

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

FINANCIAL STATEMENT AUDIT REPORT

OF

PARKE COUNTY, INDIANA

January 1, 2019 to December 31, 2019



FILED
01/25/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Laura Fischer	01-01-19 to 12-31-22
County Treasurer	Kim Shorter	01-01-19 to 12-31-22
Clerk of the Circuit Court	Stacie Jeffries Henry Harper	01-01-19 to 02-28-21 03-01-21 to 12-31-22
County Sheriff	Justin Cole	01-01-19 to 12-31-22
County Recorder	Mary A. Gregg	01-01-19 to 12-31-22
President of the Board of County Commissioners	Jim Meece	01-01-19 to 12-31-22
President of the County Council	John K. Pratt	01-01-19 to 12-31-22



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF PARKE COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Parke 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. 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 and Schedule of Leases and Debt, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement, and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

December 28, 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.

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

Fund	Cash and Investments		Cash and Investments	
	01-01-19	Receipts	Disbursements	12-31-19
SETTLEMENT	\$ -	\$ 14,012,566	\$ 14,288,999	\$ (276,433)
SHERIFF INMATE TRUST	20,824	233,014	238,025	15,813
JAIL COMMISSARY	75,815	130,715	152,525	54,005
Clerk's Trust	257,448	909,629	838,000	329,077
General	3,025,309	7,234,124	6,363,974	3,895,459
Accident Report	467	2,245	-	2,712
CEDIT County Share	749,858	600,298	418,651	931,505
GAL/CASA	16,257	30,671	21,098	25,830
City and Town Court Costs	-	3,546	2,576	970
Clerk's Records Perpetuation	12,491	6,276	2,982	15,785
Congressional School Interest	4,212	699	1,355	3,556
Congressional School Principal	1,865	-	-	1,865
Sales Disclosure - County Share	12,178	2,675	4,911	9,942
Covered Bridge	223,851	56,960	17,394	263,417
Cumulative Bridge	633,501	327,117	484,370	476,248
DRUG FREE COMMUNITY FUND	58,471	32,093	23,560	67,004
RDC - Operations	18,464	1,707	11,489	8,682
Emergency Planning/Right to Know	32,571	12,989	10,153	35,407
Firearms Training	32,957	4,620	7,198	30,379
Health	43,132	64,706	59,427	48,411
Identification Security Protection	6,074	2,388	-	8,462
Levy Excess	76,275	-	-	76,275
Local Health Maintenance	64,780	33,139	31,575	66,344
Local Road and Street	386,686	298,062	163,964	520,784
LOIT Public Safety - County Share	102,735	621,364	517,481	206,618
Misdemeanant	12,436	10,794	11,000	12,230
Motor Vehicle Highway -Restricted	-	1,515,445	947,812	567,633
Motor Vehicle Highway	2,281,200	2,336,993	2,865,150	1,753,043
PARK NONREVERTING CAPITAL	626	-	-	626
Plat Book	59,018	104,882	36,755	127,145
Rainy Day	235,548	44,710	138,744	141,514
Reassessment - 2015	54,267	163,217	195,651	21,833
Recorder's Records Perpetuation	85,196	43,326	50,184	78,338
Riverboat Revenue Sharing	-	31,681	31,681	-
Sex and Violent Offender Administration	10,252	1,122	1,822	9,552
Sheriff's Pension Trust	1,215	15,592	13,000	3,807
Supplemental Public Defender Services	3,130	5,998	6,661	2,467
Surplus Tax	100,634	2,331	5,275	97,690
Surveyor's Corner Perpetuation	15,077	11,855	5,780	21,152
Tax Sale Redemption	2,448	64,428	62,009	4,867
Tax Sale Surplus	276,017	520,300	496,940	299,377
Local Health Department Trust Account	101,491	15,562	3,224	113,829
Auditors Ineligible Deductions	2,805	5,543	1,491	6,857
County Elected Officials Training	6,609	2,475	2,541	6,543
Park and Recreation	137,402	262,524	259,664	140,262
Statewide 911	236,552	249,316	256,004	229,864
PRE-TRIAL DIVERSION	106,793	37,349	39,281	104,861
Adult Probation Administrative	33,341	16,096	15,000	34,437
Juvenile Probation Administrative	6,707	1,631	-	8,338
Supplemental Adult Probation Services	72,520	93,914	73,072	93,362
Supplemental Juvenile Probation Services	28,227	4,951	7,500	25,678
Alternative Dispute Resolution	3,175	560	-	3,735
County Law Enforcement Cont Ed	594	887	1,146	335
SHERIFF DEPT FORFEITED ASSET	-	2,975	-	2,975
TOBACCO CESSATION GRANT	1,947	-	-	1,947
VETERANS DEPT ROUNDUP GRANT	-	875	-	875
Judge's Juvenile Incentive Fund	16	-	-	16
West Central Parke TIF	176,075	96,587	79,683	192,979

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

Fund	Cash and Investments			Cash and Investments 12-31-19
	01-01-19	Receipts	Disbursements	
Courthouse Tower Debt Service	34,761	285,643	140,034	180,370
SELF INSURANCE	439,078	2,249,341	1,483,917	1,204,502
Courthouse Construction	7,711	-	-	7,711
Payroll Clearing	1,209,458	1,928,210	1,887,585	1,250,083
After Settlement Collections	504,357	771,571	504,357	771,571
LOIT Prop Tax Oper Levies Replace	-	1,815,974	1,815,974	-
LOIT Stabilization	291,649	227,655	-	519,304
WHEEL TAX	-	153,187	143,002	10,185
SUR TAX	-	62,288	59,743	2,545
CVET AGENCY	-	63,291	63,291	-
FINANCIAL INSTITUTION TAX	-	108,873	108,873	-
Homestead Credit Rebate	7,997	-	-	7,997
LIT Property Tax Relief	52,439	1,397,459	702,496	747,402
LOIT PTRC Tax Bill Portion	13,766	-	-	13,766
State Fines and Forfeitures	50	1,001	320	731
Infraction Judgements	810	8,027	6,838	1,999
Special Death Benefit	95	883	753	225
Sales Disclosure - State Share	190	2,580	2,555	215
Coroners Training & Con't Education	369	785	1,076	78
Interstate Compact - State Share	-	188	188	-
MORTGAGE RECORDING FEES - STATE SHARE	193	1,230	1,278	145
Sex & Violent Offender State	-	125	120	5
7113 Child Restraint Violations Fines	25	100	100	25
INNKEEPERS	69,506	157,375	146,049	80,832
EDUCATIONAL PLATE FEES AGENCY	-	188	169	19
Riverboat	134,458	71,034	35,872	169,620
Innkeepers Tax Collections	9,598	150,681	160,279	-
Judgements Due Law Enforcement	35,203	2,300	1,353	36,150
LIT CERTIFIED SHARES	-	2,793,805	2,793,805	-
LIT ECONOMIC DEVELOPMENT	-	699,008	699,008	-
LIT Supplemental Distributions	-	698,451	698,451	-
93.563 Title IV-D Incentive	42,575	4,983	211	47,347
93.563 Prosecutor IV-D Incentive-Post Oct '99	107,301	11,177	19,249	99,229
93.563 Clerk IV-D Incentive-Post Oct '99	44,601	4,983	17,951	31,633
PROBLEM SOLVING CRT PRG INCOME	20,571	4,686	-	25,257
S.C.R.A.M. USER FEE	26,910	6,409	8,662	24,657
97.067 LAW ENFORCEMENT TECH UPGRADE	44,105	59,823	103,735	193
BICENTENNIAL LOCAL GRANT FUND	96	-	-	96
PARK AND REC SHELTER DONANTION	360	-	246	114
VECTOR CONTROL GRANT	856	-	-	856
20.601 SUMMER IMPAIRED DRIVING	126	-	-	126
ZACKE COX BRIDGE	5,912	-	-	5,912
IDVA VETERAN OFFICER TRAINING	2	-	-	2
RADIO EARPHONE MINI GRANT	85	-	-	85
SECURE CONTINUOUS REMOTE MONITOR	945	-	-	945
SHERIFF TRAINING DONATION	36	-	-	36
BEARS BEHIND BARS	404	-	-	404
COUNTY DONATION FUND	630	-	-	630
PHC GRANT 8/31/07 TO 10/31/07	33	-	-	33
93.074 ZIKA PREPAREDNESS GRANT	73	-	-	73
LOIT SPECIAL DISTRIBUTION	5,090	-	-	5,090
ADULT PROBATION MATCH	1,338	-	-	1,338
K-9 DONATION FUND	2,415	425	2,000	840
DONATIONS	3,300	-	-	3,300
2011 DRUG AND PROBLEM SOLVING GRANT	5,000	-	-	5,000
RESERVE DEPUTIES	1,523	-	-	1,523
Clerk Child Support	1,801	216,450	217,138	1,113

PARKE 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
LCC BODY ARMOUR PROBATION	-	2,925	2,925	-
10.766 sheriff vehicle grant	-	53,900	53,900	-
SHERIFF CFDA#16.922 EQ SHARE	-	27,780	27,780	-
SECURITY CH CAMERA	-	15,100	15,100	-
16.588 STOP GRANT	3	-	-	3
FY16 SHSP DEOBLIGATED	-	-	22,458	(22,458)
VIRTUAL EDUCATION GRANT	-	2,500	-	2,500
JUSTICE STEVE DAVID RECEPTION	-	750	639	111
CUMULATIVE CAPITAL DEVELOPMENT	136,154	290,352	230,198	196,308
WHEEL&SUR TAX	-	223,121	-	223,121
Park Nonreverting Operating	17,040	45,755	48,262	14,533
RDC - REVOLVING LOAN	38,279	25,866	43,500	20,645
Child Advocacy	639	-	-	639
Jury Pay	15,820	1,096	-	16,916
Jury Fee Fund	376	1,268	1,096	548
NATIONAL NIGHT OUT	700	2,700	2,192	1,208
CASA Donation	67	125	-	192
B Spencer Advocate Fund	515	-	-	515
RDC - EAST CENTRAL PARKE TIF	10,561	-	10,561	-
RDC - CENTRAL PARKE TIF	1,144,773	273,633	221,231	1,197,175
Federal Forfeitures	198	-	-	198
Forfeitures & Seizures	10,854	-	-	10,854
CRIME VICTIMS ASSISTANCE	3,543	-	-	3,543
DRUG COURT ASSESSMENTS	235	-	-	235
Drug Court Vending Machine	363	2,752	1,185	1,930
97.042 EMA SALARY REIMBURSEMENT	-	18,563	-	18,563
16.738 DRUG & PROBLEM SOLV CRT	7,769	-	-	7,769
93.069 H1N1 160-66 GRANT	21	-	-	21
39.011 NON REVERT TITLE III	397	-	-	397
93.617 2013 HHS GRANT	13,812	-	-	13,812
97.067 SHERIFFS RADIO IDHS GRA	1	-	-	1
10.351 RURAL BUSINESS DEV-RDC	22,000	40,000	62,000	-
LCC MINI GRANT - LEO TRAINING	407	-	384	23
Sheriff Meth OT Grant	4,156	-	1,119	3,037
FAMILY COURT GRANT FUND	2,335	-	-	2,335
DRUG COURT NADCP TRAINING	3,416	-	-	3,416
DRUG COURT INCENTIVE LCC MINI	102	-	-	102
MARINE PATROL GRANT FUND	-	7,538	7,538	-
OPERATION PULL OVER ENFORCEMENT	34	-	-	34
DRUG COURT WORKSHOP	1,227	-	-	1,227
BULLETPROOF VEST FUND	4,576	4,448	8,896	128
DRUG COURT LOAN FUND	371	-	-	371
LCC MINI METH SURVEILLANCE	4	-	-	4
LOCAL PLANNING COUNCIL GRANT	2,792	-	-	2,792
Public Health Emergency Prepar	242	25,590	19,143	6,689
DIGITAL CAMERA MINI GRANT	59	-	-	59
EMERGENCY TRAUMA KIT	1	-	-	1
ANTI-METH MINI GRANT	152	-	-	152
EAT BETTER MOVE MORE	13	-	-	13
AED GRANT	7	-	-	7
PROBLEM SOLVING COURT 1	20,943	44,100	43,296	21,747
Totals	<u>\$ 14,500,297</u>	<u>\$ 45,355,573</u>	<u>\$ 41,916,858</u>	<u>\$ 17,939,012</u>

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

PARKE 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.

PARKE 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.

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.

PARKE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

PARKE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund 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.

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:

PARKE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Contributions

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

PARKE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. Cash Balance Deficits

The financial statement contains the following two funds with deficits in cash: FY16 SHSP Deobligated and Settlement. This is a result of disbursements exceeding receipts and an inter-fund loan that was not repaid by December 31, 2019.

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.

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

	SETTLEMENT	SHERIFF INMATE TRUST	JAIL COMMISSARY	Clerk's Trust	General
Cash and investments - beginning	\$ -	\$ 20,824	\$ 75,815	\$ 257,448	\$ 3,025,309
Receipts:					
Taxes	-	-	-	-	5,126,256
Licenses and permits	-	-	-	-	145,406
Intergovernmental receipts	-	-	-	-	586,858
Charges for services	-	-	-	-	978,003
Fines and forfeits	-	-	-	-	48,401
Other receipts	14,012,566	233,014	130,715	909,629	349,200
Total receipts	14,012,566	233,014	130,715	909,629	7,234,124
Disbursements:					
Personal services	-	-	-	-	2,986,253
Supplies	-	-	-	-	71,728
Other services and charges	-	-	-	-	1,212,347
Capital outlay	-	-	-	-	30,857
Other disbursements	14,288,999	238,025	152,525	838,000	2,062,789
Total disbursements	14,288,999	238,025	152,525	838,000	6,363,974
Excess (deficiency) of receipts over disbursements	(276,433)	(5,011)	(21,810)	71,629	870,150
Cash and investments - ending	\$ (276,433)	\$ 15,813	\$ 54,005	\$ 329,077	\$ 3,895,459

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

	Accident Report	CEDIT County Share	GAL/CASA	City and Town Court Costs	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 467	\$ 749,858	\$ 16,257	\$ -	\$ 12,491
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,245	600,298	30,671	3,546	6,276
Total receipts	<u>2,245</u>	<u>600,298</u>	<u>30,671</u>	<u>3,546</u>	<u>6,276</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	418,651	21,098	2,576	2,982
Total disbursements	<u>-</u>	<u>418,651</u>	<u>21,098</u>	<u>2,576</u>	<u>2,982</u>
Excess (deficiency) of receipts over disbursements	<u>2,245</u>	<u>181,647</u>	<u>9,573</u>	<u>970</u>	<u>3,294</u>
Cash and investments - ending	<u>\$ 2,712</u>	<u>\$ 931,505</u>	<u>\$ 25,830</u>	<u>\$ 970</u>	<u>\$ 15,785</u>

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

	Congressional School Interest	Congressional School Principal	Sales Disclosure - County Share	Covered Bridge	Cumulative Bridge
Cash and investments - beginning	\$ 4,212	\$ 1,865	\$ 12,178	\$ 223,851	\$ 633,501
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	699	-	2,675	56,960	327,117
Total receipts	699	-	2,675	56,960	327,117
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,355	-	4,911	17,394	484,370
Total disbursements	1,355	-	4,911	17,394	484,370
Excess (deficiency) of receipts over disbursements	(656)	-	(2,236)	39,566	(157,253)
Cash and investments - ending	\$ 3,556	\$ 1,865	\$ 9,942	\$ 263,417	\$ 476,248

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

	DRUG FREE COMMUNITY FUND	RDC - Operations	Emergency Planning/Right to Know	Firearms Training	Health
Cash and investments - beginning	\$ 58,471	\$ 18,464	\$ 32,571	\$ 32,957	\$ 43,132
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	32,093	1,707	12,989	4,620	64,706
Total receipts	<u>32,093</u>	<u>1,707</u>	<u>12,989</u>	<u>4,620</u>	<u>64,706</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	23,560	11,489	10,153	7,198	59,427
Total disbursements	<u>23,560</u>	<u>11,489</u>	<u>10,153</u>	<u>7,198</u>	<u>59,427</u>
Excess (deficiency) of receipts over disbursements	<u>8,533</u>	<u>(9,782)</u>	<u>2,836</u>	<u>(2,578)</u>	<u>5,279</u>
Cash and investments - ending	<u>\$ 67,004</u>	<u>\$ 8,682</u>	<u>\$ 35,407</u>	<u>\$ 30,379</u>	<u>\$ 48,411</u>

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

	Identification Security Protection	Levy Excess	Local Health Maintenance	Local Road and Street	LOIT Public Safety - County Share
Cash and investments - beginning	\$ 6,074	\$ 76,275	\$ 64,780	\$ 386,686	\$ 102,735
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,388	-	33,139	298,062	621,364
Total receipts	2,388	-	33,139	298,062	621,364
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	31,575	163,964	517,481
Total disbursements	-	-	31,575	163,964	517,481
Excess (deficiency) of receipts over disbursements	2,388	-	1,564	134,098	103,883
Cash and investments - ending	\$ 8,462	\$ 76,275	\$ 66,344	\$ 520,784	\$ 206,618

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

	Misdemeanant	Motor Vehicle Highway -Restricted	Motor Vehicle Highway	PARK NONREVERTING CAPITAL	Plat Book
Cash and investments - beginning	\$ 12,436	\$ -	\$ 2,281,200	\$ 626	\$ 59,018
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	1,515,445	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	10,794	-	2,336,993	-	104,882
Total receipts	10,794	1,515,445	2,336,993	-	104,882
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	11,000	947,812	2,865,150	-	36,755
Total disbursements	11,000	947,812	2,865,150	-	36,755
Excess (deficiency) of receipts over disbursements	(206)	567,633	(528,157)	-	68,127
Cash and investments - ending	\$ 12,230	\$ 567,633	\$ 1,753,043	\$ 626	\$ 127,145

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

	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat Revenue Sharing	Sex and Violent Offender Administration
Cash and investments - beginning	\$ 235,548	\$ 54,267	\$ 85,196	\$ -	\$ 10,252
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	44,710	163,217	43,326	31,681	1,122
Total receipts	<u>44,710</u>	<u>163,217</u>	<u>43,326</u>	<u>31,681</u>	<u>1,122</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	138,744	195,651	50,184	31,681	1,822
Total disbursements	<u>138,744</u>	<u>195,651</u>	<u>50,184</u>	<u>31,681</u>	<u>1,822</u>
Excess (deficiency) of receipts over disbursements	<u>(94,034)</u>	<u>(32,434)</u>	<u>(6,858)</u>	<u>-</u>	<u>(700)</u>
Cash and investments - ending	<u>\$ 141,514</u>	<u>\$ 21,833</u>	<u>\$ 78,338</u>	<u>\$ -</u>	<u>\$ 9,552</u>

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

	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption
Cash and investments - beginning	\$ 1,215	\$ 3,130	\$ 100,634	\$ 15,077	\$ 2,448
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	15,592	5,998	2,331	11,855	64,428
Total receipts	<u>15,592</u>	<u>5,998</u>	<u>2,331</u>	<u>11,855</u>	<u>64,428</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	13,000	6,661	5,275	5,780	62,009
Total disbursements	<u>13,000</u>	<u>6,661</u>	<u>5,275</u>	<u>5,780</u>	<u>62,009</u>
Excess (deficiency) of receipts over disbursements	<u>2,592</u>	<u>(663)</u>	<u>(2,944)</u>	<u>6,075</u>	<u>2,419</u>
Cash and investments - ending	<u>\$ 3,807</u>	<u>\$ 2,467</u>	<u>\$ 97,690</u>	<u>\$ 21,152</u>	<u>\$ 4,867</u>

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

	Tax Sale Surplus	Local Health Department Trust Account	Auditors Ineligible Deductions	County Elected Officials Training	Park and Recreation
Cash and investments - beginning	\$ 276,017	\$ 101,491	\$ 2,805	\$ 6,609	\$ 137,402
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	520,300	15,562	5,543	2,475	262,524
Total receipts	<u>520,300</u>	<u>15,562</u>	<u>5,543</u>	<u>2,475</u>	<u>262,524</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	496,940	3,224	1,491	2,541	259,664
Total disbursements	<u>496,940</u>	<u>3,224</u>	<u>1,491</u>	<u>2,541</u>	<u>259,664</u>
Excess (deficiency) of receipts over disbursements	<u>23,360</u>	<u>12,338</u>	<u>4,052</u>	<u>(66)</u>	<u>2,860</u>
Cash and investments - ending	<u>\$ 299,377</u>	<u>\$ 113,829</u>	<u>\$ 6,857</u>	<u>\$ 6,543</u>	<u>\$ 140,262</u>

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

	Statewide 911	PRE-TRIAL DIVERSION	Adult Probation Administrative	Juvenile Probation Administrative	Supplemental Adult Probation Services
Cash and investments - beginning	\$ 236,552	\$ 106,793	\$ 33,341	\$ 6,707	\$ 72,520
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	249,316	37,349	16,096	1,631	93,914
Total receipts	249,316	37,349	16,096	1,631	93,914
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	256,004	39,281	15,000	-	73,072
Total disbursements	256,004	39,281	15,000	-	73,072
Excess (deficiency) of receipts over disbursements	(6,688)	(1,932)	1,096	1,631	20,842
Cash and investments - ending	\$ 229,864	\$ 104,861	\$ 34,437	\$ 8,338	\$ 93,362

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

	Supplemental Juvenile Probation Services	Alternative Dispute Resolution	County Law Enforcement Cont Ed	SHERIFF DEPT FORFEITED ASSET	TOBACCO CESSATION GRANT
Cash and investments - beginning	\$ 28,227	\$ 3,175	\$ 594	\$ -	\$ 1,947
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	4,951	560	887	2,975	-
Total receipts	4,951	560	887	2,975	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	7,500	-	1,146	-	-
Total disbursements	7,500	-	1,146	-	-
Excess (deficiency) of receipts over disbursements	(2,549)	560	(259)	2,975	-
Cash and investments - ending	\$ 25,678	\$ 3,735	\$ 335	\$ 2,975	\$ 1,947

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

	VETERANS DEPT ROUNDUP GRANT	Judge's Juvenile Incentive Fund	West Central Parke TIF	Courthouse Tower Debt Service	SELF INSURANCE
Cash and investments - beginning	\$ -	\$ 16	\$ 176,075	\$ 34,761	\$ 439,078
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	875	-	96,587	285,643	2,249,341
Total receipts	875	-	96,587	285,643	2,249,341
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	79,683	140,034	1,483,917
Total disbursements	-	-	79,683	140,034	1,483,917
Excess (deficiency) of receipts over disbursements	875	-	16,904	145,609	765,424
Cash and investments - ending	\$ 875	\$ 16	\$ 192,979	\$ 180,370	\$ 1,204,502

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

	Courthouse Construction	Payroll Clearing	After Settlement Collections	LOIT Prop Tax Oper Levies Replace	LOIT Stabilization
Cash and investments - beginning	\$ 7,711	\$ 1,209,458	\$ 504,357	\$ -	\$ 291,649
Receipts:					
Taxes	-	-	771,571	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	1,928,210	-	1,815,974	227,655
Total receipts	-	1,928,210	771,571	1,815,974	227,655
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	1,887,585	504,357	1,815,974	-
Total disbursements	-	1,887,585	504,357	1,815,974	-
Excess (deficiency) of receipts over disbursements	-	40,625	267,214	-	227,655
Cash and investments - ending	\$ 7,711	\$ 1,250,083	\$ 771,571	\$ -	\$ 519,304

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

	WHEEL TAX	SUR TAX	CVET AGENCY	FINANCIAL INSTITUTION TAX	Homestead Credit Rebate
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 7,997
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	153,187	62,288	63,291	108,873	-
Total receipts	153,187	62,288	63,291	108,873	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	143,002	59,743	63,291	108,873	-
Total disbursements	143,002	59,743	63,291	108,873	-
Excess (deficiency) of receipts over disbursements	10,185	2,545	-	-	-
Cash and investments - ending	\$ 10,185	\$ 2,545	\$ -	\$ -	\$ 7,997

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

	LIT Property Tax Relief	LOIT PTRC Tax Bill Portion	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit
Cash and investments - beginning	\$ 52,439	\$ 13,766	\$ 50	\$ 810	\$ 95
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,397,459	-	1,001	8,027	883
Total receipts	1,397,459	-	1,001	8,027	883
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	702,496	-	320	6,838	753
Total disbursements	702,496	-	320	6,838	753
Excess (deficiency) of receipts over disbursements	694,963	-	681	1,189	130
Cash and investments - ending	\$ 747,402	\$ 13,766	\$ 731	\$ 1,999	\$ 225

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

	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	MORTGAGE RECORDING FEES - STATE SHARE	Sex & Violent Offender State
Cash and investments - beginning	\$ 190	\$ 369	\$ -	\$ 193	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,580	785	188	1,230	125
Total receipts	2,580	785	188	1,230	125
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,555	1,076	188	1,278	120
Total disbursements	2,555	1,076	188	1,278	120
Excess (deficiency) of receipts over disbursements	25	(291)	-	(48)	5
Cash and investments - ending	\$ 215	\$ 78	\$ -	\$ 145	\$ 5

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

	7113 Child Restraint Violations Fines	INNKEEPERS	EDUCATIONAL PLATE FEES AGENCY	Riverboat	Innkeepers Tax Collections
Cash and investments - beginning	\$ 25	\$ 69,506	\$ -	\$ 134,458	\$ 9,598
Receipts:					
Taxes	-	157,375	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	100	-	188	71,034	150,681
Total receipts	100	157,375	188	71,034	150,681
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	100	146,049	169	35,872	160,279
Total disbursements	100	146,049	169	35,872	160,279
Excess (deficiency) of receipts over disbursements	-	11,326	19	35,162	(9,598)
Cash and investments - ending	\$ 25	\$ 80,832	\$ 19	\$ 169,620	\$ -

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

	Judgements Due Law Enforcement	LIT CERTIFIED SHARES	LIT ECONOMIC DEVELOPMENT	LIT Supplemental Distributions	93.563 Title IV-D Incentive
Cash and investments - beginning	\$ 35,203	\$ -	\$ -	\$ -	\$ 42,575
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,300	2,793,805	699,008	698,451	4,983
Total receipts	2,300	2,793,805	699,008	698,451	4,983
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,353	2,793,805	699,008	698,451	211
Total disbursements	1,353	2,793,805	699,008	698,451	211
Excess (deficiency) of receipts over disbursements	947	-	-	-	4,772
Cash and investments - ending	\$ 36,150	\$ -	\$ -	\$ -	\$ 47,347

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

	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	PROBLEM SOLVING CRT PRG INCOME	S.C.R.A.M. USER FEE	97.067 LAW ENFORCEMENT TECH UPGRADE
Cash and investments - beginning	\$ 107,301	\$ 44,601	\$ 20,571	\$ 26,910	\$ 44,105
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	11,177	4,983	4,686	6,409	59,823
Total receipts	11,177	4,983	4,686	6,409	59,823
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	19,249	17,951	-	8,662	103,735
Total disbursements	19,249	17,951	-	8,662	103,735
Excess (deficiency) of receipts over disbursements	(8,072)	(12,968)	4,686	(2,253)	(43,912)
Cash and investments - ending	\$ 99,229	\$ 31,633	\$ 25,257	\$ 24,657	\$ 193

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

	BICENTENNIAL LOCAL GRANT FUND	PARK AND REC SHELTER DONANTION	VECTOR CONTROL GRANT	20.601 SUMMER IMPAIRED DRIVING	ZACKE COX BRIDGE
Cash and investments - beginning	\$ 96	\$ 360	\$ 856	\$ 126	\$ 5,912
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	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	246	-	-	-
Total disbursements	-	246	-	-	-
Excess (deficiency) of receipts over disbursements	-	(246)	-	-	-
Cash and investments - ending	\$ 96	\$ 114	\$ 856	\$ 126	\$ 5,912

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

	IDVA VETERAN OFFICER TRAINING	RADIO EARPHONE MINI GRANT	SECURE CONTINUOUS REMOTE MONITOR	SHERIFF TRAINING DONATION	BEARS BEHIND BARS
Cash and investments - beginning	\$ 2	\$ 85	\$ 945	\$ 36	\$ 404
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	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ 2	\$ 85	\$ 945	\$ 36	\$ 404

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

	COUNTY DONATION FUND	PHC GRANT 8/31/07 TO 10/31/07	93.074 ZIKA PREPAREDNESS GRANT	LOIT SPECIAL DISTRIBUTION	ADULT PROBATION MATCH
Cash and investments - beginning	\$ 630	\$ 33	\$ 73	\$ 5,090	\$ 1,338
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	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ 630	\$ 33	\$ 73	\$ 5,090	\$ 1,338

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

	K-9 DONATION FUND	DONATIONS	2011 DRUG AND PROBLEM SOLVING GRANT	RESERVE DEPUTIES	Clerk Child Support
Cash and investments - beginning	\$ 2,415	\$ 3,300	\$ 5,000	\$ 1,523	\$ 1,801
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	425	-	-	-	216,450
Total receipts	<u>425</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>216,450</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,000	-	-	-	217,138
Total disbursements	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>217,138</u>
Excess (deficiency) of receipts over disbursements	<u>(1,575)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(688)</u>
Cash and investments - ending	<u>\$ 840</u>	<u>\$ 3,300</u>	<u>\$ 5,000</u>	<u>\$ 1,523</u>	<u>\$ 1,113</u>

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

	LCC BODY ARMOUR PROBATION	10.766 sheriff vehicle grant	SHERIFF CFDA#16.922 EQ SHARE	SECURITY CH CAMERA	16.588 STOP GRANT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 3
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,925	53,900	27,780	15,100	-
Total receipts	2,925	53,900	27,780	15,100	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,925	53,900	27,780	15,100	-
Total disbursements	2,925	53,900	27,780	15,100	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 3

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

	FY16 SHSP DEOBLIGATED	VIRTUAL EDUCATION GRANT	JUSTICE STEVE DAVID RECEPTION	CUMULATIVE CAPITAL DEVELOPMENT	WHEEL&SUR TAX
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 136,154	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	2,500	750	290,352	223,121
Total receipts	-	2,500	750	290,352	223,121
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	22,458	-	639	230,198	-
Total disbursements	22,458	-	639	230,198	-
Excess (deficiency) of receipts over disbursements	(22,458)	2,500	111	60,154	223,121
Cash and investments - ending	\$ (22,458)	\$ 2,500	\$ 111	\$ 196,308	\$ 223,121

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

	Park Nonreverting Operating	RDC - REVOLVING LOAN	Child Advocacy	Jury Pay	Jury Fee Fund
Cash and investments - beginning	\$ 17,040	\$ 38,279	\$ 639	\$ 15,820	\$ 376
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	45,755	25,866	-	1,096	1,268
Total receipts	45,755	25,866	-	1,096	1,268
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	48,262	43,500	-	-	1,096
Total disbursements	48,262	43,500	-	-	1,096
Excess (deficiency) of receipts over disbursements	(2,507)	(17,634)	-	1,096	172
Cash and investments - ending	\$ 14,533	\$ 20,645	\$ 639	\$ 16,916	\$ 548

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

	NATIONAL NIGHT OUT	CASA Donation	B Spencer Advocate Fund	RDC - EAST CENTRAL PARKE TIF	RDC - CENTRAL PARKE TIF
Cash and investments - beginning	\$ 700	\$ 67	\$ 515	\$ 10,561	\$ 1,144,773
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,700	125	-	-	273,633
Total receipts	2,700	125	-	-	273,633
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,192	-	-	10,561	221,231
Total disbursements	2,192	-	-	10,561	221,231
Excess (deficiency) of receipts over disbursements	508	125	-	(10,561)	52,402
Cash and investments - ending	\$ 1,208	\$ 192	\$ 515	\$ -	\$ 1,197,175

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

	Federal Forfeitures	Forfeitures & Seizures	CRIME VICTIMS ASSISTANCE	DRUG COURT ASSESSMENTS	Drug Court Vending Machine
Cash and investments - beginning	\$ 198	\$ 10,854	\$ 3,543	\$ 235	\$ 363
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	2,752
Total receipts	-	-	-	-	2,752
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	1,185
Total disbursements	-	-	-	-	1,185
Excess (deficiency) of receipts over disbursements	-	-	-	-	1,567
Cash and investments - ending	\$ 198	\$ 10,854	\$ 3,543	\$ 235	\$ 1,930

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

	97.042 EMA SALARY REIMBURSEMENT	16.738 DRUG & PROBLEM SOLV CRT	93.069 H1N1 160-66 GRANT	39.011 NON REVERT TITLE III	93.617 2013 HHS GRANT
Cash and investments - beginning	\$ -	\$ 7,769	\$ 21	\$ 397	\$ 13,812
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	18,563	-	-	-	-
Total receipts	<u>18,563</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>18,563</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 18,563</u>	<u>\$ 7,769</u>	<u>\$ 21</u>	<u>\$ 397</u>	<u>\$ 13,812</u>

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

	97.067 SHERIFFS RADIO IDHS GRA	10.351 RURAL BUSINESS DEV-RDC	LCC MINI GRANT - LEO TRAINING	Sheriff Meth OT Grant	FAMILY COURT GRANT FUND
Cash and investments - beginning	\$ 1	\$ 22,000	\$ 407	\$ 4,156	\$ 2,335
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	40,000	-	-	-
Total receipts	-	40,000	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	62,000	384	1,119	-
Total disbursements	-	62,000	384	1,119	-
Excess (deficiency) of receipts over disbursements	-	(22,000)	(384)	(1,119)	-
Cash and investments - ending	\$ 1	\$ -	\$ 23	\$ 3,037	\$ 2,335

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

	DRUG COURT NADCP TRAINING	DRUG COURT INCENTIVE LCC MINI	MARINE PATROL GRANT FUND	OPERATION PULL OVER ENFORCEMENT	DRUG COURT WORKSHOP
Cash and investments - beginning	\$ 3,416	\$ 102	\$ -	\$ 34	\$ 1,227
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	7,538	-	-
Total receipts	-	-	7,538	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	7,538	-	-
Total disbursements	-	-	7,538	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ 3,416	\$ 102	\$ -	\$ 34	\$ 1,227

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

	BULLETPROOF VEST FUND	DRUG COURT LOAN FUND	LCC MINI METH SURVEILLANCE	LOCAL PLANNING COUNCIL GRANT
Cash and investments - beginning	\$ 4,576	\$ 371	\$ 4	\$ 2,792
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	4,448	-	-	-
Total receipts	<u>4,448</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	8,896	-	-	-
Total disbursements	<u>8,896</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(4,448)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 128</u>	<u>\$ 371</u>	<u>\$ 4</u>	<u>\$ 2,792</u>

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

	Public Health Emergency Prepar	DIGITAL CAMERA MINI GRANT	EMERGENCY TRAUMA KIT	ANTI-METH MINI GRANT
Cash and investments - beginning	\$ 242	\$ 59	\$ 1	\$ 152
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	25,590	-	-	-
Total receipts	25,590	-	-	-
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	19,143	-	-	-
Total disbursements	19,143	-	-	-
Excess (deficiency) of receipts over disbursements	6,447	-	-	-
Cash and investments - ending	\$ 6,689	\$ 59	\$ 1	\$ 152

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

	EAT BETTER MOVE MORE	AED GRANT	PROBLEM SOLVING COURT 1	Totals
Cash and investments - beginning	\$ 13	\$ 7	\$ 20,943	\$ 14,500,297
Receipts:				
Taxes	-	-	-	6,055,202
Licenses and permits	-	-	-	145,406
Intergovernmental receipts	-	-	-	2,102,303
Charges for services	-	-	-	978,003
Fines and forfeits	-	-	-	48,401
Other receipts	-	-	44,100	36,026,258
Total receipts	-	-	44,100	45,355,573
Disbursements:				
Personal services	-	-	-	2,986,253
Supplies	-	-	-	71,728
Other services and charges	-	-	-	1,212,347
Capital outlay	-	-	-	30,857
Other disbursements	-	-	43,296	37,615,673
Total disbursements	-	-	43,296	41,916,858
Excess (deficiency) of receipts over disbursements	-	-	804	3,438,715
Cash and investments - ending	<u>\$ 13</u>	<u>\$ 7</u>	<u>\$ 21,747</u>	<u>\$ 17,939,012</u>

PARKE COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2019

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: NEC Financial	Telephone System	\$ 23,215	11/12/2015	11/12/2020
Total governmental activities		<u>23,215</u>		
Total of annual lease payments		<u>\$ 23,215</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities: Notes and loans payable	Courthouse Clock Tower and Dome Renovation	\$ 987,248	\$ 193,257
Notes and loans payable	Courthouse Roof Project	<u>1,821,383</u>	<u>226,844</u>
Total governmental activities		<u>2,808,631</u>	<u>420,101</u>
Totals		<u>\$ 2,808,631</u>	<u>\$ 420,101</u>

OTHER REPORTS

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