

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

FINANCIAL STATEMENT AUDIT REPORT

OF

PARKE COUNTY, INDIANA

January 1, 2021 to December 31, 2021



FILED
09/27/2022

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SCHEDULE OF OFFICIALS

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



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF PARKE COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Parke County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2021, and the related notes to the financial statement as listed in the Table of Contents.

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 and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of December 31, 2021, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of December 31, 2021, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Management's Responsibilities for the Financial Statement

Management is responsible for the preparation and fair presentation of the 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 Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Payables and Receivables and Schedule of Leases and Debt, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 19, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and 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.


Beth Kelley, CPA, CFE
Deputy State Examiner

September 19, 2022

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED SUPPLEMENTARY
INFORMATION; AND OTHER INFORMATION

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.

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
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
TAX SETTLEMENT	\$ -	\$ 15,478,887	\$ 15,478,887	\$ -
SHERIFF INMATE TRUST	28,800	324,352	326,885	26,267
JAIL COMMISSARY	32,669	237,691	114,675	155,685
CLERK	349,790	1,111,388	883,415	577,763
General	4,621,083	7,572,667	6,518,691	5,675,059
Accident Report	3,779	2,011	1,709	4,081
CEDIT County Share	873,329	935,862	997,034	812,157
GAL/ CASA	36,501	36,899	28,146	45,254
City and Town Court Costs	4,114	3,709	4,114	3,709
Clerk's Records Perpetuation	15,903	7,766	2,574	21,095
Congressional School Interest	2,806	221	-	3,027
Congressional School Principal	1,865	-	-	1,865
Sales Disclosure - County Share	11,832	4,725	913	15,644
Covered Bridge	303,706	60,082	34,988	328,800
Cumulative Bridge	542,113	319,053	342,048	519,118
DRUG FREE COMMUNITY FUND	59,436	33,762	41,122	52,076
Economic Development Fee	926	13,888	7,758	7,056
EMS TRAINING INSTITUTION	-	8,000	-	8,000
Emergency Planning/Right to Know	34,033	3,710	466	37,277
Firearms Training	24,102	35,691	4,624	55,169
Health	23,995	126,114	58,847	91,262
Identification Security Protection	11,247	3,346	-	14,593
Levy Excess	76,275	-	-	76,275
Local Health Maintenance	72,337	16,570	32,040	56,867
Local Road and Street	604,439	316,914	117,777	803,576
MVH RESTRICTED	683,911	2,571,032	2,369,205	885,738
Misdemeanant	6,113	10,794	-	16,907
Motor Vehicle Highway	2,015,566	1,748,568	1,660,382	2,103,752
PARK NONREVERTING CAPITAL	626	-	-	626
Plat Book	135,079	19,790	69,468	85,401
Rainy Day	72,421	6,830	59,395	19,856
Recorder's Records Perpetuation	111,985	62,758	17,651	157,092
Riverboat Revenue Sharing	-	31,644	21,155	10,489
Sex and Violent Offender Administration	6,877	1,170	29	8,018
Sheriff's Pension Trust	15,704	4,227	13,115	6,816
Supplemental Public Defender Services	(273)	7,838	3,837	3,728
Surplus Tax	113,124	19,267	1,007	131,384
Surveyor's Corner Perpetuation	21,208	16,705	884	37,029
Tax Sale Redemption	6,736	57,035	55,547	8,224
Tax Sale Surplus	374,926	361,696	442,543	294,079
Local Health Department Trust Account	101,500	32,132	25,176	108,456
Auditors Ineligible Deductions	6,857	-	1,861	4,996
County Elected Officials Training	8,794	3,346	565	11,575
park rec fund	100,097	304,647	233,402	171,342
Statewide 911	293,474	238,027	200,189	331,312
REASSESSMENT	75,028	185,954	191,670	69,312
LOIT PTRC TAX BILL PORTION	13,766	-	-	13,766
PRE-TRIAL DIVERSION	122,977	47,350	28,615	141,712
Adult Probation Administrative	31,207	20,787	15,009	36,985
Juvenile Probation Administrative	9,878	4,905	-	14,783
Supplemental Adult Probation Services	104,606	95,455	80,819	119,242
Supplemental Juvenile Probation Services	27,552	10,016	2,207	35,361
Alternative Dispute Resolution	4,435	640	-	5,075
SHERIFF CONTROLLED BUY MONEY	(500)	500	-	-
SHERIFF DEPT FORFEITED ASSET	2,739	3,090	500	5,329
TOBACCO CESSATION	1,947	-	-	1,947
RDC WEST CENTRAL PARKE TIF	214,491	109,362	88,011	235,842
Debt Service	37,686	293,752	280,067	51,371
SELF INSURANCE	1,161,884	1,681,636	2,020,335	823,185
Payroll Clearing	1,268,476	2,077,736	2,107,022	1,239,190
TREASURER SETTLEMENT	534,018	514,108	534,018	514,108
LOIT Prop Tax Oper Levies Replace	25,794	2,000,997	1,870,572	156,219
LOIT Stabilization	516,822	130,910	-	647,732
SUR TAX	-	20,462	-	20,462
CVET	-	61,595	61,595	-
FINANCIAL INSTITUTION TAX	-	146,043	146,043	-
Homestead Credit Rebate	7,997	-	-	7,997
LIT PROPERTY TAX RELIEF	36,873	1,887,304	1,802,556	121,621
State Fines and Forfeitures	271	3,460	3,529	202
Infraction Judgements	484	8,194	7,074	1,604
Special Death Benefit	95	1,374	1,118	351
Sales Disclosure - State Share	375	4,695	4,505	565
Coroners Training & Con't Education	27	1,621	1,589	59
Interstate Compact - State Share	63	307	182	188
MORTGAGE RECORDING FEES	128	1,853	1,848	133
Sex and Violent Offender Admin - State	5	130	130	5
Child Restraint Violation Fines	-	50	25	25
INNKEEPER	141,304	146,653	163,082	124,875
EDUCATIONAL PLATE FEES	113	94	75	132
Riverboat Sharing	240,653	70,950	66,898	244,705
Innkeepers Tax Collections	12,375	172,630	138,488	46,517
Law Enforcement Continuing Ed	37,499	2,473	2,214	37,758

PARKE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
LIT CERTIFIED SHARES	-	3,264,149	3,264,149	-
LIT ECONOMIC DEVELOPMENT	-	1,091,685	1,091,685	-
LIT Supplemental Distributions	-	816,038	816,038	-
93.563 Title IV-D Incentive	52,400	14,161	-	66,561
93.563 Prosecutor IV-D Incentive-Post Oct '99	91,665	21,305	9,783	103,187
93.563 Clerk IV-D Incentive-Post Oct '99	18,695	14,161	19,721	13,135
PROBLEM SOLVING CRT PRG INCOME	35,435	3,696	-	39,131
S.C.R.A.M. USER FEE	27,612	13,607	6,300	34,919
PARK AND REC SHELTER DONATION	5,114	-	-	5,114
VECTOR CONTROL GRANT	856	-	-	856
ZACKE COX BRIDGE	5,912	-	-	5,912
SECURE CONTINUOUS REMOTE MONITOR	945	-	-	945
SHERIFF TRAINING DONATION	36	-	-	36
COUNTY DONATION FUND	630	-	-	630
ZIKA PREPAREDNESS GRANT	73	-	-	73
LOIT SPECIAL DISTRIBUTION	5,090	-	-	5,090
ADULT PROBATION MATCH	1,338	-	-	1,338
K-9 DONATION FUND	1,317	15,200	2,963	13,554
DONATIONS	3,300	-	-	3,300
DRUG AND PROBLEM SOLVING GRANT	5,000	-	-	5,000
RESERVE DEPUTIES	1,523	-	-	1,523
CHILD SUPPORT	458	145,060	145,057	461
CUMULATIVE CAPITAL DEVELOPMENT	193,597	291,311	265,657	219,251
WHEEL&SUR TAX	-	371,934	111,852	260,082
PARK AND REC NONREVERT OPER	22,729	43,443	48,527	17,645
RDC - RBDG GRANT SEWER	3,000	-	2,600	400
US HHS STIMULUS	14,460	-	256	14,204
CARES ACT COVID 19	26	-	-	26
SHERIFF DEPT UPGRADE COMPUTER	-	47,480	47,480	-
CERTIFIED RECOVERY SPECIALST	955	-	-	955
COMMUNIT DEV BLOCK #CV CV1-24	-	49,398	-	49,398
VETERANS OFFICE DONATIONS	-	2,037	-	2,037
COUNTY LAW ENFORCEMENT CONT ED	889	1,084	1,091	882
OVERWEIGHT VEHICLE	-	240	240	-
EMG MED & TRANS SERV TRAIN	-	106,214	106,213	1
SHSP SOFT TARGET	-	135,383	135,383	-
HAZARD MATERIALS EMG	-	7,090	7,090	-
NG 911 GIS DATA COVERS	-	17,835	-	17,835
ICJI GRANT/ CESF-2020-31-FR2	-	37,806	22,755	15,051
COVID TESTING SITE	-	200,000	110,461	89,539
AMENDMENT CFDA 93.268 VACCINE	-	51,191	40,057	11,134
IFA CARES 2 COVID-96 PUBLIC SAFETY	-	52,204	-	52,204
CDBG PROGRAM STATE	-	250,000	250,000	-
AMERICAN RESCUE PLAN	-	1,644,907	-	1,644,907
CCWPD 2021	-	80,550	80,550	-
RADAR TRAFFIC ENF DRUG INTERDI	-	5,000	5,000	-
2021 IPEP SAFETY GRANT ORIGRAM	-	584	584	-
NARCOTICS INCINERATOR GRANT	-	4,240	4,240	-
JUSTICE PARTNERS ADDIT	-	60,000	35,000	25,000
HARTMAN FAMILY HERITAGE-RVIL	-	3,200	3,200	-
PUBLIC SAFETY COUNTY SHARES	282,223	711,795	641,109	352,909
RDC - REVOLVING LOAN	13,627	35,900	10,000	39,527
JURY PAY FUND	18,606	748	-	19,354
JURY FEE FUND	1	1,334	748	587
NATIONAL NIGHT OUT	1,708	10,700	11,734	674
RDC - CENTRAL PARKE TIF	1,430,731	285,055	1,104	1,714,682
FEDERAL FORFEITURES	198	-	-	198
FORFEITURES & SEIZURES FUND	11,009	14,473	-	25,482
DRUG COURT ASSESSMENTS	235	-	-	235
DRUG COURT VENDING MACHINE	1,383	140	1,118	405
97.042 EMA SALARY REIMBURSEMNT	-	36,450	36,450	-
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
LCC MINI GRANT - LEO TRAINING	63	252	63	252
METH / NARCOTIC SUPPRESSION	2,119	-	1,425	694
DRUG COURT NADCP TRAINING	5,167	-	-	5,167
DRUG COURT INCENTIVE LCC MINI	82	-	-	82
MARINE PATROL GRANT FUND	-	5,829	3,817	2,012
DRUG COURT WORKSHOP	1,227	-	-	1,227
BULLETPROOF VEST FUND	128	-	-	128
DRUG COURT LOAN FUND	371	-	-	371
93.074 L.H.EMER PREPARED	185	26,437	26,540	82
PROBLEM SOLVING COURT 1	31,619	52,920	70,129	14,410
Totals	\$ 18,756,609	\$ 51,902,126	\$ 47,230,089	\$ 23,428,646

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, local 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. Restatements

For the year ended December 31, 2021, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2020	Fund	Prior Period Adjustment	Balance as of January 1, 2021
Settlement	\$ 19,124	Tax Settlement	\$ (19,124)	\$ -
FY16SHSP Deobligated	(22,458)		22,458	-
INNKEEPER	133,340		7,964	141,304

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REQUIRED SUPPLEMENTARY INFORMATION

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	TAX SETTLEMENT	SHERIFF INMATE TRUST	JAIL COMMISSARY	CLERK	General	Accident Report	CEDIT County Share
Cash and investments - beginning	\$ -	\$ 28,800	\$ 32,669	\$ 349,790	\$ 4,621,083	\$ 3,779	\$ 873,329
Receipts:							
Taxes	15,478,887	-	-	-	5,918,022	-	935,862
Licenses and permits	-	-	-	-	88,885	-	-
Intergovernmental receipts	-	-	-	-	361,871	-	-
Charges for services	-	-	-	-	906,187	2,011	-
Fines and forfeits	-	-	-	-	136,159	-	-
Other receipts	-	324,352	237,691	1,111,388	161,543	-	-
Total receipts	<u>15,478,887</u>	<u>324,352</u>	<u>237,691</u>	<u>1,111,388</u>	<u>7,572,667</u>	<u>2,011</u>	<u>935,862</u>
Disbursements:							
Personal services	-	-	-	-	5,243,152	-	-
Supplies	-	-	-	-	187,268	-	592,156
Other services and charges	-	-	-	-	862,286	1,709	404,878
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	47,486	-	-
Other disbursements	15,478,887	326,885	114,675	883,415	178,499	-	-
Total disbursements	<u>15,478,887</u>	<u>326,885</u>	<u>114,675</u>	<u>883,415</u>	<u>6,518,691</u>	<u>1,709</u>	<u>997,034</u>
Excess (deficiency) of receipts over disbursements	-	(2,533)	123,016	227,973	1,053,976	302	(61,172)
Cash and investments - ending	\$ -	\$ 26,267	\$ 155,685	\$ 577,763	\$ 5,675,059	\$ 4,081	\$ 812,157

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	GAL/ CASA	City and Town Court Costs	Clerk's Records Perpetuation	Congressional School Interest	Congressional School Principal	Sales Disclosure - County Share	Covered Bridge
Cash and investments - beginning	\$ 36,501	\$ 4,114	\$ 15,903	\$ 2,806	\$ 1,865	\$ 11,832	\$ 303,706
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	36,817	-	-	-	-	-	-
Charges for services	-	-	-	-	-	4,725	51,800
Fines and forfeits	-	3,709	6,403	-	-	-	-
Other receipts	82	-	1,363	221	-	-	8,282
Total receipts	36,899	3,709	7,766	221	-	4,725	60,082
Disbursements:							
Personal services	-	-	2,172	-	-	-	-
Supplies	1,672	-	-	-	-	-	-
Other services and charges	26,474	-	-	-	-	412	34,988
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	402	-	-	401	-
Other disbursements	-	4,114	-	-	-	100	-
Total disbursements	28,146	4,114	2,574	-	-	913	34,988
Excess (deficiency) of receipts over disbursements	8,753	(405)	5,192	221	-	3,812	25,094
Cash and investments - ending	\$ 45,254	\$ 3,709	\$ 21,095	\$ 3,027	\$ 1,865	\$ 15,644	\$ 328,800

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Cumulative Bridge	DRUG FREE COMMUNITY FUND	Economic Development Fee	EMS TRAINING INSTITUTION	Emergency Planning/Right to Know	Firearms Training	Health
Cash and investments - beginning	\$ 542,113	\$ 59,436	\$ 926	\$ -	\$ 34,033	\$ 24,102	\$ 23,995
Receipts:							
Taxes	265,026	-	-	-	-	-	9,670
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	27,445	-	-	-	3,710	-	969
Charges for services	25,470	-	-	-	-	35,691	43,127
Fines and forfeits	-	33,762	-	-	-	-	72,131
Other receipts	1,112	-	13,888	8,000	-	-	217
Total receipts	<u>319,053</u>	<u>33,762</u>	<u>13,888</u>	<u>8,000</u>	<u>3,710</u>	<u>35,691</u>	<u>126,114</u>
Disbursements:							
Personal services	112,338	-	-	-	-	-	57,354
Supplies	217,951	-	-	-	-	4,624	723
Other services and charges	11,759	8,400	7,758	-	48	-	770
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	418	-	-
Other disbursements	-	32,722	-	-	-	-	-
Total disbursements	<u>342,048</u>	<u>41,122</u>	<u>7,758</u>	<u>-</u>	<u>466</u>	<u>4,624</u>	<u>58,847</u>
Excess (deficiency) of receipts over disbursements	<u>(22,995)</u>	<u>(7,360)</u>	<u>6,130</u>	<u>8,000</u>	<u>3,244</u>	<u>31,067</u>	<u>67,267</u>
Cash and investments - ending	\$ 519,118	\$ 52,076	\$ 7,056	\$ 8,000	\$ 37,277	\$ 55,169	\$ 91,262

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Identification Security Protection	Levy Excess	Local Health Maintenance	Local Road and Street	MVH RESTRICTED	Misdemeanant	Motor Vehicle Highway
Cash and investments - beginning	\$ 11,247	\$ 76,275	\$ 72,337	\$ 604,439	\$ 683,911	\$ 6,113	\$ 2,015,566
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	27,910
Intergovernmental receipts	-	-	16,570	264,184	1,602,374	-	1,703,213
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	3,346	-	-	-	-	-	-
Other receipts	-	-	-	52,730	968,658	10,794	17,445
Total receipts	3,346	-	16,570	316,914	2,571,032	10,794	1,748,568
Disbursements:							
Personal services	-	-	22,461	-	246,725	-	1,214,921
Supplies	-	-	2,564	117,777	1,897,570	-	334,020
Other services and charges	-	-	7,015	-	16,848	-	43,299
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	208,062	-	-
Other disbursements	-	-	-	-	-	-	68,142
Total disbursements	-	-	32,040	117,777	2,369,205	-	1,660,382
Excess (deficiency) of receipts over disbursements	3,346	-	(15,470)	199,137	201,827	10,794	88,186
Cash and investments - ending	\$ 14,593	\$ 76,275	\$ 56,867	\$ 803,576	\$ 885,738	\$ 16,907	\$ 2,103,752

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	PARK NONREVERTING CAPITAL	Plat Book	Rainy Day	Recorder's Records Perpetuation	Riverboat Revenue Sharing	Sex and Violent Offender Administration	Sheriff's Pension Trust
Cash and investments - beginning	\$ 626	\$ 135,079	\$ 72,421	\$ 111,985	\$ -	\$ 6,877	\$ 15,704
Receipts:							
Taxes	-	-	-	-	31,644	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	19,790	-	62,758	-	-	3,816
Fines and forfeits	-	-	-	-	-	1,170	411
Other receipts	-	-	6,830	-	-	-	-
Total receipts	-	19,790	6,830	62,758	31,644	1,170	4,227
Disbursements:							
Personal services	-	26,394	-	6,760	-	-	7,000
Supplies	-	595	-	-	-	29	-
Other services and charges	-	42,479	59,395	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	10,891	21,155	-	6,115
Total disbursements	-	69,468	59,395	17,651	21,155	29	13,115
Excess (deficiency) of receipts over disbursements	-	(49,678)	(52,565)	45,107	10,489	1,141	(8,888)
Cash and investments - ending	\$ 626	\$ 85,401	\$ 19,856	\$ 157,092	\$ 10,489	\$ 8,018	\$ 6,816

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Auditors Ineligible Deductions
Cash and investments - beginning	\$ (273)	\$ 113,124	\$ 21,208	\$ 6,736	\$ 374,926	\$ 101,500	\$ 6,857
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	32,132	-
Charges for services	-	-	16,705	-	-	-	-
Fines and forfeits	7,838	-	-	-	-	-	-
Other receipts	-	19,267	-	57,035	361,696	-	-
Total receipts	7,838	19,267	16,705	57,035	361,696	32,132	-
Disbursements:							
Personal services	3,837	-	-	-	-	16,925	1,861
Supplies	-	-	-	-	-	3,571	-
Other services and charges	-	-	884	-	1,366	4,680	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	1,007	-	55,547	441,177	-	-
Total disbursements	3,837	1,007	884	55,547	442,543	25,176	1,861
Excess (deficiency) of receipts over disbursements	4,001	18,260	15,821	1,488	(80,847)	6,956	(1,861)
Cash and investments - ending	\$ 3,728	\$ 131,384	\$ 37,029	\$ 8,224	\$ 294,079	\$ 108,456	\$ 4,996

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	County Elected Officials Training	park rec fund	Statewide 911	REASSESSMENT	LOIT PTRC TAX BILL PORTION	PRE-TRIAL DIVERSION
Cash and investments - beginning	\$ 8,794	\$ 100,097	\$ 293,474	\$ 75,028	\$ 13,766	\$ 122,977
Receipts:						
Taxes	-	49,963	-	170,013	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	4,924	-	15,941	-	-
Charges for services	3,346	247,225	237,932	-	-	-
Fines and forfeits	-	-	-	-	-	36,051
Other receipts	-	2,535	95	-	-	11,299
Total receipts	<u>3,346</u>	<u>304,647</u>	<u>238,027</u>	<u>185,954</u>	<u>-</u>	<u>47,350</u>
Disbursements:						
Personal services	-	126,875	120,440	-	-	17,210
Supplies	-	5,101	1,517	-	-	-
Other services and charges	565	76,309	60,397	191,670	-	11,405
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	12,410	-	-	-	-
Other disbursements	-	12,707	17,835	-	-	-
Total disbursements	<u>565</u>	<u>233,402</u>	<u>200,189</u>	<u>191,670</u>	<u>-</u>	<u>28,615</u>
Excess (deficiency) of receipts over disbursements	<u>2,781</u>	<u>71,245</u>	<u>37,838</u>	<u>(5,716)</u>	<u>-</u>	<u>18,735</u>
Cash and investments - ending	\$ <u>11,575</u>	\$ <u>171,342</u>	\$ <u>331,312</u>	\$ <u>69,312</u>	\$ <u>13,766</u>	\$ <u>141,712</u>

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Adult Probation Administrative	Juvenile Probation Administrative	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	Alternative Dispute Resolution	SHERIFF CONTROLLED BUY MONEY	SHERIFF DEPT FORFEITED ASSET
Cash and investments - beginning	\$ 31,207	\$ 9,878	\$ 104,606	\$ 27,552	\$ 4,435	\$ (500)	\$ 2,739
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	500	-
Fines and forfeits	20,787	4,905	95,405	10,016	640	-	-
Other receipts	-	-	50	-	-	-	3,090
Total receipts	20,787	4,905	95,455	10,016	640	500	3,090
Disbursements:							
Personal services	15,009	-	62,357	-	-	-	-
Supplies	-	-	13,703	695	-	-	-
Other services and charges	-	-	4,534	1,512	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	225	-	-	-	500
Total disbursements	15,009	-	80,819	2,207	-	-	500
Excess (deficiency) of receipts over disbursements	5,778	4,905	14,636	7,809	640	500	2,590
Cash and investments - ending	\$ 36,985	\$ 14,783	\$ 119,242	\$ 35,361	\$ 5,075	\$ -	\$ 5,329

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	TOBACCO CESSATION	RDC WEST CENTRAL PARKE TIF	Debt Service	SELF INSURANCE	Payroll Clearing	TREASURER SETTLEMENT	LOIT Prop Tax Oper Levies Replace
Cash and investments - beginning	\$ 1,947	\$ 214,491	\$ 37,686	\$ 1,161,884	\$ 1,268,476	\$ 534,018	\$ 25,794
Receipts:							
Taxes	-	109,362	267,563	-	-	-	2,000,997
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	26,189	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	1,681,636	2,077,736	514,108	-
Total receipts	-	109,362	293,752	1,681,636	2,077,736	514,108	2,000,997
Disbursements:							
Personal services	-	-	-	2,020,335	2,107,022	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	88,011	-	-	-	-	285,857
Debt service - principal and interest	-	-	280,067	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	534,018	1,584,715
Total disbursements	-	88,011	280,067	2,020,335	2,107,022	534,018	1,870,572
Excess (deficiency) of receipts over disbursements	-	21,351	13,685	(338,699)	(29,286)	(19,910)	130,425
Cash and investments - ending	\$ 1,947	\$ 235,842	\$ 51,371	\$ 823,185	\$ 1,239,190	\$ 514,108	\$ 156,219

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	LOIT Stabilization	SUR TAX	CVET	FINANCIAL INSTITUTION TAX	Homestead Credit Rebate	LIT PROPERTY TAX RELIEF	State Fines and Forfeitures
Cash and investments - beginning	\$ 516,822	\$ -	\$ -	\$ -	\$ 7,997	\$ 36,873	\$ 271
Receipts:							
Taxes	130,910	20,462	61,595	127,812	-	1,887,304	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	18,231	-	-	-
Charges for services	-	-	-	-	-	-	3,460
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>130,910</u>	<u>20,462</u>	<u>61,595</u>	<u>146,043</u>	<u>-</u>	<u>1,887,304</u>	<u>3,460</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	61,595	146,043	-	1,802,556	3,529
Total disbursements	<u>-</u>	<u>-</u>	<u>61,595</u>	<u>146,043</u>	<u>-</u>	<u>1,802,556</u>	<u>3,529</u>
Excess (deficiency) of receipts over disbursements	<u>130,910</u>	<u>20,462</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>84,748</u>	<u>(69)</u>
Cash and investments - ending	\$ <u>647,732</u>	\$ <u>20,462</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>7,997</u>	\$ <u>121,621</u>	\$ <u>202</u>

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	MORTGAGE RECORDING FEES	Sex and Violent Offender Admin - State
Cash and investments - beginning	\$ 484	\$ 95	\$ 375	\$ 27	\$ 63	\$ 128	\$ 5
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	1,621	-	-	-
Fines and forfeits	8,194	1,374	4,695	-	307	1,853	-
Other receipts	-	-	-	-	-	-	130
Total receipts	8,194	1,374	4,695	1,621	307	1,853	130
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	7,074	1,118	4,505	1,589	182	1,848	130
Total disbursements	7,074	1,118	4,505	1,589	182	1,848	130
Excess (deficiency) of receipts over disbursements	1,120	256	190	32	125	5	-
Cash and investments - ending	\$ 1,604	\$ 351	\$ 565	\$ 59	\$ 188	\$ 133	\$ 5

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Child Restraint Violation Fines	INNKEEPER	EDUCATIONAL PLATE FEES	Riverboat Sharing	Innkeepers Tax Collections	Law Enforcement Continuing Ed	LIT CERTIFIED SHARES
Cash and investments - beginning	\$ -	\$ 141,304	\$ 113	\$ 240,653	\$ 12,375	\$ 37,499	\$ -
Receipts:							
Taxes	-	-	94	70,950	172,630	-	3,264,149
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	2,473	-
Fines and forfeits	50	-	-	-	-	-	-
Other receipts	-	146,653	-	-	-	-	-
Total receipts	50	146,653	94	70,950	172,630	2,473	3,264,149
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	138,488	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	25	163,082	75	66,898	-	2,214	3,264,149
Total disbursements	25	163,082	75	66,898	138,488	2,214	3,264,149
Excess (deficiency) of receipts over disbursements	25	(16,429)	19	4,052	34,142	259	-
Cash and investments - ending	\$ 25	\$ 124,875	\$ 132	\$ 244,705	\$ 46,517	\$ 37,758	\$ -

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	LIT ECONOMIC DEVELOPMENT	LIT Supplemental Distributions	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
Cash and investments - beginning	\$ -	\$ -	\$ 52,400	\$ 91,665	\$ 18,695	\$ 35,435	\$ 27,612
Receipts:							
Taxes	1,091,685	816,038	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	14,161	19,869	14,161	-	-
Fines and forfeits	-	-	-	-	-	3,696	13,607
Other receipts	-	-	-	1,436	-	-	-
Total receipts	1,091,685	816,038	14,161	21,305	14,161	3,696	13,607
Disbursements:							
Personal services	-	-	-	3,700	9,804	-	-
Supplies	-	-	-	-	359	-	-
Other services and charges	-	-	-	-	-	-	6,300
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,091,685	816,038	-	6,083	9,558	-	-
Total disbursements	1,091,685	816,038	-	9,783	19,721	-	6,300
Excess (deficiency) of receipts over disbursements	-	-	14,161	11,522	(5,560)	3,696	7,307
Cash and investments - ending	\$ -	\$ -	\$ 66,561	\$ 103,187	\$ 13,135	\$ 39,131	\$ 34,919

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	PARK AND REC SHELTER DONANTION	VECTOR CONTROL GRANT	ZACKE COX BRIDGE	SECURE CONTINUOUS REMOTE MONITOR	SHERIFF TRAINING DONATION	COUNTY DONATION FUND
Cash and investments - beginning	\$ 5,114	\$ 856	\$ 5,912	\$ 945	\$ 36	\$ 630
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Cash and investments - ending	\$ 5,114	\$ 856	\$ 5,912	\$ 945	\$ 36	\$ 630

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	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	\$ 1,317	\$ 3,300	\$ 5,000
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	15,200	-	-
Total receipts	-	-	-	15,200	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	2,963	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	2,963	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	12,237	-	-
Cash and investments - ending	\$ 73	\$ 5,090	\$ 1,338	\$ 13,554	\$ 3,300	\$ 5,000

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	RESERVE DEPUTIES	CHILD SUPPORT	CUMULATIVE CAPITAL DEVELOPMENT	WHEEL&SUR TAX	PARK AND REC NONREVERT OPER	RDC - RBDG GRANT SEWER	US HHS STIMULUS
Cash and investments - beginning	\$ 1,523	\$ 458	\$ 193,597	\$ -	\$ 22,729	\$ 3,000	\$ 14,460
Receipts:							
Taxes	-	-	277,668	371,934	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	13,643	-	-	-	-
Charges for services	-	-	-	-	42,235	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	145,060	-	-	1,208	-	-
Total receipts	-	145,060	291,311	371,934	43,443	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	39,857	-	32,901	-	256
Other services and charges	-	-	225,800	-	-	2,600	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	145,057	-	111,852	15,626	-	-
Total disbursements	-	145,057	265,657	111,852	48,527	2,600	256
Excess (deficiency) of receipts over disbursements	-	3	25,654	260,082	(5,084)	(2,600)	(256)
Cash and investments - ending	\$ 1,523	\$ 461	\$ 219,251	\$ 260,082	\$ 17,645	\$ 400	\$ 14,204

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	CARES ACT COVID 19	SHERIFF DEPT UPGRADE COMPUTER	CERTIFIED RECOVERY SPECIALST	COMMUNIT DEV BLOCK #CV CV1-24	SHERIFF TRUST FUND	VETERANS OFFICE DONATIONS	COUNTY LAW ENFORCEMENT CONT ED
Cash and investments - beginning	\$ 26	\$ -	\$ 955	\$ -	\$ -	\$ -	\$ 889
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	47,480	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	1,084
Other receipts	-	-	-	49,398	-	2,037	-
Total receipts	-	47,480	-	49,398	-	2,037	1,084
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	1,091
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	47,480	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	47,480	-	-	-	-	1,091
Excess (deficiency) of receipts over disbursements	-	-	-	49,398	-	2,037	(7)
Cash and investments - ending	\$ 26	\$ -	\$ 955	\$ 49,398	\$ -	\$ 2,037	\$ 882

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	OVERWEIGHT VEHICLE	EMG MED & TRANS SERV TRAIN	SHSP SOFT TARGET	HAZARD MATERIALS EMG	NG 911 GIS DATA COVERS	ICJI GRANT/ CESF-2020-31-FR2
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	17,835	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	105,814	135,383	7,090	-	37,806
Charges for services	-	-	-	-	-	-
Fines and forfeits	240	-	-	-	-	-
Other receipts	-	400	-	-	-	-
Total receipts	240	106,214	135,383	7,090	17,835	37,806
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	29,694	-	-	-	-
Other services and charges	-	60,446	-	7,090	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	10,283	135,383	-	-	7,195
Other disbursements	240	5,790	-	-	-	15,560
Total disbursements	240	106,213	135,383	7,090	-	22,755
Excess (deficiency) of receipts over disbursements	-	1	-	-	17,835	15,051
Cash and investments - ending	\$ -	\$ 1	\$ -	\$ -	\$ 17,835	\$ 15,051

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	COVID TESTING SITE	AMENDMENT CFDA 93.268 VACCINE	IFA CARES 2 COVID-96 PUBLIC SAFETY	CDBG PROGRAM STATE	AMERICAN RESCUE PLAN	CCWPD 2021	RADAR TRAFFIC ENF DRUG INTERDI
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	51,191	52,204	-	1,644,907	-	5,000
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	200,000	-	-	250,000	-	80,550	-
Total receipts	200,000	51,191	52,204	250,000	1,644,907	80,550	5,000
Disbursements:							
Personal services	1,830	22,857	-	-	-	-	-
Supplies	151	8,013	-	-	-	-	-
Other services and charges	13,303	9,187	-	250,000	-	80,550	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	5,000
Other disbursements	95,177	-	-	-	-	-	-
Total disbursements	110,461	40,057	-	250,000	-	80,550	5,000
Excess (deficiency) of receipts over disbursements	89,539	11,134	52,204	-	1,644,907	-	-
Cash and investments - ending	\$ 89,539	\$ 11,134	\$ 52,204	\$ -	\$ 1,644,907	\$ -	\$ -

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	2021 IPEP SAFETY GRANT ORIGRAM	NARCOTICS INCINERATOR GRANT	JUSTICE PARTNERS ADDIT	HARTMAN FAMILY HERITAGE-RVIL	PUBLIC SAFETY COUNTY SHARES	RDC - REVOLVING LOAN	JURY PAY FUND
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 282,223	\$ 13,627	\$ 18,606
Receipts:							
Taxes	-	-	-	-	694,680	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	584	4,240	60,000	-	-	-	-
Charges for services	-	-	-	-	-	-	748
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	3,200	17,115	35,900	-
Total receipts	584	4,240	60,000	3,200	711,795	35,900	748
Disbursements:							
Personal services	-	-	-	-	218,096	-	-
Supplies	584	-	-	-	358,119	-	-
Other services and charges	-	-	35,000	-	24,603	10,000	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	4,240	-	3,200	-	-	-
Other disbursements	-	-	-	-	40,291	-	-
Total disbursements	584	4,240	35,000	3,200	641,109	10,000	-
Excess (deficiency) of receipts over disbursements	-	-	25,000	-	70,686	25,900	748
Cash and investments - ending	\$ -	\$ -	\$ 25,000	\$ -	\$ 352,909	\$ 39,527	\$ 19,354

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	JURY FEE FUND	NATIONAL NIGHT OUT	RDC - CENTRAL PARKE TIF	FEDERAL FORFEITURES	FORFEITURES & SEIZURES FUND	DRUG COURT ASSESSMENTS	DRUG COURT VENDING MACHINE
Cash and investments - beginning	\$ 1	\$ 1,708	\$ 1,430,731	\$ 198	\$ 11,009	\$ 235	\$ 1,383
Receipts:							
Taxes	-	-	285,055	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	230	-	-
Fines and forfeits	1,334	-	-	-	-	-	-
Other receipts	-	10,700	-	-	14,243	-	140
Total receipts	1,334	10,700	285,055	-	14,473	-	140
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	11,734	-	-	-	-	1,118
Other services and charges	748	-	1,104	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	748	11,734	1,104	-	-	-	1,118
Excess (deficiency) of receipts over disbursements	586	(1,034)	283,951	-	14,473	-	(978)
Cash and investments - ending	\$ 587	\$ 674	\$ 1,714,682	\$ 198	\$ 25,482	\$ 235	\$ 405

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	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	LCC MINI GRANT - LEO TRAINING
Cash and investments - beginning	\$ -	\$ 7,769	\$ 21	\$ 397	\$ 13,812	\$ 63
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	252
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	36,450	-	-	-	-	-
Total receipts	36,450	-	-	-	-	252
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	63
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	36,450	-	-	-	-	-
Total disbursements	36,450	-	-	-	-	63
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	189
Cash and investments - ending	\$ -	\$ 7,769	\$ 21	\$ 397	\$ 13,812	\$ 252

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	METH / NARCOTIC SUPPRESSION	DRUG COURT NADCP TRAINING	DRUG COURT INCENTIVE LCC MINI	MARINE PATROL GRANT FUND	DRUG COURT WORKSHOP	BULLETPROOF VEST FUND
Cash and investments - beginning	\$ 2,119	\$ 5,167	\$ 82	\$ -	\$ 1,227	\$ 128
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	5,829	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	5,829	-	-
Disbursements:						
Personal services	1,425	-	-	300	-	-
Supplies	-	-	-	161	-	-
Other services and charges	-	-	-	746	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	2,610	-	-
Total disbursements	1,425	-	-	3,817	-	-
Excess (deficiency) of receipts over disbursements	(1,425)	-	-	2,012	-	-
Cash and investments - ending	\$ 694	\$ 5,167	\$ 82	\$ 2,012	\$ 1,227	\$ 128

PARKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	DRUG COURT LOAN FUND	93.074 L.H.EMER PREPARED	PROBLEM SOLVING COURT 1	Totals
Cash and investments - beginning	\$ 371	\$ 185	\$ 31,619	\$ 18,756,609
Receipts:				
Taxes	-	-	-	34,527,810
Licenses and permits	-	-	-	116,795
Intergovernmental receipts	-	26,437	-	6,312,430
Charges for services	-	-	-	1,760,041
Fines and forfeits	-	-	-	469,167
Other receipts	-	-	52,920	8,715,883
Total receipts	-	26,437	52,920	51,902,126
Disbursements:				
Personal services	-	26,540	48,382	11,764,082
Supplies	-	-	-	3,864,483
Other services and charges	-	-	-	3,125,790
Debt service - principal and interest	-	-	-	280,067
Capital outlay	-	-	-	481,960
Other disbursements	-	-	21,747	27,713,707
Total disbursements	-	26,540	70,129	47,230,089
Excess (deficiency) of receipts over disbursements	-	(103)	(17,209)	4,672,037
Cash and investments - ending	\$ 371	\$ 82	\$ 14,410	\$ 23,428,646

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OTHER INFORMATION

PARKE COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2021

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 243,534</u>	<u>\$ -</u>

PARKE COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2021

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
John Deere	road repair equipment	\$ 168,336	8/18/2021	8/18/2027
Ricoh USA Inc	Copier - Printer	20,591	10/28/2019	10/28/2024
John Deere	grader county hwy equipment	129,726	1/1/2018	12/31/2023
John Deere	wheeled excavators	<u>27,605</u>	6/29/2020	6/29/2025
Total governmental activities		<u>346,258</u>		
Total of annual lease payments		<u>\$ 346,258</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	\$ 643,773	\$ 193,257
Notes and Loans Payable	courthouse roof project	<u>1,160,174</u>	<u>226,844</u>
Total governmental activities		<u>1,803,947</u>	<u>420,101</u>
Totals		<u>\$ 1,803,947</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/>.