

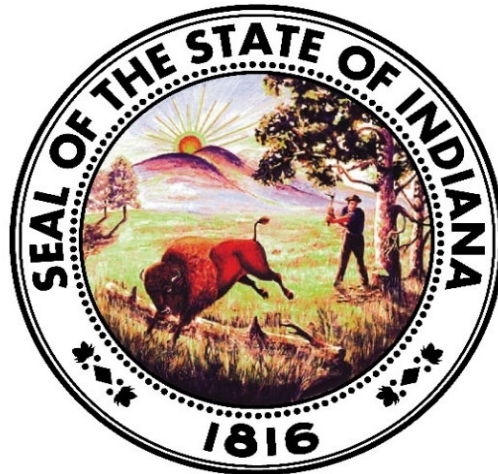
STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENT AUDIT REPORT

OF

STARKE COUNTY, INDIANA

January 1, 2021 to December 31, 2021



FILED
12/20/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Rachel Oesterreich	01-01-21 to 12-31-22
County Treasurer	Lauri Venckus	01-01-21 to 12-31-22
Clerk of the Circuit Court	Bernadette Manuel	01-01-21 to 12-31-22
County Sheriff	William Dulin	01-01-21 to 12-31-22
County Recorder	Mandy Thomason	01-01-21 to 12-31-22
President of the Board of County Commissioners	Charlie Chesak	01-01-21 to 12-31-22
President of the County Council	Dave Pearman	01-01-21 to 12-31-22



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF STARKE COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Starke 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, Schedule of Leases and Debt, and Schedule of Capital Assets, 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 November 28, 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

November 28, 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.

STARKE 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
Co General	\$ 111,440	\$ 7,039,490	\$ 6,883,053	\$ 267,877
Accident Report Fees	1,864	1,600	-	3,464
Cedit / Co Econ Dev Income Tax	1,358,537	1,673,150	896,703	2,134,984
Clerks Perpetual	54,129	7,196	-	61,325
St.Co.Community Correct-Grant	66,668	321,302	436,851	(48,881)
Community Transition Program	11,685	-	-	11,685
Principal Congressional School	14,765	-	-	14,765
Innkeeper's Tax New	28,019	48,381	15,870	60,530
County Option Dog Tax	1,421	140	-	1,561
County Share Sales Disclosure	17,326	6,775	5	24,096
Cumulative Bridge	218,324	338,574	138,568	418,330
Cum Capital Development	289,189	319,588	225,724	383,053
DTFSC Fines & Fees	14,516	10,405	-	24,921
LEPC	4,879	3,380	-	8,259
Enhanced Access Fund	17,918	22,037	11,739	28,216
County Extradition Fund	81	-	-	81
Firearms Training	13,735	18,343	26,408	5,670
Health	44,732	230,648	153,680	121,700
Local Health Maint LM-174	223,856	33,139	14,445	242,550
Local Road & Street	226,420	520,304	426,714	320,010
County Corrections Fund	14,717	16,350	28,997	2,070
Highway Department	81,435	1,751,144	1,488,380	344,199
Sale Of Plat Books	61	-	-	61
Rainy Day Fund	1,377,905	-	-	1,377,905
County Police Pension Trust	-	44,299	43,084	1,215
Supplemental Pub Defender Svc	13,257	6,785	-	20,042
Surplus Tax	62,905	43,292	46,064	60,133
Surveyor Corner Perpetual	33,677	25,120	8,428	50,369
Unsafe Building	19,002	9,193	5,167	23,028
CASA Grant	15,398	28,247	17,341	26,304
Co. Aud. Ineligible Ded. Fund	10,556	-	6,756	3,800
Co. Elected Off. Training Fund	17,601	5,227	7,599	15,229
911 Fund	94,944	435,360	479,620	50,684
Supplemental Adult	318,224	62,981	62,735	318,470
Alternative Dispute Resolution	636	-	-	636
General Drain Maintenance	1,061,556	366,583	244,658	1,183,481
Drug Buy Money	350	1,000	-	1,350
Ems Donations For Educ./Suppl.	521	20,448	15,265	5,704
Dental Self Pay	2,230	28,530	-	30,760
Save The Hospital Fund	5,747,594	129,137	-	5,876,731
Payroll Clearing	29,389	1,940,878	1,948,754	21,513
Settlement	-	19,208,330	19,208,329	1
CVET	-	88,124	88,124	-
Financial Inst Tax	-	96,817	96,817	-
Fines & Forfeitures	323	7,383	7,604	102
Jdgmnts For Violation Of Infrac	699	13,798	12,646	1,851
Special Death Benefits	45	525	560	10
State Share Disclosure Fee	555	6,824	6,269	1,110
Coroners Cont Ed	505	2,557	2,649	413
Interstate Compact Fees	-	500	500	-
Mortgage Recording Fee State	230	3,083	3,070	243
Sex Offender Fees--Sheriff	18	257	253	22
Child Restraint Violations	-	150	150	-
Education Plate Fee	131	356	-	487
Riverboat Wagering Rev Shrg	-	138,237	138,237	-
Innkeeper's Tax	1,829	172	-	2,001
City / Town Share Court Costs	46,206	3,064	-	49,270
Title IV-D Incentive Fund	51,844	9,420	10,047	51,217
Title IV-D Prosecutor	16,372	14,179	20,106	10,445
Title IV-D Clerk	12,271	9,579	4,114	17,736
Sheriff Inmate Trust	38,714	750,694	637,411	151,997
Clerk	407,288	924,008	789,591	541,705
Clerk ISETS	6,713	188,931	189,221	6,423
Sheriff Cashbook	4,188	563,358	565,946	1,600
Sheriff Commissary	8,570	411,058	406,678	12,950
Treasurer	910,681	943,401	910,681	943,401
WIC 2020	(16,821)	16,821	-	-
WIC Breastfeeding 2020	3,102	96	3,198	-
WIC 2021	(20,132)	95,807	90,011	(14,336)
WIC BREASTFEEDING 2021	(1,236)	6,033	5,521	(724)
WIC 2022	-	-	28,816	(28,816)
WIC BREASTFEEDING 2022	-	-	1,316	(1,316)

STARKE 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
Child Advocacy	297	-	-	297
Sc Sheriff Narcotic K-9 Donat.	12,828	12,513	19,909	5,432
WIC Donations	1,918	-	-	1,918
Starke County Dar Donations	45	20	20	45
St Co Health Department Donations	309	-	-	309
Farm Fund	5,272	6,522	6,408	5,386
CEDIT-SPECIAL JAIL PROJECT	2,291,825	3,089,543	2,806,665	2,574,703
MVH Restricted	-	1,441,762	1,032,521	409,241
2015 Reassessment	67,663	365,639	331,405	101,897
CARES Act	41,446	-	37,977	3,469
Supplemental Juvenile	3,902	160	-	4,062
Public Defender Fund	365	460	-	825
Sex Offender Registration Co	1,917	2,313	815	3,415
CASA Donations	541	552	-	1,093
Community Corrections	14	-	-	14
Auditor's Transfer Fee	45,875	16,020	7,448	54,447
Jury Pay	1,697	358	-	2,055
Recorder Perpetual	167,643	110,540	95,506	182,677
Pretrial Diversion Fund	2,936	19,716	36,385	(13,733)
Special Vehicle Inspect Fund	758	860	-	1,618
Auditor Fees--Co. Opt. Dog Tax	304	-	-	304
Starke County Forest Fund	19,822	-	2,580	17,242
Election Bd. Candidate Penalty	1,020	-	-	1,020
Therapeutic Community Program	110,550	429,757	407,401	132,906
Redact Fund--Recorder	35,287	5,047	19,875	20,459
2017 Tax Sale	847	-	847	-
SCCC Project Income	154,615	213,121	123,219	244,517
Park Board	1,399	112,071	76,790	36,680
Veteran's Memorial Fund	-	7,475	7,462	13
Surveyor Copy Fund	545	35	-	580
SCCC CTP Fees	184,991	25,225	-	210,216
2018 TAX SALE	10,016	-	10,016	-
2019 TAX SALE	18,430	-	1,543	16,887
Park Board Donation Fund	4,580	4,000	-	8,580
2016 Tax Sale Fund	8,152	-	8,152	-
2016 Tax Certificate Sale	1,004	-	1,004	-
General Pop. Substance Abuse	10,302	-	5,425	4,877
Gen. Pop Subs. Abuse 2nd Year	-	75,763	47,218	28,545
WIC Special Fund	1,745	-	-	1,745
2018 Tax Certificate Sale	371	-	371	-
SCCC Contribution	632	-	-	632
Courthouse Elevator Sus. Fund	12,450	-	-	12,450
2019 Tax Certificate Sale	698	-	-	698
2020 Certificate Sale	-	5,550	1,723	3,827
State Pay Public Defender	59,040	30,100	67,833	21,307
2021 Tax Sale	-	470,536	192,128	278,408
2020 Tax Sale	484,313	116,387	429,601	171,099
LIT PROPERTY TAX RELIEF	29,168	283,002	287,748	24,422
LIT CERTIFIED SHARES	-	1,386,892	1,386,892	-
LIT CEDIT	-	685,705	685,705	-
Emergency Management Grant	8,315	-	-	8,315
DOC Probation Dept Grant	3,965	66,150	68,630	1,485
ARP American Rescue Plan Act	-	2,233,255	50,832	2,182,423
Stellar Communities	-	10,655	30,313	(19,658)
Title 3 Fund (No Approp Nec)	3,292	-	3,292	-
Juv. Tracking Grant 04-jf-033	23	-	23	-
Starke County Check Enfrmt Fd	2,324	-	-	2,324
Prosecutor's S.T.O.P. Grant	3,337	-	3,337	-
Probation-indigent Assistance	1,500	-	1,500	-
Hava Accessibility Grant	4,012	-	-	4,012
Tact Narco Team Rico	67	3,932	2,132	1,867
Knox Lead Track Grant	1,229	-	-	1,229
Knox Lead Track Expenses	410,740	59,263	33,948	436,055
IN Crim Just Vict Ast/ 02va147	(6,085)	47,692	35,930	5,677
WIC Program / #3	490	-	490	-
Indiana Prosecuting Att. Grant	455	-	-	455
Pandemic Influenza Preparedness	2,000	-	2,000	-
Mosquito Control Block Grant	420	-	420	-
WIC Program 2012	1,536	-	1,536	-
Children's Psychiatric Res. Tr	1,056	-	1,056	-
Child Services	6,698	-	6,698	-
Yellow River Basin Project	1,834	-	-	1,834

STARKE 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
County & Local Law Enforcement	299	198	-	497
Public Health Preparedness Grt	153	-	153	-
LHMF/Tobacco Settlement	135,462	17,495	15,590	137,367
Child Immunization Grant	60	-	60	-
Court Reform Grant	(600)	600	-	-
Drug Analysis Test Kits Grant	9	-	-	9
SCCC Grant 2017-2018	(22,026)	28,855	6,829	-
Starke Marshall Interdiction	774	-	-	774
WTH GRANT	2,850	-	-	2,850
JDAI Misc. Grant	191	-	191	-
Mobile Response Grant	(1,345)	20,915	20,710	(1,140)
WIC 1	3,373	-	3,373	-
No. Indiana Community Found.	409	-	-	409
JDAI Coordinator Grant	47,053	11,194	47,099	11,148
Mobile Food Delivery	20,105	-	202	19,903
Coroner Overdose	(1,200)	7,759	4,575	1,984
Court Interpreter Grant	2,237	-	365	1,872
Opioid Grant	84,736	60,000	36,767	107,969
JDAI 20/21	22,760	15,488	26,471	11,777
Community Crossings 2020	-	22,500	22,500	-
Safety Awareness COVID Grant	(32,656)	69,160	36,504	-
Night Vision/LPR	(91,881)	91,881	-	-
COVID Court	-	-	24,631	(24,631)
COVID Health	-	17,904	17,904	-
WIC Program	139	-	-	139
HealthLink Officer/Social Work	-	40,757	53,563	(12,806)
Clean Cities Grant	-	-	50,000	(50,000)
Small Business Grant	-	100,000	100,000	-
Food Voucher Program	-	150,000	150,000	-
JDAI Program & Services	-	6,429	31,688	(25,259)
WIC BREASTFEEDING 2019	183	-	-	183
Operation Pullover New	(475)	1,472	1,054	(57)
Totals	<u>\$ 17,508,907</u>	<u>\$ 51,013,786</u>	<u>\$ 45,891,431</u>	<u>\$ 22,631,262</u>

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

STARKE COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides some or all of the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The accompanying financial statement presents the financial information for the County.

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

Taxes. Amounts received from one or more of the following: property tax, 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.

STARKE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

E. Disbursements

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

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

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

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

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

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

STARKE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

STARKE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

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

STARKE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

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

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

Contributions

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

STARKE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of certain funds being established to account for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2021. There is one fund that is not a grant fund that contains a cash balance deficit, Pretrial Diversion Fund (4907). The County Auditor has worked with the Prosecutor on this issue and has since been rectified.

Note 8. Holding Corporation

The County has entered into a capital lease with the Starke County Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2021 totaled \$1,071,500.

Note 9. Subsequent Events

The County received notification from the American Rescue Plan Act of 2021 (ARPA). The total amount allotted to the County was \$4,466,509. The County has received the second half of the distribution of the ARPA funding, in the amount of \$2,233,255, on June 9, 2022. A resolution explaining how the funds are to be spent has been approved by the Council and Board of Commissioners.

REQUIRED SUPPLEMENTARY INFORMATION

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

	Co General	Accident Report Fees	Cedit / Co Econ Dev Income Tax	Clerks Perpetual	St.Co.Community Correct-Grant	Community Transition Program
Cash and investments - beginning	\$ 111,440	\$ 1,864	\$ 1,358,537	\$ 54,129	\$ 66,668	\$ 11,685
Receipts:						
Taxes	5,066,096	-	-	-	-	-
Licenses and permits	142,076	-	-	-	-	-
Intergovernmental receipts	461,688	-	-	-	321,302	-
Charges for services	1,247,304	-	-	-	-	-
Fines and forfeits	15,587	-	-	-	-	-
Other receipts	106,739	1,600	1,673,150	7,196	-	-
Total receipts	7,039,490	1,600	1,673,150	7,196	321,302	-
Disbursements:						
Personal services	5,427,851	-	11,058	-	370,184	-
Supplies	250,603	-	-	-	-	-
Other services and charges	1,018,045	-	850,252	-	59,838	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	3,440	-	35,393	-	-	-
Other disbursements	183,114	-	-	-	6,829	-
Total disbursements	6,883,053	-	896,703	-	436,851	-
Excess (deficiency) of receipts over disbursements	156,437	1,600	776,447	7,196	(115,549)	-
Cash and investments - ending	\$ 267,877	\$ 3,464	\$ 2,134,984	\$ 61,325	\$ (48,881)	\$ 11,685

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

	Principal Congressional School	Innkeeper's Tax New	County Option Dog Tax	County Share Sales Disclosure	Cumulative Bridge	Cum Capital Development
Cash and investments - beginning	\$ 14,765	\$ 28,019	\$ 1,421	\$ 17,326	\$ 218,324	\$ 289,189
Receipts:						
Taxes	-	-	-	-	272,316	286,179
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	119	-	66,258	29,212
Charges for services	-	-	-	-	-	4,197
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	48,381	21	6,775	-	-
Total receipts	-	48,381	140	6,775	338,574	319,588
Disbursements:						
Personal services	-	-	-	-	40,447	-
Supplies	-	-	-	-	1,824	-
Other services and charges	-	-	-	-	96,297	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	15,870	-	5	-	225,724
Total disbursements	-	15,870	-	5	138,568	225,724
Excess (deficiency) of receipts over disbursements	-	32,511	140	6,770	200,006	93,864
Cash and investments - ending	\$ 14,765	\$ 60,530	\$ 1,561	\$ 24,096	\$ 418,330	\$ 383,053

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

	DTFSC Fines & Fees	LEPC	Enhanced Access Fund	County Extradition Fund	Firearms Training	Health
Cash and investments - beginning	\$ 14,516	\$ 4,879	\$ 17,918	\$ 81	\$ 13,735	\$ 44,732
Receipts:						
Taxes	-	-	-	-	-	111,897
Licenses and permits	-	-	-	-	-	35,031
Intergovernmental receipts	-	3,380	-	-	-	11,463
Charges for services	-	-	-	-	-	72,257
Fines and forfeits	-	-	-	-	-	-
Other receipts	10,405	-	22,037	-	18,343	-
Total receipts	10,405	3,380	22,037	-	18,343	230,648
Disbursements:						
Personal services	-	-	-	-	-	151,888
Supplies	-	-	-	-	-	1,792
Other services and charges	-	-	11,739	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	26,408	-
Total disbursements	-	-	11,739	-	26,408	153,680
Excess (deficiency) of receipts over disbursements	10,405	3,380	10,298	-	(8,065)	76,968
Cash and investments - ending	\$ 24,921	\$ 8,259	\$ 28,216	\$ 81	\$ 5,670	\$ 121,700

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

	Local Health Maint LM-174	Local Road & Street	County Corrections Fund	Highway Department	Sale Of Plat Books	Rainy Day Fund
Cash and investments - beginning	\$ 223,856	\$ 226,420	\$ 14,717	\$ 81,435	\$ 61	\$ 1,377,905
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	17,560	-	-
Intergovernmental receipts	33,139	451,971	-	1,716,125	-	-
Charges for services	-	68,333	-	12,321	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	16,350	5,138	-	-
Total receipts	33,139	520,304	16,350	1,751,144	-	-
Disbursements:						
Personal services	-	-	-	933,261	-	-
Supplies	3,332	24,030	-	143,046	-	-
Other services and charges	11,105	-	-	412,073	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	402,684	-	-	-	-
Other disbursements	8	-	28,997	-	-	-
Total disbursements	14,445	426,714	28,997	1,488,380	-	-
Excess (deficiency) of receipts over disbursements	18,694	93,590	(12,647)	262,764	-	-
Cash and investments - ending	\$ 242,550	\$ 320,010	\$ 2,070	\$ 344,199	\$ 61	\$ 1,377,905

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

	County Police Pension Trust	Supplemental Pub Defender Svc	Surplus Tax	Surveyor Corner Perpetual	Unsafe Building	CASA Grant
Cash and investments - beginning	\$ -	\$ 13,257	\$ 62,905	\$ 33,677	\$ 19,002	\$ 15,398
Receipts:						
Taxes	-	-	-	-	7,454	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	28,247
Charges for services	44,299	-	-	25,120	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	6,785	43,292	-	1,739	-
Total receipts	44,299	6,785	43,292	25,120	9,193	28,247
Disbursements:						
Personal services	-	-	-	-	-	9,222
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	43,084	-	46,064	8,428	5,167	8,119
Total disbursements	43,084	-	46,064	8,428	5,167	17,341
Excess (deficiency) of receipts over disbursements	1,215	6,785	(2,772)	16,692	4,026	10,906
Cash and investments - ending	\$ 1,215	\$ 20,042	\$ 60,133	\$ 50,369	\$ 23,028	\$ 26,304

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

	Co. Aud. Ineligible Ded. Fund	Co. Elected Off. Training Fund	911 Fund	Supplemental Adult	Alternative Dispute Resolution	General Drain Maintenance
Cash and investments - beginning	\$ 10,556	\$ 17,601	\$ 94,944	\$ 318,224	\$ 636	\$ 1,061,556
Receipts:						
Taxes	-	-	-	-	-	305,034
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	44	-	-	-	-
Charges for services	-	31	-	-	-	-
Fines and forfeits	-	-	-	62,981	-	-
Other receipts	-	5,152	435,360	-	-	61,549
Total receipts	-	5,227	435,360	62,981	-	366,583
Disbursements:						
Personal services	6,576	-	405,883	56,844	-	-
Supplies	-	-	580	2,151	-	-
Other services and charges	-	-	71,157	3,740	-	140,225
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	2,000	-	-	-
Other disbursements	180	7,599	-	-	-	104,433
Total disbursements	6,756	7,599	479,620	62,735	-	244,658
Excess (deficiency) of receipts over disbursements	(6,756)	(2,372)	(44,260)	246	-	121,925
Cash and investments - ending	\$ 3,800	\$ 15,229	\$ 50,684	\$ 318,470	\$ 636	\$ 1,183,481

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

	Drug Buy Money	Ems Donations For Educ./Suppl.	Dental Self Pay	Save The Hospital Fund	Payroll Clearing	Settlement
Cash and investments - beginning	\$ 350	\$ 521	\$ 2,230	\$ 5,747,594	\$ 29,389	\$ -
Receipts:						
Taxes	-	-	-	-	-	15,958,748
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	2,472,242
Charges for services	-	-	-	75,000	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,000	20,448	28,530	54,137	1,940,878	777,340
Total receipts	1,000	20,448	28,530	129,137	1,940,878	19,208,330
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	31	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	15,265	-	-	1,948,723	19,208,329
Total disbursements	-	15,265	-	-	1,948,754	19,208,329
Excess (deficiency) of receipts over disbursements	1,000	5,183	28,530	129,137	(7,876)	1
Cash and investments - ending	\$ 1,350	\$ 5,704	\$ 30,760	\$ 5,876,731	\$ 21,513	\$ 1

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

	CVET	Financial Inst Tax	Fines & Forfeitures	Jdgmts For Violation Of Infrac	Special Death Benefits	State Share Disclosure Fee
Cash and investments - beginning	\$ -	\$ -	\$ 323	\$ 699	\$ 45	\$ 555
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	44,071	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	44,053	96,817	7,383	13,798	525	6,824
Total receipts	88,124	96,817	7,383	13,798	525	6,824
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	88,124	96,817	7,604	12,646	560	6,269
Total disbursements	88,124	96,817	7,604	12,646	560	6,269
Excess (deficiency) of receipts over disbursements	-	-	(221)	1,152	(35)	555
Cash and investments - ending	\$ -	\$ -	\$ 102	\$ 1,851	\$ 10	\$ 1,110

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

	Coroners Cont Ed	Interstate Compact Fees	Mortgage Recording Fee State	Sex Offender Fees--Sheriff	Child Restraint Violations	Education Plate Fee
Cash and investments - beginning	\$ 505	\$ -	\$ 230	\$ 18	\$ -	\$ 131
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	3,083	-	-	-
Fines and forfeits	-	500	-	-	-	-
Other receipts	2,557	-	-	257	150	356
Total receipts	2,557	500	3,083	257	150	356
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,649	500	3,070	253	150	-
Total disbursements	2,649	500	3,070	253	150	-
Excess (deficiency) of receipts over disbursements	(92)	-	13	4	-	356
Cash and investments - ending	\$ 413	\$ -	\$ 243	\$ 22	\$ -	\$ 487

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

	Riverboat Wagering Rev Shrg	Innkeeper's Tax	City / Town Share Court Costs	Title IV-D Incentive Fund	Title IV-D Prosecutor	Title IV-D Clerk
Cash and investments - beginning	\$ -	\$ 1,829	\$ 46,206	\$ 51,844	\$ 16,372	\$ 12,271
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	3,064	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	9,420	14,179	9,420
Fines and forfeits	-	-	-	-	-	-
Other receipts	138,237	172	-	-	-	159
Total receipts	138,237	172	3,064	9,420	14,179	9,579
Disbursements:						
Personal services	-	-	-	10,047	19,028	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	138,237	-	-	-	1,078	4,114
Total disbursements	138,237	-	-	10,047	20,106	4,114
Excess (deficiency) of receipts over disbursements	-	172	3,064	(627)	(5,927)	5,465
Cash and investments - ending	\$ -	\$ 2,001	\$ 49,270	\$ 51,217	\$ 10,445	\$ 17,736

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

	Sheriff Inmate Trust	Clerk	Clerk ISETS	Sheriff Cashbook	Sheriff Commissary	Treasurer
Cash and investments - beginning	\$ 38,714	\$ 407,288	\$ 6,713	\$ 4,188	\$ 8,570	\$ 910,681
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	750,694	924,008	188,931	563,358	411,058	943,401
Total receipts	750,694	924,008	188,931	563,358	411,058	943,401
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	637,411	789,591	189,221	565,946	406,678	910,681
Total disbursements	637,411	789,591	189,221	565,946	406,678	910,681
Excess (deficiency) of receipts over disbursements	113,283	134,417	(290)	(2,588)	4,380	32,720
Cash and investments - ending	\$ 151,997	\$ 541,705	\$ 6,423	\$ 1,600	\$ 12,950	\$ 943,401

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

	WIC 2020	WIC Breastfeeding 2020	WIC 2021	WIC BREASTFEEDING 2021	WIC 2022	WIC BREASTFEEDING 2022
Cash and investments - beginning	\$ (16,821)	\$ 3,102	\$ (20,132)	\$ (1,236)	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	16,821	96	95,807	6,033	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	16,821	96	95,807	6,033	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	3,198	90,011	5,521	28,816	1,316
Total disbursements	-	3,198	90,011	5,521	28,816	1,316
Excess (deficiency) of receipts over disbursements	16,821	(3,102)	5,796	512	(28,816)	(1,316)
Cash and investments - ending	\$ -	\$ -	\$ (14,336)	\$ (724)	\$ (28,816)	\$ (1,316)

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

	Child Advocacy	Sc Sheriff Narcotic K-9 Donat.	WIC Donations	Starke County Dar Donations	St Co Health Department Donations	Farm Fund
Cash and investments - beginning	\$ 297	\$ 12,828	\$ 1,918	\$ 45	\$ 309	\$ 5,272
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	12,513	-	20	-	6,522
Total receipts	-	12,513	-	20	-	6,522
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	19,909	-	20	-	6,408
Total disbursements	-	19,909	-	20	-	6,408
Excess (deficiency) of receipts over disbursements	-	(7,396)	-	-	-	114
Cash and investments - ending	\$ 297	\$ 5,432	\$ 1,918	\$ 45	\$ 309	\$ 5,386

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

	CEDIT-SPECIAL JAIL PROJECT	MVH Restricted	2015 Reassessment	CARES Act	Supplemental Juvenile	Public Defender Fund
Cash and investments - beginning	\$ 2,291,825	\$ -	\$ 67,663	\$ 41,446	\$ 3,902	\$ 365
Receipts:						
Taxes	-	-	331,730	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	1,441,762	33,909	-	-	-
Charges for services	23,689	-	-	-	-	-
Fines and forfeits	-	-	-	-	160	460
Other receipts	3,065,854	-	-	-	-	-
Total receipts	3,089,543	1,441,762	365,639	-	160	460
Disbursements:						
Personal services	1,115,404	314,034	163,116	1,599	-	-
Supplies	105,686	560,947	1,949	36,378	-	-
Other services and charges	338,875	157,540	162,928	-	-	-
Debt service - principal and interest	1,071,000	-	-	-	-	-
Capital outlay	175,000	-	-	-	-	-
Other disbursements	700	-	3,412	-	-	-
Total disbursements	2,806,665	1,032,521	331,405	37,977	-	-
Excess (deficiency) of receipts over disbursements	282,878	409,241	34,234	(37,977)	160	460
Cash and investments - ending	\$ 2,574,703	\$ 409,241	\$ 101,897	\$ 3,469	\$ 4,062	\$ 825

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

	Sex Offender Registration Co	CASA Donations	Community Corrections	Auditor's Transfer Fee	Jury Pay	Recorder Perpetual
Cash and investments - beginning	\$ 1,917	\$ 541	\$ 14	\$ 45,875	\$ 1,697	\$ 167,643
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	95	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	2,313	-	-	-	-	90,665
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	552	-	16,020	263	19,875
Total receipts	2,313	552	-	16,020	358	110,540
Disbursements:						
Personal services	-	-	-	4,413	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	815	-	-	3,035	-	95,506
Total disbursements	815	-	-	7,448	-	95,506
Excess (deficiency) of receipts over disbursements	1,498	552	-	8,572	358	15,034
Cash and investments - ending	\$ 3,415	\$ 1,093	\$ 14	\$ 54,447	\$ 2,055	\$ 182,677

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

	Pretrial Diversion Fund	Special Vehicle Inspect Fund	Auditor Fees--Co. Opt. Dog Tax	Starke County Forest Fund	Election Bd. Candidate Penalty	Therapeutic Community Program
Cash and investments - beginning	\$ 2,936	\$ 758	\$ 304	\$ 19,822	\$ 1,020	\$ 110,550
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	617	-	-	-	-	-
Charges for services	1,113	-	-	-	-	427,013
Fines and forfeits	-	-	-	-	-	-
Other receipts	17,986	860	-	-	-	2,744
Total receipts	19,716	860	-	-	-	429,757
Disbursements:						
Personal services	3,497	-	-	-	-	255,168
Supplies	970	-	-	-	-	3,112
Other services and charges	4,827	-	-	-	-	149,121
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	5,503	-	-	-	-	-
Other disbursements	21,588	-	-	2,580	-	-
Total disbursements	36,385	-	-	2,580	-	407,401
Excess (deficiency) of receipts over disbursements	(16,669)	860	-	(2,580)	-	22,356
Cash and investments - ending	\$ (13,733)	\$ 1,618	\$ 304	\$ 17,242	\$ 1,020	\$ 132,906

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

	Redact Fund--Recorder	2017 Tax Sale	SCCC Project Income	Park Board	Veteran's Memorial Fund	Surveyor Copy Fund
Cash and investments - beginning	\$ 35,287	\$ 847	\$ 154,615	\$ 1,399	\$ -	\$ 545
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	5,027	-	170,992	92,270	-	35
Fines and forfeits	-	-	12,400	-	-	-
Other receipts	20	-	29,729	19,801	7,475	-
Total receipts	5,047	-	213,121	112,071	7,475	35
Disbursements:						
Personal services	-	-	24,983	16,881	-	-
Supplies	-	-	3,027	-	-	-
Other services and charges	-	-	95,169	28,036	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	19,875	847	40	31,873	7,462	-
Total disbursements	19,875	847	123,219	76,790	7,462	-
Excess (deficiency) of receipts over disbursements	(14,828)	(847)	89,902	35,281	13	35
Cash and investments - ending	\$ 20,459	\$ -	\$ 244,517	\$ 36,680	\$ 13	\$ 580

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

	SCCC CTP Fees	2018 TAX SALE	2019 TAX SALE	Park Board Donation Fund	2016 Tax Sale Fund	2016 Tax Certificate Sale
Cash and investments - beginning	\$ 184,991	\$ 10,016	\$ 18,430	\$ 4,580	\$ 8,152	\$ 1,004
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,550	-	-	4,000	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	23,675	-	-	-	-	-
Total receipts	25,225	-	-	4,000	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	10,016	1,543	-	8,152	1,004
Total disbursements	-	10,016	1,543	-	8,152	1,004
Excess (deficiency) of receipts over disbursements	25,225	(10,016)	(1,543)	4,000	(8,152)	(1,004)
Cash and investments - ending	\$ 210,216	\$ -	\$ 16,887	\$ 8,580	\$ -	\$ -

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

	General Pop. Substance Abuse	Gen. Pop. Subs. Abuse 2nd Year	WIC Special Fund	2018 Tax Certificate Sale	SCCC Contribution	Courthouse Elevator Sus. Fund
Cash and investments - beginning	\$ 10,302	\$ -	\$ 1,745	\$ 371	\$ 632	\$ 12,450
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	75,763	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	75,763	-	-	-	-
Disbursements:						
Personal services	-	47,218	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	5,425	-	-	371	-	-
Total disbursements	5,425	47,218	-	371	-	-
Excess (deficiency) of receipts over disbursements	(5,425)	28,545	-	(371)	-	-
Cash and investments - ending	\$ 4,877	\$ 28,545	\$ 1,745	\$ -	\$ 632	\$ 12,450

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

	2019 Tax Certificate Sale	2020 Certificate Sale	State Pay Public Defender	2021 Tax Sale	2020 Tax Sale	LIT PROPERTY TAX RELIEF
Cash and investments - beginning	\$ 698	\$ -	\$ 59,040	\$ -	\$ 484,313	\$ 29,168
Receipts:						
Taxes	-	-	-	-	-	283,002
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	30,100	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	5,550	-	470,536	116,387	-
Total receipts	-	5,550	30,100	470,536	116,387	283,002
Disbursements:						
Personal services	-	-	17,893	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	4,920	681	18,383	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	1,723	45,020	191,447	411,218	287,748
Total disbursements	-	1,723	67,833	192,128	429,601	287,748
Excess (deficiency) of receipts over disbursements	-	3,827	(37,733)	278,408	(313,214)	(4,746)
Cash and investments - ending	\$ 698	\$ 3,827	\$ 21,307	\$ 278,408	\$ 171,099	\$ 24,422

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

	LIT CERTIFIED SHARES	LIT CEDIT	Emergency Management Grant	DOC Probation Dept Grant	ARP American Rescue Plan Act	Stellar Communities
Cash and investments - beginning	\$ -	\$ -	\$ 8,315	\$ 3,965	\$ -	\$ -
Receipts:						
Taxes	1,386,892	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	66,150	-	1,455
Charges for services	-	-	-	-	2,233,255	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	685,705	-	-	-	9,200
Total receipts	<u>1,386,892</u>	<u>685,705</u>	<u>-</u>	<u>66,150</u>	<u>2,233,255</u>	<u>10,655</u>
Disbursements:						
Personal services	-	-	-	60,803	50,832	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>1,386,892</u>	<u>685,705</u>	<u>-</u>	<u>7,827</u>	<u>-</u>	<u>30,313</u>
Total disbursements	<u>1,386,892</u>	<u>685,705</u>	<u>-</u>	<u>68,630</u>	<u>50,832</u>	<u>30,313</u>
Excess (deficiency) of receipts over disbursements	-	-	-	(2,480)	2,182,423	(19,658)
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,315</u>	<u>\$ 1,485</u>	<u>\$ 2,182,423</u>	<u>\$ (19,658)</u>

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

	Title 3 Fund (No Approp Nec)	Juv. Tracking Grant 04-jf-033	Starke County Check Enfrmt Fd	Prosecutor's S.T.O.P. Grant	Probation-indigent Assistance	Hava Accessibility Grant
Cash and investments - beginning	\$ 3,292	\$ 23	\$ 2,324	\$ 3,337	\$ 1,500	\$ 4,012
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	3,292	23	-	3,337	1,500	-
Total disbursements	3,292	23	-	3,337	1,500	-
Excess (deficiency) of receipts over disbursements	(3,292)	(23)	-	(3,337)	(1,500)	-
Cash and investments - ending	\$ -	\$ -	\$ 2,324	\$ -	\$ -	\$ 4,012

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

	Tact Narco Team Rico	Knox Lead Track Grant	Knox Lead Track Expenses	IN Crim Just Vict Ast/ 02va147	WIC Program / #3	Indiana Prosecuting Att. Grant
Cash and investments - beginning	\$ 67	\$ 1,229	\$ 410,740	\$ (6,085)	\$ 490	\$ 455
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	25,903	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,932	-	59,263	21,789	-	-
Total receipts	3,932	-	59,263	47,692	-	-
Disbursements:						
Personal services	-	-	-	32,595	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,132	-	33,948	3,335	490	-
Total disbursements	2,132	-	33,948	35,930	490	-
Excess (deficiency) of receipts over disbursements	1,800	-	25,315	11,762	(490)	-
Cash and investments - ending	\$ 1,867	\$ 1,229	\$ 436,055	\$ 5,677	\$ -	\$ 455

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

	Pandemic Influenza Preparedness	Mosquito Control Block Grant	WIC Program 2012	Children's Psychiatric Res. Tr	Child Services	Yellow River Basin Project
Cash and investments - beginning	\$ 2,000	\$ 420	\$ 1,536	\$ 1,056	\$ 6,698	\$ 1,834
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,000	420	1,536	1,056	6,698	-
Total disbursements	2,000	420	1,536	1,056	6,698	-
Excess (deficiency) of receipts over disbursements	(2,000)	(420)	(1,536)	(1,056)	(6,698)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,834

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

	County & Local Law Enforcement	Public Health Preparedness Grt	LHMF/Tobacco Settlement	Child Immunization Grant	Court Reform Grant	Drug Analysis Test Kits Grant
Cash and investments - beginning	\$ 299	\$ 153	\$ 135,462	\$ 60	\$ (600)	\$ 9
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	17,495	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	198	-	-	-	600	-
Total receipts	198	-	17,495	-	600	-
Disbursements:						
Personal services	-	-	15,590	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	153	-	60	-	-
Total disbursements	-	153	15,590	60	-	-
Excess (deficiency) of receipts over disbursements	198	(153)	1,905	(60)	600	-
Cash and investments - ending	\$ 497	\$ -	\$ 137,367	\$ -	\$ -	\$ 9

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

	SCCC Grant 2017-2018	Starke Marshall Interdiction	WTH GRANT	JDAI Misc. Grant	Mobile Response Grant	WIC 1
Cash and investments - beginning	\$ (22,026)	\$ 774	\$ 2,850	\$ 191	\$ (1,345)	\$ 3,373
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	6,900	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	28,855	-	-	-	14,015	-
Total receipts	28,855	-	-	-	20,915	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	6,829	-	-	191	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	20,710	3,373
Total disbursements	6,829	-	-	191	20,710	3,373
Excess (deficiency) of receipts over disbursements	22,026	-	-	(191)	205	(3,373)
Cash and investments - ending	\$ -	\$ 774	\$ 2,850	\$ -	\$ (1,140)	\$ -

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

	No. Indiana Community Found.	JDAI Coordinator Grant	Mobile Food Delivery	Coroner Overdose	Court Interpreter Grant	Opioid Grant
Cash and investments - beginning	\$ 409	\$ 47,053	\$ 20,105	\$ (1,200)	\$ 2,237	\$ 84,736
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	11,194	-	667	-	60,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	7,092	-	-
Total receipts	-	11,194	-	7,759	-	60,000
Disbursements:						
Personal services	-	-	-	4,575	-	36,392
Supplies	-	-	-	-	-	-
Other services and charges	-	23,000	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	24,099	202	-	365	375
Total disbursements	-	47,099	202	4,575	365	36,767
Excess (deficiency) of receipts over disbursements	-	(35,905)	(202)	3,184	(365)	23,233
Cash and investments - ending	\$ 409	\$ 11,148	\$ 19,903	\$ 1,984	\$ 1,872	\$ 107,969

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

	JDAI 20/21	Community Crossings 2020	Safety Awareness COVID Grant	Night Vision/LPR	COVID Court
Cash and investments - beginning	\$ 22,760	\$ -	\$ (32,656)	\$ (91,881)	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	15,488	22,500	-	91,881	-
Charges for services	-	-	69,160	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>15,488</u>	<u>22,500</u>	<u>69,160</u>	<u>91,881</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	165	-	36,504	-	-
Other services and charges	418	-	-	-	306
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	<u>25,888</u>	<u>22,500</u>	<u>-</u>	<u>-</u>	<u>24,325</u>
Total disbursements	<u>26,471</u>	<u>22,500</u>	<u>36,504</u>	<u>-</u>	<u>24,631</u>
Excess (deficiency) of receipts over disbursements	<u>(10,983)</u>	<u>-</u>	<u>32,656</u>	<u>91,881</u>	<u>(24,631)</u>
Cash and investments - ending	<u>\$ 11,777</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (24,631)</u>

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

	COVID Health	WIC Program	HealthLink Officer/Social Work	Clean Cities Grant	Small Business Grant
Cash and investments - beginning	\$ -	\$ 139	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	17,904	-	-	-	100,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	40,757	-	-
Total receipts	17,904	-	40,757	-	100,000
Disbursements:					
Personal services	-	-	53,563	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	17,904	-	-	50,000	100,000
Total disbursements	17,904	-	53,563	50,000	100,000
Excess (deficiency) of receipts over disbursements	-	-	(12,806)	(50,000)	-
Cash and investments - ending	\$ -	\$ 139	\$ (12,806)	\$ (50,000)	\$ -

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

	Food Voucher Program	JDAI Program & Services	WIC BREASTFEEDING 2019	Operation Pullover New	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 183	\$ (475)	\$ 17,508,907
Receipts:					
Taxes	-	-	-	-	24,009,348
Licenses and permits	-	-	-	-	197,826
Intergovernmental receipts	150,000	-	-	1,472	7,934,728
Charges for services	-	-	-	-	4,700,496
Fines and forfeits	-	-	-	-	92,088
Other receipts	-	6,429	-	-	14,079,300
Total receipts	150,000	6,429	-	1,472	51,013,786
Disbursements:					
Personal services	-	-	-	-	9,660,845
Supplies	-	-	-	-	1,176,127
Other services and charges	-	-	-	-	3,665,695
Debt service - principal and interest	-	-	-	-	1,071,000
Capital outlay	-	-	-	-	624,020
Other disbursements	150,000	31,688	-	1,054	29,693,744
Total disbursements	150,000	31,688	-	1,054	45,891,431
Excess (deficiency) of receipts over disbursements	-	(25,259)	-	418	5,122,355
Cash and investments - ending	\$ -	\$ (25,259)	\$ 183	\$ (57)	\$ 22,631,262

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OTHER INFORMATION

STARKE 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>\$ 922,982</u>	<u>\$ -</u>

STARKE COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2021

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

STARKE COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2021

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 507,825
Infrastructure	41,512,628
Buildings	22,646,782
Improvements other than buildings	84,073
Machinery, equipment, and vehicles	<u>11,481,927</u>
Total governmental activities	<u>76,233,235</u>
Total capital assets	<u><u>\$ 76,233,235</u></u>

OTHER REPORTS

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