60
Court Reform Grant	(600)	-	-	(600)
Drug Analysis Test Kits Grant	9	-	-	9
Criminal Justice Grant Fed	(20)	20	-	-
SCCC Grant 2017-2018	6,829	321,302	350,157	(22,026)
Starke Marshall Interdiction	775	-	-	775
BPPE	7,025	-	7,025	-
WTH GRANT	2,600	250	-	2,850
JDAI Misc. Grant	1,433	-	1,241	192
Mobile Response Grant	(1,380)	19,350	19,315	(1,345)
Broadband Plan Grant	-	50,000	50,000	-
WIC 1	3,373	-	-	3,373
No. Indiana Community Found.	409	-	-	409
Starke Co Comp Plan	-	19,440	19,440	-
CC Grant 50S Project	-	605,729	605,729	-
JDAI Coordinator Grant	16,802	50,378	20,127	47,053
Mobile Food Delivery	-	175,940	155,835	20,105
Coroner Overdose	-	4,275	5,475	(1,200)
Community Support Grant	-	3,000	3,000	-
Court Interpreter Grant	2,390	-	153	2,237
Opioid Grant	60,000	60,000	35,265	84,735
JDAI 20/21	-	25,814	3,054	22,760
Community Crossings 2020	-	965,798	965,798	-
Safety Awareness COVID Grant	-	-	32,656	(32,656)
Night Vision/LPR	-	-	91,881	(91,881)
WIC Program	139	-	-	139
JDAI Program & Services	20,490	11,198	31,688	-
Foundation PPE	-	1,319	1,319	-
Homeland Security Radio	-	149,354	149,354	-
WIC 2019	(2,138)	2,138	-	-
WIC BREASTFEEDING 2019	183	-	-	183
Totals	<u>\$ 15,939,962</u>	<u>\$ 52,352,575</u>	<u>\$ 50,783,630</u>	<u>\$ 17,508,907</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.

STARKE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

STARKE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

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

STARKE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

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

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

Contributions

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

STARKE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of certain funds being established to account for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2020. 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. Restatements

For the year ended December 31, 2020, 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 following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2019	Prior Period Adjustment	Balance as of January 1, 2020
Sheriff Cashbook	\$ -	\$ 710	\$ 710
Sheriff Inmate Trust	12,917	1,289	14,206

Note 9. 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 2020 totaled \$1,070,000.

Note 10. Subsequent Events

There are two items that will significantly impact the financial statements for the FY 2021 Year, those being:

1. A CDBG grant received by OCRA in the amount of \$250,000 for pandemic relief, to be used for small business grants and food services for Starke County Residents.
2. The County received notification of funding from the American Rescue Plan Act of 2021 (ARPA). The total amount allotted to the County was \$4,466,509. The County has received half of the distribution of the ARPA funding in the amount of \$2,233,255 on June 1, 2021. The balance of the allotment is expected in May of 2022. The funds are held in a separate fund. A plan on how the County will use the ARPA funds will be prepared and approved by the Council.

STARKE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 11. Combined Funds

Funds related to donations were reported individually in the current financial statement, but were combined into one fund for the prior financial statement.

Fund	Balance as of December 31, 2019	Adjustment	Balance as of January 1, 2020
EMS Donations for Educ./Suppl.	\$ 18,417	\$ (18,287)	\$ 130
SC Sheriff Narcotic K-9 Donation	-	10,068	10,068
WIC Donations	-	2,057	2,057
Starke County Dare Donations	-	45	45
St Co Health Dept Donations	-	309	309
Farm Fund	-	5,808	5,808
Totals	\$ 18,417	\$ -	\$ 18,417

Funds related to Business Personal Property Expenses and Operation Pullover were reported individually in the current financial statement, but were combined into one fund for the prior financial statement.

Fund	Balance as of December 31, 2019	Adjustment	Balance as of January 1, 2020
BPPE	\$ 6,197	\$ 828	\$ 7,025
Operation Pullover New	-	(828)	(828)
Totals	\$ 6,197	\$ -	\$ 6,197

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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, 2020

	Co General	Accident Report Fees	Cedit/Co Econ Dev Income Tax	Child Advocacy	Clerks Perpetual
Cash and investments - beginning	\$ 473,743	\$ 994	\$ 724,833	\$ 297	\$ 48,027
Receipts:					
Taxes	4,448,801	-	-	-	-
Licenses and permits	116,323	-	-	-	-
Intergovernmental receipts	716,764	-	-	-	-
Charges for services	1,372,304	-	-	-	-
Fines and forfeits	10,649	-	-	-	-
Other receipts	128,548	870	1,662,394	-	6,846
Total receipts	6,793,389	870	1,662,394	-	6,846
Disbursements:					
Personal services	5,728,913	-	21,934	-	-
Supplies	229,860	-	-	-	79
Other services and charges	1,013,551	-	1,006,758	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	25,892	-	-	-	-
Other disbursements	157,477	-	-	-	665
Total disbursements	7,155,693	-	1,028,692	-	744
Excess (deficiency) of receipts over disbursements	(362,304)	870	633,702	-	6,102
Cash and investments - ending	\$ 111,439	\$ 1,864	\$ 1,358,535	\$ 297	\$ 54,129

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	St. Co. Community Correct-Grant	Community Transition Program	Int Congressional School	Principal Congressional School	Innkeeper's Tax New
Cash and investments - beginning	\$ 59,838	\$ 11,685	\$ 6,347	\$ 14,764	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	6,829	-	-	-	28,019
Total receipts	6,829	-	-	-	28,019
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	6,347	-	-
Total disbursements	-	-	6,347	-	-
Excess (deficiency) of receipts over disbursements	6,829	-	(6,347)	-	28,019
Cash and investments - ending	\$ 66,667	\$ 11,685	\$ -	\$ 14,764	\$ 28,019

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	County Option Dog Tax	County Share Sales Disclosure	Cumulative Bridge	Cum Capital Development	DTFSC Fines & Fees
Cash and investments - beginning	\$ 1,287	\$ 13,441	\$ 127,875	\$ 205,813	\$ 2,878
Receipts:					
Taxes	-	-	263,196	280,423	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	115	-	51,513	27,779	-
Charges for services	2	-	-	10,940	-
Fines and forfeits	-	-	-	-	-
Other receipts	18	3,885	66,328	-	11,639
Total receipts	135	3,885	381,037	319,142	11,639
Disbursements:					
Personal services	-	-	68,681	-	-
Supplies	-	-	8,378	-	-
Other services and charges	-	-	213,528	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	235,767	-
Total disbursements	-	-	290,587	235,767	-
Excess (deficiency) of receipts over disbursements	135	3,885	90,450	83,375	11,639
Cash and investments - ending	\$ 1,422	\$ 17,326	\$ 218,325	\$ 289,188	\$ 14,517

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	LEPC	Enhanced Access Fund	County Extradition Fund	Firearms Training	Health
Cash and investments - beginning	\$ 2,190	\$ 8,000	\$ 81	\$ 10,969	\$ 25,009
Receipts:					
Taxes	-	-	-	-	133,033
Licenses and permits	-	-	-	-	32,064
Intergovernmental receipts	3,525	-	-	-	13,096
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	18,748	-	16,078	-
Total receipts	<u>3,525</u>	<u>18,748</u>	<u>-</u>	<u>16,078</u>	<u>178,193</u>
Disbursements:					
Personal services	-	-	-	-	155,729
Supplies	-	-	-	-	2,740
Other services and charges	-	8,830	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	836	-	-	13,312	-
Total disbursements	<u>836</u>	<u>8,830</u>	<u>-</u>	<u>13,312</u>	<u>158,469</u>
Excess (deficiency) of receipts over disbursements	<u>2,689</u>	<u>9,918</u>	<u>-</u>	<u>2,766</u>	<u>19,724</u>
Cash and investments - ending	<u>\$ 4,879</u>	<u>\$ 17,918</u>	<u>\$ 81</u>	<u>\$ 13,735</u>	<u>\$ 44,733</u>

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Levy Excess	Local Health Maint LM-174	Local Road & Street	Medical Care for Inmates	County Corrections Fund
Cash and investments - beginning	\$ 6,360	\$ 209,139	\$ 207,326	\$ (3,627)	\$ 4,987
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	34,218	414,847	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	12	68,500	3,627	16,350
Total receipts	-	34,230	483,347	3,627	16,350
Disbursements:					
Personal services	-	3,679	-	-	-
Supplies	-	2,707	24,832	-	-
Other services and charges	-	13,127	80,732	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	358,689	-	-
Other disbursements	6,360	-	-	-	6,619
Total disbursements	6,360	19,513	464,253	-	6,619
Excess (deficiency) of receipts over disbursements	(6,360)	14,717	19,094	3,627	9,731
Cash and investments - ending	\$ -	\$ 223,856	\$ 226,420	\$ -	\$ 14,718

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Highway Department	Sale of Plat Books	Rainy Day Fund	2015 Reassessment	County Police Pension Trust
Cash and investments - beginning	\$ 171,343	\$ 61	\$ 1,377,906	\$ 13,210	\$ 1,969
Receipts:					
Taxes	-	-	-	352,203	-
Licenses and permits	6,258	-	-	-	-
Intergovernmental receipts	1,432,279	-	-	34,601	-
Charges for services	1,820	-	-	-	46,650
Fines and forfeits	-	-	-	-	-
Other receipts	32,788	-	-	83	-
Total receipts	1,473,145	-	-	386,887	46,650
Disbursements:					
Personal services	910,073	-	-	150,981	-
Supplies	351,704	-	-	1,949	-
Other services and charges	193,744	-	-	179,245	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	107,532	-	-	260	48,619
Total disbursements	1,563,053	-	-	332,435	48,619
Excess (deficiency) of receipts over disbursements	(89,908)	-	-	54,452	(1,969)
Cash and investments - ending	\$ 81,435	\$ 61	\$ 1,377,906	\$ 67,662	\$ -

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Supplemental Pub Defender Svc	Surplus Tax	Surveyor Corner Perpetual	Unsafe Building	CASA Grant
Cash and investments - beginning	\$ 5,786	\$ 34,198	\$ 38,688	\$ 13,835	\$ 19,059
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	22,342
Charges for services	-	-	20,805	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	7,471	46,489	-	8,395	-
Total receipts	7,471	46,489	20,805	8,395	22,342
Disbursements:					
Personal services	-	-	-	-	12,121
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	17,782	25,816	3,229	13,882
Total disbursements	-	17,782	25,816	3,229	26,003
Excess (deficiency) of receipts over disbursements	7,471	28,707	(5,011)	5,166	(3,661)
Cash and investments - ending	\$ 13,257	\$ 62,905	\$ 33,677	\$ 19,001	\$ 15,398

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Co. Aud. Ineligible Ded. Fund	Co. Elected Off. Training Fund	911 Fund	Supplemental Adult	Alternative Dispute Resolution
Cash and investments - beginning	\$ 10,556	\$ 17,365	\$ 102,129	\$ 322,945	\$ 801
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	48,913	-
Other receipts	-	4,459	455,092	-	-
Total receipts	-	4,459	455,092	48,913	-
Disbursements:					
Personal services	-	-	396,543	40,992	-
Supplies	-	-	1,579	1,432	-
Other services and charges	-	-	63,918	8,651	165
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	237	2,560	-
Other disbursements	-	4,223	-	-	-
Total disbursements	-	4,223	462,277	53,635	165
Excess (deficiency) of receipts over disbursements	-	236	(7,185)	(4,722)	(165)
Cash and investments - ending	\$ 10,556	\$ 17,601	\$ 94,944	\$ 318,223	\$ 636

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	General Drain Maintenance	Drug Buy Money	Ems Donations For Educ./Suppl.	Dental Self Pay	Save The Hospital Fund
Cash and investments - beginning	\$ 1,020,836	\$ 1,000	\$ 130	\$ 52,567	\$ 5,516,646
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	75,000
Fines and forfeits	-	-	-	-	-
Other receipts	286,366	350	18,775	29,425	155,948
Total receipts	286,366	350	18,775	29,425	230,948
Disbursements:					
Personal services	-	-	-	28,532	-
Supplies	-	-	-	-	-
Other services and charges	245,645	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	1,000	18,385	51,230	-
Total disbursements	245,645	1,000	18,385	79,762	-
Excess (deficiency) of receipts over disbursements	40,721	(650)	390	(50,337)	230,948
Cash and investments - ending	\$ 1,061,557	\$ 350	\$ 520	\$ 2,230	\$ 5,747,594

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Payroll Clearing	Settlement	CVET	Financial Inst Tax	Fines & Forfeitures
Cash and investments - beginning	\$ 56,648	\$ -	\$ -	\$ -	\$ 600
Receipts:					
Taxes	-	18,018,273	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	2,619,943	43,049	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,977,699	929,860	43,065	78,372	2,687
Total receipts	1,977,699	21,568,076	86,114	78,372	2,687
Disbursements:					
Personal services	-	-	-	-	-
Supplies	265	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,004,693	21,568,076	86,114	78,372	2,965
Total disbursements	2,004,958	21,568,076	86,114	78,372	2,965
Excess (deficiency) of receipts over disbursements	(27,259)	-	-	-	(278)
Cash and investments - ending	\$ 29,389	\$ -	\$ -	\$ -	\$ 322

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Jdgmts For Violation of Infrac	Special Death Benefits	State Share Disclosure Fee	Coroners Cont Ed	Interstate Compact Fees
Cash and investments - beginning	\$ 859	\$ 55	\$ 475	\$ 143	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	44	-
Fines and forfeits	-	-	-	-	63
Other receipts	5,811	446	3,860	2,398	-
Total receipts	5,811	446	3,860	2,442	63
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	5,971	456	3,780	2,080	63
Total disbursements	5,971	456	3,780	2,080	63
Excess (deficiency) of receipts over disbursements	(160)	(10)	80	362	-
Cash and investments - ending	\$ 699	\$ 45	\$ 555	\$ 505	\$ -

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Mortgage Recording Fee State	Canine research & Education	Sex Offender Fees--Sheriff	Child Restraint Violations	Education Plate Fee
Cash and investments - beginning	\$ 182	\$ 5	\$ 190	\$ -	\$ 75
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	2,505	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	5	298	50	300
Total receipts	2,505	5	298	50	300
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,458	10	471	50	244
Total disbursements	2,458	10	471	50	244
Excess (deficiency) of receipts over disbursements	47	(5)	(173)	-	56
Cash and investments - ending	\$ 229	\$ -	\$ 17	\$ -	\$ 131

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Riverboat Wagering Rev Shrg	Innkeeper's Tax	City/Town Share Court Costs	Title IV-D Incentive Fund	Title IV-D Prosecutor
Cash and investments - beginning	\$ -	\$ 750	\$ 43,325	\$ 48,318	\$ 17,678
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	2,881	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	10,429	15,677
Fines and forfeits	-	-	-	-	-
Other receipts	138,401	1,154	-	-	-
Total receipts	138,401	1,154	2,881	10,429	15,677
Disbursements:					
Personal services	-	-	-	6,902	16,983
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	138,401	75	-	-	-
Total disbursements	138,401	75	-	6,902	16,983
Excess (deficiency) of receipts over disbursements	-	1,079	2,881	3,527	(1,306)
Cash and investments - ending	\$ -	\$ 1,829	\$ 46,206	\$ 51,845	\$ 16,372

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Title IV-D Clerk	SC Sheriff Narcotic K-9 Donation	WIC Donations	Starke County Dare Donations	St Co Health Dept Donations
Cash and investments - beginning	\$ 15,755	\$ 10,068	\$ 2,057	\$ 45	\$ 309
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	10,429	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	13,234	-	-	-
Total receipts	10,429	13,234	-	-	-
Disbursements:					
Personal services	13,820	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	91	10,474	139	-	-
Total disbursements	13,911	10,474	139	-	-
Excess (deficiency) of receipts over disbursements	(3,482)	2,760	(139)	-	-
Cash and investments - ending	\$ 12,273	\$ 12,828	\$ 1,918	\$ 45	\$ 309

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Farm Fund	Operation Pullover New	WIC 2020	WIC Breastfeeding 2020	WIC 2021
Cash and investments - beginning	\$ 5,808	\$ (828)	\$ (22,998)	\$ (1,392)	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	1,538	-	-	-
Other receipts	8,456	-	92,732	8,502	-
Total receipts	8,456	1,538	92,732	8,502	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	8,991	1,185	86,555	4,007	20,132
Total disbursements	8,991	1,185	86,555	4,007	20,132
Excess (deficiency) of receipts over disbursements	(535)	353	6,177	4,495	(20,132)
Cash and investments - ending	\$ 5,273	\$ (475)	\$ (16,821)	\$ 3,103	\$ (20,132)

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	WIC Breastfeeding 2021	Clerk	Clerk ISETS	Prosecutor	Sheriff Inmate Trust
Cash and investments - beginning	\$ -	\$ 407,650	\$ 5,389	\$ 51	\$ 14,206
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	678,843	261,829	-	421,720
Total receipts	-	678,843	261,829	-	421,720
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,236	679,204	260,504	51	397,212
Total disbursements	1,236	679,204	260,504	51	397,212
Excess (deficiency) of receipts over disbursements	(1,236)	(361)	1,325	(51)	24,508
Cash and investments - ending	\$ (1,236)	\$ 407,289	\$ 6,714	\$ -	\$ 38,714

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Sheriff Commissary	Sheriff Cashbook	Treasurer	CEDIT-SPECIAL JAIL PROJECT	MVH Restricted
Cash and investments - beginning	\$ 14,470	\$ 710	\$ 926,056	\$ 1,673,536	\$ 57,239
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,429,275
Charges for services	-	-	-	14,032	-
Fines and forfeits	-	-	-	-	-
Other receipts	311,404	575,873	910,681	3,050,673	108,056
Total receipts	<u>311,404</u>	<u>575,873</u>	<u>910,681</u>	<u>3,064,705</u>	<u>1,537,331</u>
Disbursements:					
Personal services	-	-	-	777,521	526,593
Supplies	-	-	-	75,574	943,742
Other services and charges	-	-	-	445,690	124,235
Debt service - principal and interest	-	-	-	1,070,000	-
Capital outlay	-	-	-	76,000	-
Other disbursements	317,304	572,395	926,056	1,632	-
Total disbursements	<u>317,304</u>	<u>572,395</u>	<u>926,056</u>	<u>2,446,417</u>	<u>1,594,570</u>
Excess (deficiency) of receipts over disbursements	<u>(5,900)</u>	<u>3,478</u>	<u>(15,375)</u>	<u>618,288</u>	<u>(57,239)</u>
Cash and investments - ending	<u>\$ 8,570</u>	<u>\$ 4,188</u>	<u>\$ 910,681</u>	<u>\$ 2,291,824</u>	<u>\$ -</u>

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	CARES Act	Supplemental Juvenile	Public Defender Fund	Sex Offender Registration Co	CASA Donations
Cash and investments - beginning	\$ -	\$ 2,492	\$ -	\$ -	\$ 516
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	726,513	-	-	-	-
Charges for services	-	-	-	1,917	-
Fines and forfeits	-	1,410	365	-	-
Other receipts	-	-	-	-	25
Total receipts	<u>726,513</u>	<u>1,410</u>	<u>365</u>	<u>1,917</u>	<u>25</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	630,419	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	54,648	-	-	-	-
Total disbursements	<u>685,067</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>41,446</u>	<u>1,410</u>	<u>365</u>	<u>1,917</u>	<u>25</u>
Cash and investments - ending	<u>\$ 41,446</u>	<u>\$ 3,902</u>	<u>\$ 365</u>	<u>\$ 1,917</u>	<u>\$ 541</u>

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Community Corrections	Auditor's Transfer Fee	Jury Pay	Recorder Perpetual	Pretrial Diversion Fund
Cash and investments - beginning	\$ 14	\$ 37,876	\$ 878	\$ 140,406	\$ 23,269
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	95	-	-
Intergovernmental receipts	-	3,998	-	-	-
Charges for services	-	-	-	66,162	3,385
Fines and forfeits	-	-	-	-	-
Other receipts	-	13,430	724	-	18,837
Total receipts	<u>-</u>	<u>17,428</u>	<u>819</u>	<u>66,162</u>	<u>22,222</u>
Disbursements:					
Personal services	-	2,500	-	-	20,280
Supplies	-	-	-	-	1,080
Other services and charges	-	-	-	-	4,571
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	10,228
Other disbursements	-	6,929	-	38,925	6,396
Total disbursements	<u>-</u>	<u>9,429</u>	<u>-</u>	<u>38,925</u>	<u>42,555</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>7,999</u>	<u>819</u>	<u>27,237</u>	<u>(20,333)</u>
Cash and investments - ending	<u>\$ 14</u>	<u>\$ 45,875</u>	<u>\$ 1,697</u>	<u>\$ 167,643</u>	<u>\$ 2,936</u>

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Special Vehicle Inspect Fund	Auditor Fees--Co. Opt. Dog Tax	Starke County Forest Fund	Election Bd. Candidate Penalty	Therapeutic Community Program
Cash and investments - beginning	\$ 123	\$ 304	\$ 18,347	\$ 1,020	\$ 81,033
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	951
Charges for services	-	-	-	-	423,938
Fines and forfeits	-	-	-	-	-
Other receipts	635	-	1,625	-	-
Total receipts	635	-	1,625	-	424,889
Disbursements:					
Personal services	-	-	-	-	247,259
Supplies	-	-	-	-	5,146
Other services and charges	-	-	-	-	142,967
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	150	-	-
Total disbursements	-	-	150	-	395,372
Excess (deficiency) of receipts over disbursements	635	-	1,475	-	29,517
Cash and investments - ending	\$ 758	\$ 304	\$ 19,822	\$ 1,020	\$ 110,550

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Redact Fund--Recorder	2017 Tax Sale	SCCC Project Income	Park Board	Surveyor Copy Fund
Cash and investments - beginning	\$ 31,074	\$ 15,973	\$ 121,762	\$ 1,399	\$ 302
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	4,203	-	108,081	-	233
Fines and forfeits	-	-	10,345	-	-
Other receipts	10	-	20,969	-	10
Total receipts	<u>4,213</u>	<u>-</u>	<u>139,395</u>	<u>-</u>	<u>243</u>
Disbursements:					
Personal services	-	-	27,576	-	-
Supplies	-	-	5,137	-	-
Other services and charges	-	-	71,340	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	15,126	2,490	-	-
Total disbursements	<u>-</u>	<u>15,126</u>	<u>106,543</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>4,213</u>	<u>(15,126)</u>	<u>32,852</u>	<u>-</u>	<u>243</u>
Cash and investments - ending	<u>\$ 35,287</u>	<u>\$ 847</u>	<u>\$ 154,614</u>	<u>\$ 1,399</u>	<u>\$ 545</u>

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	SCCC CTP Fees	2018 TAX SALE	2019 TAX SALE	Park Board Donation Fund	2016 Tax Sale Fund
Cash and investments - beginning	\$ 164,066	\$ 10,015	\$ 293,156	\$ 5,000	\$ 8,152
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,550	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	19,375	-	54,501	-	-
Total receipts	20,925	-	54,501	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	12,901	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	316,326	420	-
Total disbursements	-	-	329,227	420	-
Excess (deficiency) of receipts over disbursements	20,925	-	(274,726)	(420)	-
Cash and investments - ending	\$ 184,991	\$ 10,015	\$ 18,430	\$ 4,580	\$ 8,152

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	2016 Tax Certificate Sale	General Pop. Substance Abuse	Gen. Pop. Subs. Abuse 2nd Year	WIC Special Fund	2018 Tax Certificate Sale
Cash and investments - beginning	\$ 1,004	\$ -	\$ 2,022	\$ 1,745	\$ 371
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	75,763	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	75,763	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	65,461	2,022	-	-
Total disbursements	-	65,461	2,022	-	-
Excess (deficiency) of receipts over disbursements	-	10,302	(2,022)	-	-
Cash and investments - ending	\$ 1,004	\$ 10,302	\$ -	\$ 1,745	\$ 371

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	SCCC Contribution	Courthouse Elevator Sus. Fund	2019 Tax Certificate Sale	State Pay Public Defender	2020 Tax Sale
Cash and investments - beginning	\$ 632	\$ 12,450	\$ 698	\$ 61,378	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	56,600	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	12,269	-	832,151
Total receipts	-	-	12,269	56,600	832,151
Disbursements:					
Personal services	-	-	-	8,381	-
Supplies	-	-	-	-	-
Other services and charges	-	-	1,000	2,510	1,154
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	11,269	48,047	346,684
Total disbursements	-	-	12,269	58,938	347,838
Excess (deficiency) of receipts over disbursements	-	-	-	(2,338)	484,313
Cash and investments - ending	\$ 632	\$ 12,450	\$ 698	\$ 59,040	\$ 484,313

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	LIT PROPERTY TAX RELIEF	LIT CERTIFIED SHARES	LIT CEDIT	Emergency Management Grant	DOC Probation Dept Grant
Cash and investments - beginning	\$ 13,890	\$ -	\$ -	\$ 8,316	\$ 3,334
Receipts:					
Taxes	-	1,387,202	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	257,292	-	-	-	66,150
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	24,261	-	692,665	-	-
Total receipts	<u>281,553</u>	<u>1,387,202</u>	<u>692,665</u>	<u>-</u>	<u>66,150</u>
Disbursements:					
Personal services	-	-	-	-	65,518
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	266,275	1,387,202	692,665	-	-
Total disbursements	<u>266,275</u>	<u>1,387,202</u>	<u>692,665</u>	<u>-</u>	<u>65,518</u>
Excess (deficiency) of receipts over disbursements	<u>15,278</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>632</u>
Cash and investments - ending	<u>\$ 29,168</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,316</u>	<u>\$ 3,966</u>

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	CARES Provider Relief Fund	Title 3 Fund (No Approp Nec)	Juv. Tracking Grant 04-jf-033	Starke County Check Enfrmnt Fd	Prosecutor's S.T.O.P. Grant
Cash and investments - beginning	\$ -	\$ 3,292	\$ 23	\$ 2,324	\$ 3,337
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	41,473	-	-	-	-
Total receipts	41,473	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	41,473	-	-	-	-
Total disbursements	41,473	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ -	\$ 3,292	\$ 23	\$ 2,324	\$ 3,337

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Probation-indigent Assistance	Hava Accessibility Grant	Tact Narco Team Rico	Knox Lead Track Grant	Knox Lead Track Expenses
Cash and investments - beginning	\$ 1,500	\$ 4,700	\$ 67	\$ 969	\$ 459,743
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	260	43,670
Total receipts	-	-	-	260	43,670
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	689	-	-	92,672
Total disbursements	-	689	-	-	92,672
Excess (deficiency) of receipts over disbursements	-	(689)	-	260	(49,002)
Cash and investments - ending	\$ 1,500	\$ 4,011	\$ 67	\$ 1,229	\$ 410,741

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	IN Crim Just Vict Ast/02va147	WIC Program/#2	WIC Program/#3	Indiana Prosecuting Att. Grant	Pandemic Influenza Preparednes
Cash and investments - beginning	\$ (17,490)	\$ (215)	\$ 490	\$ 455	\$ 2,000
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	19,341	-	-	-	-
Charges for services	9,387	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	13,851	215	-	-	-
Total receipts	42,579	215	-	-	-
Disbursements:					
Personal services	31,174	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	31,174	-	-	-	-
Excess (deficiency) of receipts over disbursements	11,405	215	-	-	-
Cash and investments - ending	\$ (6,085)	\$ -	\$ 490	\$ 455	\$ 2,000

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Mosquito Control Block Grant	WIC Program 2012	Children's Psychiatric Res. Tr	Child Services	Yellow River Basin Project
Cash and investments - beginning	\$ 420	\$ 1,536	\$ 1,056	\$ 6,698	\$ 1,834
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	\$ 420	\$ 1,536	\$ 1,056	\$ 6,698	\$ 1,834

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	County & Local Law Enforcement	Public Health Preparedness Grt	LHMF/Tobacco Settlement	Operation Pullover	Child Immunization Grant
Cash and investments - beginning	\$ 114	\$ 153	\$ 129,252	\$ (4,412)	\$ 60
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	17,495	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	184	-	-	4,412	-
Total receipts	<u>184</u>	<u>-</u>	<u>17,495</u>	<u>4,412</u>	<u>-</u>
Disbursements:					
Personal services	-	-	11,285	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>11,285</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>184</u>	<u>-</u>	<u>6,210</u>	<u>4,412</u>	<u>-</u>
Cash and investments - ending	<u>\$ 298</u>	<u>\$ 153</u>	<u>\$ 135,462</u>	<u>\$ -</u>	<u>\$ 60</u>

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Court Reform Grant	Drug Analysis Test Kits Grant	Criminal Justice Grant Fed	SCCC Grant 2017-2018	Starke Marshall Interdiction
Cash and investments - beginning	\$ (600)	\$ 9	\$ (20)	\$ 6,829	\$ 775
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	321,302	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	20	-	-
Total receipts	-	-	20	321,302	-
Disbursements:					
Personal services	-	-	-	343,328	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	6,829	-
Total disbursements	-	-	-	350,157	-
Excess (deficiency) of receipts over disbursements	-	-	20	(28,855)	-
Cash and investments - ending	\$ (600)	\$ 9	\$ -	\$ (22,026)	\$ 775

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	BPPE	WTH GRANT	JDAI Misc. Grant	Mobile Response Grant	Broadband Plan Grant
Cash and investments - beginning	\$ 7,025	\$ 2,600	\$ 1,433	\$ (1,380)	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	250	-	8,955	50,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	10,395	-
Total receipts	-	250	-	19,350	50,000
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	1,241	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	7,025	-	-	19,315	50,000
Total disbursements	7,025	-	1,241	19,315	50,000
Excess (deficiency) of receipts over disbursements	(7,025)	250	(1,241)	35	-
Cash and investments - ending	\$ -	\$ 2,850	\$ 192	\$ (1,345)	\$ -

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	WIC 1	No. Indiana Community Found.	Starke Co Comp Plan	CC Grant 50S Project	JDAI Coordinator Grant
Cash and investments - beginning	\$ 3,373	\$ 409	\$ -	\$ -	\$ 16,802
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	19,440	605,729	18,690
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	31,688
Total receipts	-	-	19,440	605,729	50,378
Disbursements:					
Personal services	-	-	-	-	5,660
Supplies	-	-	-	-	3,215
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	19,440	605,729	11,252
Total disbursements	-	-	19,440	605,729	20,127
Excess (deficiency) of receipts over disbursements	-	-	-	-	30,251
Cash and investments - ending	\$ 3,373	\$ 409	\$ -	\$ -	\$ 47,053

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Mobile Food Delivery	Coroner Overdose	Community Support Grant	Court Interpreter Grant	Opioid Grant	JDAI 20/21
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 2,390	\$ 60,000	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	175,000	1,125	3,000	-	60,000	25,814
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	940	3,150	-	-	-	-
Total receipts	<u>175,940</u>	<u>4,275</u>	<u>3,000</u>	<u>-</u>	<u>60,000</u>	<u>25,814</u>
Disbursements:						
Personal services	949	5,475	-	-	35,036	3,054
Supplies	165	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	154,721	-	3,000	153	229	-
Total disbursements	<u>155,835</u>	<u>5,475</u>	<u>3,000</u>	<u>153</u>	<u>35,265</u>	<u>3,054</u>
Excess (deficiency) of receipts over disbursements	<u>20,105</u>	<u>(1,200)</u>	<u>-</u>	<u>(153)</u>	<u>24,735</u>	<u>22,760</u>
Cash and investments - ending	<u>\$ 20,105</u>	<u>\$ (1,200)</u>	<u>\$ -</u>	<u>\$ 2,237</u>	<u>\$ 84,735</u>	<u>\$ 22,760</u>

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Community Crossings 2020	Safety Awareness COVID Grant	Night Vision/LPR	WIC Program	JDAI Program & Services
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 139	\$ 20,490
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	965,798	-	-	-	11,198
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	965,798	-	-	-	11,198
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	32,656	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	965,798	-	91,881	-	31,688
Total disbursements	965,798	32,656	91,881	-	31,688
Excess (deficiency) of receipts over disbursements	-	(32,656)	(91,881)	-	(20,490)
Cash and investments - ending	\$ -	\$ (32,656)	\$ (91,881)	\$ 139	\$ -

STARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Foundation PPE	Homeland Security Radio	WIC 2019	WIC BREASTFEEDING 2019	Totals
Cash and investments - beginning	\$ -	\$ -	\$ (2,138)	\$ 183	\$ 15,939,962
Receipts:					
Taxes	-	-	-	-	24,883,131
Licenses and permits	-	-	-	-	157,621
Intergovernmental receipts	1,319	149,354	-	-	10,485,973
Charges for services	-	-	-	-	2,197,943
Fines and forfeits	-	-	-	-	73,283
Other receipts	-	-	2,138	-	14,554,624
Total receipts	<u>1,319</u>	<u>149,354</u>	<u>2,138</u>	<u>-</u>	<u>52,352,575</u>
Disbursements:					
Personal services	-	-	-	-	9,667,472
Supplies	-	-	-	-	2,323,900
Other services and charges	-	-	-	-	3,834,262
Debt service - principal and interest	-	-	-	-	1,070,000
Capital outlay	-	-	-	-	473,606
Other disbursements	1,319	149,354	-	-	33,414,390
Total disbursements	<u>1,319</u>	<u>149,354</u>	<u>-</u>	<u>-</u>	<u>50,783,630</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>2,138</u>	<u>-</u>	<u>1,568,945</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 183</u>	<u>\$ 17,508,907</u>

STARKE COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2020

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,193,771</u>	<u>\$ 1,190,075</u>

STARKE COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2020

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Starke County Building Corporation	To advance refund the 2013 Bonds and to pay issuance costs.	<u>\$ 1,069,500</u>	7/15/2020	1/15/2032
Total of annual lease payments		<u><u>\$ 1,069,500</u></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/>.