

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

FINANCIAL STATEMENT AUDIT REPORT

OF

PARKE COUNTY, INDIANA

January 1, 2020 to December 31, 2020



FILED
03/23/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Laura Fischer	01-01-20 to 12-31-22
County Treasurer	Kim Shorter	01-01-20 to 12-31-22
Clerk of the Circuit Court	Stacie Jeffries Henry Harper	01-01-20 to 02-28-21 03-01-21 to 12-31-22
County Sheriff	Justin Cole	01-01-20 to 12-31-22
County Recorder	Mary A. Gregg	01-01-20 to 12-31-22
President of the Board of County Commissioners	Jim Meece	01-01-20 to 12-31-22
President of the County Council	John K. Pratt	01-01-20 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, 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 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 December 28, 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

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, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
SETTLEMENT	\$ (276,434)	\$ 15,258,908	\$ 14,963,350	\$ 19,124
SHERIFF INMATE TRUST	15,813	209,126	196,139	28,800
JAIL COMMISSARY	54,005	121,203	142,539	32,669
CLERK	329,077	861,879	841,166	349,790
General	3,895,459	8,974,953	8,249,331	4,621,081
Accident Report	2,712	2,143	1,076	3,779
CEDIT County Share	931,505	835,162	893,337	873,330
GAL/CASA	25,830	32,465	21,794	36,501
City and Town Court Costs	971	3,144	-	4,115
Clerk's Records Perpetuation	15,786	5,428	5,311	15,903
Congressional School Interest	3,557	603	1,355	2,805
Congressional School Principal	1,865	-	-	1,865
Sales Disclosure - County Share	9,942	2,770	880	11,832
Covered Bridge	263,417	64,649	24,360	303,706
Cumulative Bridge	476,247	422,546	356,681	542,112
DRUG FREE COMMUNITY FUND	67,004	25,931	33,499	59,436
Economic Development Fee	8,682	-	7,757	925
Emergency Planning/Right to Know	35,407	-	1,375	34,032
Firearms Training	30,379	11,360	17,637	24,102
Health	48,412	34,710	59,127	23,995
Identification Security Protection	8,462	2,785	-	11,247
Levy Excess	76,275	-	-	76,275
Local Health Maintenance	66,344	33,139	27,145	72,338
Local Road and Street	520,784	278,843	195,188	604,439
LOIT Public Safety - County Share	206,617	622,223	546,617	282,223
MVH RESTRICTED	567,633	2,219,942	2,103,665	683,910
Misdemeanant	12,230	10,794	16,911	6,113
Motor Vehicle Highway	1,753,043	2,084,967	1,822,444	2,015,566
PARK NONREVERTING CAPITAL	626	-	-	626
Plat Book	127,144	38,158	30,224	135,078
Rainy Day	141,514	98,500	167,593	72,421
Reassessment - 2015	21,833	274,596	221,401	75,028
Recorder's Records Perpetuation	78,338	49,862	16,215	111,985
Riverboat Revenue Sharing	-	31,681	31,681	-
Sex and Violent Offender Administration	9,552	810	3,485	6,877
Sheriff's Pension Trust	3,807	11,897	-	15,704
Supplemental Public Defender Services	2,467	4,535	7,275	(273)
Surplus Tax	97,690	18,633	3,200	113,123
Surveyor's Corner Perpetuation	21,152	13,860	13,803	21,209
Tax Sale Redemption	4,867	44,285	42,415	6,737
Tax Sale Surplus	299,377	360,496	284,948	374,925
Local Health Department Trust Account	113,828	15,562	27,891	101,499
Auditors Ineligible Deductions	6,857	-	-	6,857
County Elected Officials Training	6,543	2,797	545	8,795
park rec fund	140,262	295,520	335,685	100,097
Statewide 911	229,864	265,116	201,506	293,474
LOIT PTRC TAX BILL PORTION	13,766	-	-	13,766
PRE-TRIAL DIVERSION	104,862	41,190	23,075	122,977
Adult Probation Administrative	34,437	12,393	15,623	31,207
Juvenile Probation Administrative	8,338	1,541	-	9,879
Supplemental Adult Probation Services	93,362	80,556	69,312	104,606
Supplemental Juvenile Probation Services	25,678	3,948	2,075	27,551
Alternative Dispute Resolution	3,735	700	-	4,435
County User Fee	335	554	-	889
SHERIFF CONTROLLED BUY MONEY	-	-	500	(500)
SHERIFF DEPT FORFEITED ASSET	2,975	264	500	2,739
TOBACCO CESSATION	1,947	-	-	1,947
VETERANS DEPT ROUNDUP GRANT	875	-	875	-
judges juvenile incentive fun	16	-	16	-

PARKE 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
TIF Capital Projects	192,979	100,092	78,580	214,491
Debt Service	180,370	277,416	420,101	37,685
SELF INSURANCE	1,204,502	1,932,116	1,974,734	1,161,884
Capital Projects	7,711	-	7,711	-
Payroll Clearing	1,250,083	2,040,393	2,022,001	1,268,475
TREASURER SETTLEMENT	771,571	534,018	771,571	534,018
LOIT Prop Tax Oper Levies Replace	-	1,601,911	1,576,117	25,794
LOIT Stabilization	519,303	6,117	8,598	516,822
WHEEL TAX	10,185	-	10,185	-
SUR TAX	2,545	-	2,545	-
CVET AGENCY	-	60,191	60,191	-
FINANCIAL INSTITUTION TAX	-	118,219	118,219	-
Homestead Credit Rebate	7,997	-	-	7,997
LIT Property Tax Relief	747,402	1,430,278	2,140,807	36,873
State Fines and Forfeitures	731	518	978	271
Infraction Judgements	1,999	7,516	9,031	484
Special Death Benefit	225	947	1,077	95
Sales Disclosure - State Share	215	2,780	2,620	375
Coroners Training & Con't Education	79	2,475	2,527	27
Interstate Compact - State Share	-	318	255	63
MORTGAGE RECORDING FEES	145	1,623	1,640	128
Sex and Violent Offender Admin - State	5	90	90	5
Child Restraint Violation Fines	25	200	225	-
INNKEEPER	80,832	117,312	64,804	133,340
EDUCATIONAL PLATE FEES	19	206	113	112
Riverboat Sharing	169,619	71,034	-	240,653
Innkeepers Tax Collections	-	139,531	127,155	12,376
Judgements Due Law Enforcement	36,150	2,111	762	37,499
LIT CERTIFIED SHARES	-	2,860,555	2,860,555	-
LIT ECONOMIC DEVELOPMENT	-	972,589	972,589	-
LIT Supplemental Distributions	-	715,139	715,139	-
93.563 Title IV-D Incentive	47,347	5,053	-	52,400
93.563 Prosecutor IV-D Incentive-Post Oct '99	99,229	4,665	12,230	91,664
93.563 Clerk IV-D Incentive-Post Oct '99	31,633	5,053	17,991	18,695
PROBLEM SOLVING CRT PRG INCOME	25,257	10,179	-	35,436
S.C.R.A.M. USER FEE	24,657	14,581	11,626	27,612
LAW ENFORCEMENT TECH UPGRADE	193	-	193	-
BICENTENNIAL LOCAL GRANT FUND	96	-	96	-
PARK AND REC SHELTER DONATION	114	5,000	-	5,114
VECTOR CONTROL GRANT	856	-	-	856
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	-
ZIKA PREPAREDNESS GRANT	73	-	-	73
LOIT SPECIAL DISTRIBUTION	5,090	-	-	5,090
ADULT PROBATION MATCH	1,338	-	-	1,338
K-9 DONATION FUND	840	950	473	1,317
DONATIONS	3,300	-	-	3,300
DRUG AND PROBLEM SOLVING GRANT	5,000	-	-	5,000
RESERVE DEPUTIES	1,523	-	-	1,523
Clerk Child Support	1,114	167,169	167,825	458
16.588 STOP GRANT	3	-	3	-

PARKE 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
FY16 SHSP DEOBLIGATED	(22,458)	22,458	22,458	(22,458)
VIRTUAL EDUCATION GRANT	2,500	-	2,500	-
JUSTICE STEVE DAVID RECEPTION	111	-	111	-
CUMULATIVE CAPITAL DEVELOPMENT	196,309	294,751	297,463	193,597
WHEEL&SUR TAX	223,121	400,222	623,343	-
PARK AND REC NONREVERT OPER	14,533	61,479	53,282	22,730
PCEMG MEDICAL & TRANSPORT TRAINING	-	94,184	94,184	-
RDC - RBDG GRANT SEWER	-	15,000	12,000	3,000
US HHS STIMULUS	-	14,460	-	14,460
CARES ACT COVID 19	-	47,215	47,189	26
SHERIFF DEPT UPGRADE COMPUTER	-	31,664	31,664	-
PARKE EMA - AEDS	-	3,690	3,690	-
CERTIFIED RECOVERY SPECIALST	-	1,365	410	955
COMMUNIT DEV BLOCK #CV CV1-24	-	252,000	252,000	-
RDC - REVOLVING LOAN	20,645	17,982	25,000	13,627
CHILD ABUSE PREVENTION	639	-	639	-
JURY PAY FUND	16,916	1,690	-	18,606
Jury Fee Fund	549	1,141	1,688	2
NATIONAL NIGHT OUT	1,208	500	-	1,708
CASA Donation	192	-	192	-
B Spencer Advocate Fund	515	-	515	-
RDC - CENTRAL PARKE TIF	1,197,174	253,340	19,783	1,430,731
Federal Forfeitures	198	-	-	198
Forfeitures & Seizures	10,854	156	-	11,010
CRIME VICTIMS ASSISTANCE	3,543	-	3,543	-
DRUG COURT ASSESSMENTS	235	-	-	235
Drug Court Vending Machine	1,930	565	1,112	1,383
97.042 EMA SALARY REIMBURSEMNT	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	-
LCC MINI GRANT - LEO TRAINING	23	4,000	3,960	63
METH / NARCOTIC SUPPRESSION	3,037	-	919	2,118
FAMILY COURT GRANT FUND	2,335	-	2,335	-
DRUG COURT NADCP TRAINING	3,416	3,000	1,249	5,167
DRUG COURT INCENTIVE LCC MINI	102	1,080	1,100	82
MARINE PATROL GRANT FUND	-	5,619	5,619	-
OPERATION PULL OVER ENFORCEMEN	34	-	34	-
DRUG COURT WORKSHOP	1,227	-	-	1,227
BULLETPROOF VEST FUND	128	-	-	128
DRUG COURT LOAN FUND	371	-	-	371
LCC MINI METH SURVEILLANCE	4	-	4	-
LOCAL PLANNING COUNCIL GRANT	2,792	-	2,792	-
93.074 L.H.EMER PREPARED	6,689	20,000	26,505	184
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	21,747	52,920	43,048	31,619
Totals	<u>\$ 17,939,013</u>	<u>\$ 48,595,953</u>	<u>\$ 47,789,661</u>	<u>\$ 18,745,305</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.

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

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

PARKE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

PARKE 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.

PARKE 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.

PARKE 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: the Supplemental Public Defender Services, Sheriff Controlled Buy Money, and FY16 SHSP Deobligated funds. This is a result of disbursements exceeding receipts for the Supplemental Public Defender Services and Sheriff Controlled Buy Money funds. The deficit in cash for the FY16 SHSP Deobligated fund was due to an interfund loan given, and subsequently paid back, to correct a negative balance from the prior year; however, the method of accounting for this interfund loan on the County Auditor's ledger resulted in a net effect of zero, which did not correct the negative ending balance from the prior year as intended.

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, 2020

	SETTLEMENT	SHERIFF INMATE TRUST	JAIL COMMISSARY	CLERK	General	Accident Report
Cash and investments - beginning	\$ (276,434)	\$ 15,813	\$ 54,005	\$ 329,077	\$ 3,895,459	\$ 2,712
Receipts:						
Taxes	15,258,908	-	-	-	3,936,132	-
Licenses and permits	-	-	-	-	12,751	-
Intergovernmental receipts	-	-	-	-	1,986,380	-
Charges for services	-	-	-	-	2,201,822	2,143
Fines and forfeits	-	-	-	-	40,519	-
Other receipts	-	209,126	121,203	861,879	797,349	-
Total receipts	<u>15,258,908</u>	<u>209,126</u>	<u>121,203</u>	<u>861,879</u>	<u>8,974,953</u>	<u>2,143</u>
Disbursements:						
Personal services	-	-	-	-	3,124,401	-
Supplies	-	-	-	-	1,112,569	1,076
Other services and charges	-	-	-	-	2,089,681	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	14,963,350	196,139	142,539	841,166	1,922,680	-
Total disbursements	<u>14,963,350</u>	<u>196,139</u>	<u>142,539</u>	<u>841,166</u>	<u>8,249,331</u>	<u>1,076</u>
Excess (deficiency) of receipts over disbursements	<u>295,558</u>	<u>12,987</u>	<u>(21,336)</u>	<u>20,713</u>	<u>725,622</u>	<u>1,067</u>
Cash and investments - ending	<u>\$ 19,124</u>	<u>\$ 28,800</u>	<u>\$ 32,669</u>	<u>\$ 349,790</u>	<u>\$ 4,621,081</u>	<u>\$ 3,779</u>

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

	CEDIT County Share	GAL/CASA	City and Town Court Costs	Clerk's Records Perpetuation	Congressional School Interest	Congressional School Principal
Cash and investments - beginning	\$ 931,505	\$ 25,830	\$ 971	\$ 15,786	\$ 3,557	\$ 1,865
Receipts:						
Taxes	835,162	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	32,137	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	3,144	5,428	-	-
Other receipts	-	328	-	-	603	-
Total receipts	<u>835,162</u>	<u>32,465</u>	<u>3,144</u>	<u>5,428</u>	<u>603</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	5,311	-	-
Supplies	-	25	-	-	-	-
Other services and charges	633,287	21,769	-	-	-	-
Debt service - principal and interest	210,050	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	50,000	-	-	-	1,355	-
Total disbursements	<u>893,337</u>	<u>21,794</u>	<u>-</u>	<u>5,311</u>	<u>1,355</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(58,175)</u>	<u>10,671</u>	<u>3,144</u>	<u>117</u>	<u>(752)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 873,330</u>	<u>\$ 36,501</u>	<u>\$ 4,115</u>	<u>\$ 15,903</u>	<u>\$ 2,805</u>	<u>\$ 1,865</u>

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

	Sales Disclosure -	Cumulative Bridge	DRUG FREE COMMUNITY FUND	Economic Development Fee	Emergency Planning/Right to Know	
	County Share	Covered Bridge	Cumulative Bridge	Economic Development Fee	Emergency Planning/Right to Know	
Cash and investments - beginning	\$ 9,942	\$ 263,417	\$ 476,247	\$ 67,004	\$ 8,682	\$ 35,407
Receipts:						
Taxes	-	-	267,626	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	26,161	-	-	-
Charges for services	2,770	-	-	-	-	-
Fines and forfeits	-	-	-	25,881	-	-
Other receipts	-	64,649	128,759	50	-	-
Total receipts	2,770	64,649	422,546	25,931	-	-
Disbursements:						
Personal services	-	-	94,674	-	-	-
Supplies	-	24,360	262,007	-	-	-
Other services and charges	-	-	-	33,499	-	51
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	1,324
Other disbursements	880	-	-	-	7,757	-
Total disbursements	880	24,360	356,681	33,499	7,757	1,375
Excess (deficiency) of receipts over disbursements	1,890	40,289	65,865	(7,568)	(7,757)	(1,375)
Cash and investments - ending	\$ 11,832	\$ 303,706	\$ 542,112	\$ 59,436	\$ 925	\$ 34,032

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

	Firearms Training	Health	Identification Security Protection	Levy Excess	Local Health Maintenance	Local Road and Street
Cash and investments - beginning	\$ 30,379	\$ 48,412	\$ 8,462	\$ 76,275	\$ 66,344	\$ 520,784
Receipts:						
Taxes	-	17,084	-	-	-	-
Licenses and permits	-	15,953	-	-	-	-
Intergovernmental receipts	-	1,670	-	-	33,139	241,516
Charges for services	11,360	-	2,785	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	3	-	-	-	37,327
Total receipts	11,360	34,710	2,785	-	33,139	278,843
Disbursements:						
Personal services	-	58,200	-	-	20,441	-
Supplies	17,637	385	-	-	799	195,188
Other services and charges	-	542	-	-	5,905	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	17,637	59,127	-	-	27,145	195,188
Excess (deficiency) of receipts over disbursements	(6,277)	(24,417)	2,785	-	5,994	83,655
Cash and investments - ending	\$ 24,102	\$ 23,995	\$ 11,247	\$ 76,275	\$ 72,338	\$ 604,439

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

	LOIT Public Safety -	MVH RESTRICTED	Misdemeanant	Motor Vehicle Highway	PARK NONREVERTING CAPITAL	Plat Book
	County Share					
Cash and investments - beginning	\$ 206,617	\$ 567,633	\$ 12,230	\$ 1,753,043	\$ 626	\$ 127,144
Receipts:						
Taxes	-	-	-	23,925	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	609,449	1,447,486	-	2,014,600	-	-
Charges for services	-	-	-	-	-	15,700
Fines and forfeits	-	-	-	-	-	-
Other receipts	12,774	772,456	10,794	46,442	-	22,458
Total receipts	622,223	2,219,942	10,794	2,084,967	-	38,158
Disbursements:						
Personal services	244,182	248,978	-	1,192,394	-	-
Supplies	292,661	1,710,908	-	580,605	-	540
Other services and charges	9,774	5,581	16,911	49,445	-	7,226
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	138,198	-	-	-	-
Other disbursements	-	-	-	-	-	22,458
Total disbursements	546,617	2,103,665	16,911	1,822,444	-	30,224
Excess (deficiency) of receipts over disbursements	75,606	116,277	(6,117)	262,523	-	7,934
Cash and investments - ending	\$ 282,223	\$ 683,910	\$ 6,113	\$ 2,015,566	\$ 626	\$ 135,078

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

	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat Revenue Sharing	Sex and Violent Offender Administration	Sheriff's Pension Trust
Cash and investments - beginning	\$ 141,514	\$ 21,833	\$ 78,338	\$ -	\$ 9,552	\$ 3,807
Receipts:						
Taxes	-	162,693	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	15,903	-	31,681	-	-
Charges for services	-	-	49,862	-	-	-
Fines and forfeits	-	-	-	-	810	-
Other receipts	98,500	96,000	-	-	-	11,897
Total receipts	98,500	274,596	49,862	31,681	810	11,897
Disbursements:						
Personal services	-	-	8,820	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	118,286	-	-	1,280	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	1,000	-	-	2,205	-
Other disbursements	167,593	102,115	7,395	31,681	-	-
Total disbursements	167,593	221,401	16,215	31,681	3,485	-
Excess (deficiency) of receipts over disbursements	(69,093)	53,195	33,647	-	(2,675)	11,897
Cash and investments - ending	\$ 72,421	\$ 75,028	\$ 111,985	\$ -	\$ 6,877	\$ 15,704

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

	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account
Cash and investments - beginning	\$ 2,467	\$ 97,690	\$ 21,152	\$ 4,867	\$ 299,377	\$ 113,828
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	15,562
Charges for services	-	-	13,860	-	-	-
Fines and forfeits	4,535	-	-	-	-	-
Other receipts	-	18,633	-	44,285	360,496	-
Total receipts	4,535	18,633	13,860	44,285	360,496	15,562
Disbursements:						
Personal services	7,275	-	-	-	-	19,835
Supplies	-	-	-	-	-	4,923
Other services and charges	-	-	13,803	-	-	1,001
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	2,132
Other disbursements	-	3,200	-	42,415	284,948	-
Total disbursements	7,275	3,200	13,803	42,415	284,948	27,891
Excess (deficiency) of receipts over disbursements	(2,740)	15,433	57	1,870	75,548	(12,329)
Cash and investments - ending	\$ (273)	\$ 113,123	\$ 21,209	\$ 6,737	\$ 374,925	\$ 101,499

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

	Auditors Ineligible Deductions	County Elected Officials Training	park rec fund	Statewide 911	LOIT PTRC TAX BILL PORTION	PRE-TRIAL DIVERSION
Cash and investments - beginning	\$ 6,857	\$ 6,543	\$ 140,262	\$ 229,864	\$ 13,766	\$ 104,862
Receipts:						
Taxes	-	-	56,133	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	5,487	-	-	-
Charges for services	-	2,785	233,160	259,018	-	-
Fines and forfeits	-	-	-	-	-	28,440
Other receipts	-	12	740	6,098	-	12,750
Total receipts	-	2,797	295,520	265,116	-	41,190
Disbursements:						
Personal services	-	-	119,706	115,907	-	19,168
Supplies	-	-	5,015	320	-	-
Other services and charges	-	545	77,337	80,959	-	2,329
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	124,572	4,320	-	1,578
Other disbursements	-	-	9,055	-	-	-
Total disbursements	-	545	335,685	201,506	-	23,075
Excess (deficiency) of receipts over disbursements	-	2,252	(40,165)	63,610	-	18,115
Cash and investments - ending	\$ 6,857	\$ 8,795	\$ 100,097	\$ 293,474	\$ 13,766	\$ 122,977

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

	Adult Probation Administrative	Juvenile Probation Administrative	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	Alternative Dispute Resolution	County User Fee
Cash and investments - beginning	\$ 34,437	\$ 8,338	\$ 93,362	\$ 25,678	\$ 3,735	\$ 335
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	554
Fines and forfeits	12,393	1,541	80,137	3,948	700	-
Other receipts	-	-	419	-	-	-
Total receipts	12,393	1,541	80,556	3,948	700	554
Disbursements:						
Personal services	15,623	-	59,080	-	-	-
Supplies	-	-	353	1,425	-	-
Other services and charges	-	-	2,537	650	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	7,342	-	-	-
Total disbursements	15,623	-	69,312	2,075	-	-
Excess (deficiency) of receipts over disbursements	(3,230)	1,541	11,244	1,873	700	554
Cash and investments - ending	\$ 31,207	\$ 9,879	\$ 104,606	\$ 27,551	\$ 4,435	\$ 889

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

	SHERIFF CONTROLLED BUY MONEY	SHERIFF DEPT FORFEITED ASSET	TOBACCO CESSATION	VETERANS DEPT ROUNDUP GRANT	judges juvenile incentive fun	TIF Capital Projects
Cash and investments - beginning	\$ -	\$ 2,975	\$ 1,947	\$ 875	\$ 16	\$ 192,979
Receipts:						
Taxes	-	-	-	-	-	100,092
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	264	-	-	-	-
Total receipts	-	264	-	-	-	100,092
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	78,580
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	875	-	-
Other disbursements	500	500	-	-	16	-
Total disbursements	500	500	-	875	16	78,580
Excess (deficiency) of receipts over disbursements	(500)	(236)	-	(875)	(16)	21,512
Cash and investments - ending	\$ (500)	\$ 2,739	\$ 1,947	\$ -	\$ -	\$ 214,491

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

	Debt Service	SELF INSURANCE	Capital Projects	Payroll Clearing	TREASURER SETTLEMENT	LOIT Prop Tax Oper Levies Replace
Cash and investments - beginning	\$ 180,370	\$ 1,204,502	\$ 7,711	\$ 1,250,083	\$ 771,571	\$ -
Receipts:						
Taxes	252,766	-	-	-	534,018	1,601,911
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	24,650	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,932,116	-	2,040,393	-	-
Total receipts	<u>277,416</u>	<u>1,932,116</u>	<u>-</u>	<u>2,040,393</u>	<u>534,018</u>	<u>1,601,911</u>
Disbursements:						
Personal services	-	1,974,734	-	2,022,001	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	420,101	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	7,711	-	771,571	1,576,117
Total disbursements	<u>420,101</u>	<u>1,974,734</u>	<u>7,711</u>	<u>2,022,001</u>	<u>771,571</u>	<u>1,576,117</u>
Excess (deficiency) of receipts over disbursements	<u>(142,685)</u>	<u>(42,618)</u>	<u>(7,711)</u>	<u>18,392</u>	<u>(237,553)</u>	<u>25,794</u>
Cash and investments - ending	<u>\$ 37,685</u>	<u>\$ 1,161,884</u>	<u>\$ -</u>	<u>\$ 1,268,475</u>	<u>\$ 534,018</u>	<u>\$ 25,794</u>

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

	LOIT Stabilization	WHEEL TAX	SUR TAX	CVET AGENCY	FINANCIAL INSTITUTION TAX	Homestead Credit Rebate
Cash and investments - beginning	\$ 519,303	\$ 10,185	\$ 2,545	\$ -	\$ -	\$ 7,997
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	6,117	-	-	60,191	118,219	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>6,117</u>	<u>-</u>	<u>-</u>	<u>60,191</u>	<u>118,219</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	8,598	10,185	2,545	60,191	118,219	-
Total disbursements	<u>8,598</u>	<u>10,185</u>	<u>2,545</u>	<u>60,191</u>	<u>118,219</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(2,481)</u>	<u>(10,185)</u>	<u>(2,545)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 516,822</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,997</u>

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

	LIT Property Tax Relief	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education
Cash and investments - beginning	\$ 747,402	\$ 731	\$ 1,999	\$ 225	\$ 215	\$ 79
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	2,780	685
Fines and forfeits	-	471	7,516	947	-	-
Other receipts	1,430,278	47	-	-	-	1,790
Total receipts	1,430,278	518	7,516	947	2,780	2,475
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,140,807	978	9,031	1,077	2,620	2,527
Total disbursements	2,140,807	978	9,031	1,077	2,620	2,527
Excess (deficiency) of receipts over disbursements	(710,529)	(460)	(1,515)	(130)	160	(52)
Cash and investments - ending	\$ 36,873	\$ 271	\$ 484	\$ 95	\$ 375	\$ 27

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

	Interstate Compact - State Share	MORTGAGE RECORDING FEES	Sex and Violent Offender Admin - State	Child Restraint Violation Fines	INNKEEPER	EDUCATIONAL PLATE FEES
Cash and investments - beginning	\$ -	\$ 145	\$ 5	\$ 25	\$ 80,832	\$ 19
Receipts:						
Taxes	-	-	-	-	-	206
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	1,623	-	-	-	-
Fines and forfeits	318	-	-	200	-	-
Other receipts	-	-	90	-	117,312	-
Total receipts	318	1,623	90	200	117,312	206
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	255	1,640	90	225	64,804	113
Total disbursements	255	1,640	90	225	64,804	113
Excess (deficiency) of receipts over disbursements	63	(17)	-	(25)	52,508	93
Cash and investments - ending	\$ 63	\$ 128	\$ 5	\$ -	\$ 133,340	\$ 112

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

	Riverboat Sharing	Innkeepers Tax Collections	Judgements Due Law Enforcement	LIT CERTIFIED SHARES	LIT ECONOMIC DEVELOPMENT	LIT Supplemental Distributions
Cash and investments - beginning	\$ 169,619	\$ -	\$ 36,150	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	139,531	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	71,034	-	-	2,860,555	972,589	715,139
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	2,111	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	71,034	139,531	2,111	2,860,555	972,589	715,139
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	127,155	762	2,860,555	972,589	715,139
Total disbursements	-	127,155	762	2,860,555	972,589	715,139
Excess (deficiency) of receipts over disbursements	71,034	12,376	1,349	-	-	-
Cash and investments - ending	\$ 240,653	\$ 12,376	\$ 37,499	\$ -	\$ -	\$ -

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

	93.563 Title IV-D Incentive	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	LAW ENFORCEMENT TECH UPGRADE
Cash and investments - beginning	\$ 47,347	\$ 99,229	\$ 31,633	\$ 25,257	\$ 24,657	\$ 193
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	5,053	4,665	-	-	-	-
Charges for services	-	-	5,053	-	-	-
Fines and forfeits	-	-	-	10,179	14,581	-
Other receipts	-	-	-	-	-	-
Total receipts	5,053	4,665	5,053	10,179	14,581	-
Disbursements:						
Personal services	-	3,800	17,991	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	11,626	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	193
Other disbursements	-	8,430	-	-	-	-
Total disbursements	-	12,230	17,991	-	11,626	193
Excess (deficiency) of receipts over disbursements	5,053	(7,565)	(12,938)	10,179	2,955	(193)
Cash and investments - ending	\$ 52,400	\$ 91,664	\$ 18,695	\$ 35,436	\$ 27,612	\$ -

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

	BICENTENNIAL LOCAL GRANT FUND	PARK AND REC SHELTER DONATION	VECTOR CONTROL GRANT	SUMMER IMPAIRED DRIVING	ZACKE COX BRIDGE	IDVA VETERAN OFFICER TRAINING
Cash and investments - beginning	\$ 96	\$ 114	\$ 856	\$ 126	\$ 5,912	\$ 2
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	5,000	-	-	-	-
Total receipts	-	5,000	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	126	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	96	-	-	-	-	2
Total disbursements	96	-	-	126	-	2
Excess (deficiency) of receipts over disbursements	(96)	5,000	-	(126)	-	(2)
Cash and investments - ending	\$ -	\$ 5,114	\$ 856	\$ -	\$ 5,912	\$ -

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

	RADIO EARPHONE MINI GRANT	SECURE CONTINUOUS REMOTE MONITOR	SHERIFF TRAINING DONATION	BEARS BEHIND BARS	COUNTY DONATION FUND	PHC GRANT 8/31/07 TO 10/31/07
Cash and investments - beginning	\$ 85	\$ 945	\$ 36	\$ 404	\$ 630	\$ 33
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	85	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	404	-	33
Total disbursements	85	-	-	404	-	33
Excess (deficiency) of receipts over disbursements	(85)	-	-	(404)	-	(33)
Cash and investments - ending	\$ -	\$ 945	\$ 36	\$ -	\$ 630	\$ -

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

	ZIKA PREPAREDNESS GRANT	LOIT SPECIAL DISTRIBUTION	ADULT PROBATION MATCH	K-9 DONATION FUND	DONATIONS	DRUG AND PROBLEM SOLVING GRANT
Cash and investments - beginning	\$ 73	\$ 5,090	\$ 1,338	\$ 840	\$ 3,300	\$ 5,000
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	950	-	-
Total receipts	-	-	-	950	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	473	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	473	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	477	-	-
Cash and investments - ending	<u>\$ 73</u>	<u>\$ 5,090</u>	<u>\$ 1,338</u>	<u>\$ 1,317</u>	<u>\$ 3,300</u>	<u>\$ 5,000</u>

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

	RESERVE DEPUTIES	Clerk Child Support	16,588 STOP GRANT	FY16 SHSP DEOBLIGATED	VIRTUAL EDUCATION GRANT	JUSTICE STEVE DAVID RECEPTION
Cash and investments - beginning	\$ 1,523	\$ 1,114	\$ 3	\$ (22,458)	\$ 2,500	\$ 111
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	22,458	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	167,169	-	-	-	-
Total receipts	-	167,169	-	22,458	-	-
Disbursements:						
Personal services	-	-	-	-	2,500	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	167,825	3	22,458	-	111
Total disbursements	-	167,825	3	22,458	2,500	111
Excess (deficiency) of receipts over disbursements	-	(656)	(3)	-	(2,500)	(111)
Cash and investments - ending	\$ 1,523	\$ 458	\$ -	\$ (22,458)	\$ -	\$ -

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

	CUMULATIVE CAPITAL DEVELOPMENT	WHEEL&SUR TAX	PARK AND REC NONREVERT OPER	PCEMG MEDICAL & TRANSPORT TRAINING	RDC - RBDG GRANT SEWER	US HHS STIMULUS
Cash and investments - beginning	\$ 196,309	\$ 223,121	\$ 14,533	\$ -	\$ -	\$ -
Receipts:						
Taxes	268,439	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	26,240	400,222	-	94,184	15,000	14,460
Charges for services	-	-	61,060	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	72	-	419	-	-	-
Total receipts	<u>294,751</u>	<u>400,222</u>	<u>61,479</u>	<u>94,184</u>	<u>15,000</u>	<u>14,460</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	212,160	-	38,342	82,097	-	-
Other services and charges	85,303	-	12,716	3,936	12,000	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	2,551	-	-
Other disbursements	-	623,343	2,224	5,600	-	-
Total disbursements	<u>297,463</u>	<u>623,343</u>	<u>53,282</u>	<u>94,184</u>	<u>12,000</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(2,712)</u>	<u>(223,121)</u>	<u>8,197</u>	<u>-</u>	<u>3,000</u>	<u>14,460</u>
Cash and investments - ending	<u>\$ 193,597</u>	<u>\$ -</u>	<u>\$ 22,730</u>	<u>\$ -</u>	<u>\$ 3,000</u>	<u>\$ 14,460</u>

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

	CARES ACT COVID 19	SHERIFF DEPT UPGRADE COMPUTER	PARKE EMA - AEDS	CERTIFIED RECOVERY SPECIALST	COMMUNIT DEV BLOCK #CV CV1-24	RDC - REVOLVING LOAN
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,645
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	47,215	31,664	3,690	1,365	252,000	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	17,982
Total receipts	<u>47,215</u>	<u>31,664</u>	<u>3,690</u>	<u>1,365</u>	<u>252,000</u>	<u>17,982</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	36,095	-	-	-	-	-
Other services and charges	5,470	-	-	410	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	5,624	31,664	3,690	-	-	-
Other disbursements	-	-	-	-	252,000	25,000
Total disbursements	<u>47,189</u>	<u>31,664</u>	<u>3,690</u>	<u>410</u>	<u>252,000</u>	<u>25,000</u>
Excess (deficiency) of receipts over disbursements	<u>26</u>	<u>-</u>	<u>-</u>	<u>955</u>	<u>-</u>	<u>(7,018)</u>
Cash and investments - ending	<u>\$ 26</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 955</u>	<u>\$ -</u>	<u>\$ 13,627</u>

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

	CHILD ABUSE PREVENTION	JURY PAY FUND	Jury Fee Fund	NATIONAL NIGHT OUT	CASA Donation	B Spencer Advocate Fund
Cash and investments - beginning	\$ 639	\$ 16,916	\$ 549	\$ 1,208	\$ 192	\$ 515
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	1,141	-	-	-
Other receipts	-	1,690	-	500	-	-
Total receipts	-	1,690	1,141	500	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	639	-	1,688	-	192	515
Total disbursements	639	-	1,688	-	192	515
Excess (deficiency) of receipts over disbursements	(639)	1,690	(547)	500	(192)	(515)
Cash and investments - ending	\$ -	\$ 18,606	\$ 2	\$ 1,708	\$ -	\$ -

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

	RDC - CENTRAL PARKE TIF	Federal Forfeitures	Forfeitures & Seizures	CRIME VICTIMS ASSISTANCE	DRUG COURT ASSESSMENTS	Drug Court Vending Machine
Cash and investments - beginning	\$ 1,197,174	\$ 198	\$ 10,854	\$ 3,543	\$ 235	\$ 1,930
Receipts:						
Taxes	253,340	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	156	-	-	565
Total receipts	<u>253,340</u>	<u>-</u>	<u>156</u>	<u>-</u>	<u>-</u>	<u>565</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	19,783	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	3,543	-	1,112
Total disbursements	<u>19,783</u>	<u>-</u>	<u>-</u>	<u>3,543</u>	<u>-</u>	<u>1,112</u>
Excess (deficiency) of receipts over disbursements	<u>233,557</u>	<u>-</u>	<u>156</u>	<u>(3,543)</u>	<u>-</u>	<u>(547)</u>
Cash and investments - ending	<u>\$ 1,430,731</u>	<u>\$ 198</u>	<u>\$ 11,010</u>	<u>\$ -</u>	<u>\$ 235</u>	<u>\$ 1,383</u>

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

	97.042 EMA SALARY REIMBURSEMNT	16.738 DRUG & PROBLEM SOLV CRT	93.069 H1N1 160-66 GRANT	39.011 NON REVERT TITLE III	93.617 2013 HHS GRANT	97.067 SHERIFFS RADIO IDHS GRA
Cash and investments - beginning	\$ 18,563	\$ 7,769	\$ 21	\$ 397	\$ 13,812	\$ 1
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	18,563	-	-	-	-	1
Total disbursements	18,563	-	-	-	-	1
Excess (deficiency) of receipts over disbursements	(18,563)	-	-	-	-	(1)
Cash and investments - ending	\$ -	\$ 7,769	\$ 21	\$ 397	\$ 13,812	\$ -

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

	LCC MINI GRANT - LEO TRAINING	METH / NARCOTIC SUPPRESSION	FAMILY COURT GRANT FUND	DRUG COURT NADCP TRAINING	DRUG COURT INCENTIVE LCC MINI
Cash and investments - beginning	\$ 23	\$ 3,037	\$ 2,335	\$ 3,416	\$ 102
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	3,000	-
Intergovernmental receipts	4,000	-	-	-	1,080
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>4,000</u>	<u>-</u>	<u>-</u>	<u>3,000</u>	<u>1,080</u>
Disbursements:					
Personal services	-	919	-	-	-
Supplies	-	-	-	-	-
Other services and charges	3,960	-	-	1,249	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	2,335	-	1,100
Total disbursements	<u>3,960</u>	<u>919</u>	<u>2,335</u>	<u>1,249</u>	<u>1,100</u>
Excess (deficiency) of receipts over disbursements	<u>40</u>	<u>(919)</u>	<u>(2,335)</u>	<u>1,751</u>	<u>(20)</u>
Cash and investments - ending	<u>\$ 63</u>	<u>\$ 2,118</u>	<u>\$ -</u>	<u>\$ 5,167</u>	<u>\$ 82</u>

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

	MARINE PATROL GRANT FUND	OPERATION PULL OVER ENFORCEMEN	DRUG COURT WORKSHOP	BULLETPROOF VEST FUND	DRUG COURT LOAN FUND
Cash and investments - beginning	\$ -	\$ 34	\$ 1,227	\$ 128	\$ 371
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	5,619	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	5,619	-	-	-	-
Disbursements:					
Personal services	3,285	-	-	-	-
Supplies	2,334	34	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	5,619	34	-	-	-
Excess (deficiency) of receipts over disbursements	-	(34)	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 1,227	\$ 128	\$ 371

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

	LCC MINI METH SURVEILLANCE	LOCAL PLANNING COUNCIL GRANT	93.074 L.H.EMER PREPARED	DIGITAL CAMERA MINI GRANT	EMERGENCY TRAUMA KIT
Cash and investments - beginning	\$ 4	\$ 2,792	\$ 6,689	\$ 59	\$ 1
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	20,000	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	20,000	-	-
Disbursements:					
Personal services	-	-	23,380	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	3,125	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	59	-
Other disbursements	4	2,792	-	-	1
Total disbursements	4	2,792	26,505	59	1
Excess (deficiency) of receipts over disbursements	(4)	(2,792)	(6,505)	(59)	(1)
Cash and investments - ending	\$ -	\$ -	\$ 184	\$ -	\$ -

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

	ANTI-METH MINI GRANT	EAT BETTER MOVE MORE	AED GRANT	PROBLEM SOLVING COURT 1	Totals
Cash and investments - beginning	\$ 152	\$ 13	\$ 7	\$ 21,747	\$ 17,939,013
Receipts:					
Taxes	-	-	-	-	23,707,966
Licenses and permits	-	-	-	-	31,704
Intergovernmental receipts	-	-	-	52,920	12,291,500
Charges for services	-	-	-	-	2,867,020
Fines and forfeits	-	-	-	-	244,940
Other receipts	-	-	-	-	9,452,823
Total receipts	-	-	-	52,920	48,595,953
Disbursements:					
Personal services	-	-	-	43,048	9,445,653
Supplies	152	-	-	-	4,582,136
Other services and charges	-	-	-	-	3,410,641
Debt service - principal and interest	-	-	-	-	630,151
Capital outlay	-	-	-	-	320,458
Other disbursements	-	13	7	-	29,400,622
Total disbursements	152	13	7	43,048	47,789,661
Excess (deficiency) of receipts over disbursements	(152)	(13)	(7)	9,872	806,292
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 31,619	\$ 18,745,305

PARKE COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2020

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
John Deere	grader county hwy equipment	\$ 129,726	1/1/2018	12/31/2023
NEC Financial	Telephone System	23,215	11/12/2015	12/31/2020
Ricoh USA Inc	Copier - Printer	20,591	10/28/2019	10/28/2024
John Deere	Wheeled Excavators	<u>27,605</u>	6/29/2020	6/29/2025
Total governmental activities		<u>201,137</u>		
Total of annual lease payments		<u>\$ 201,137</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	\$ 721,250	\$ 193,257
Notes and loans payable	Courthouse Roof Project	<u>1,258,248</u>	<u>226,844</u>
Total governmental activities		<u>1,979,498</u>	<u>420,101</u>
Totals		<u>\$ 1,979,498</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/>.