

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

EXAMINATION REPORT
OF
RIPLEY COUNTY, INDIANA
January 1, 2009 to December 31, 2009



FILED
08/24/2010

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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Mary Ann McCoy William L. Wagner	01-01-07 to 12-31-09 01-01-10 to 12-31-10
Treasurer	Earline Copeland	01-01-09 to 12-31-12
Clerk	Ginger Bradford Mary Ann McCoy	01-01-06 to 12-31-09 01-01-10 to 12-31-12
Sheriff	Thomas J. Grills	01-01-07 to 12-31-10
Recorder	Tammy Borgman Ginger Bradford	01-01-06 to 12-31-09 01-01-10 to 12-31-13
President of the Board of County Commissioners	Robert C. Reiners	01-01-09 to 12-31-10
President of the County Council	Dephane Smith	01-01-09 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF RIPLEY COUNTY, INDIANA

We have examined the financial information presented herein of Ripley County (County), for the period of January 1, 2009 to December 31, 2009. The County's management is responsible for the financial information presented herein. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial information presented herein and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the financial information referred to above presents fairly, in all material respects, the financial information of the County for the year ended December 31, 2009, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

Included in the financial statements are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16) and enhanced wireless emergency telephone fees (IC 36-8-16.5). In accordance with IC 36-8-16-14 and IC 36-8-16.5-41 these fees have been subjected to an annual examination performed by the State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statements.

The Schedule of Capital Assets, as listed in the Table of Contents, is presented for additional analysis and is not a required part of the basic financial information. It has not been subjected to the examination procedures applied to the basic financial information and, accordingly, we express no opinion on it.

STATE BOARD OF ACCOUNTS

July 14, 2010

RIPLEY COUNTY
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES
As Of And For The Year Ended December 31, 2009

	Cash and Investments		Cash and Investments	
	01-01-09	Receipts	Disbursements	12-31-09
Governmental Funds:				
General	\$ 5,226,933	\$ 7,522,312	\$ 5,906,530	\$ 6,842,715
County Highway	851,679	2,005,154	1,929,389	927,444
Civil/Small Claims Service Fee	26,224	7,691	-	33,915
Cumulative Bridge	1,080,427	532,744	627,801	985,370
Prosecutor Title IV-D	32,570	19,798	14,542	37,826
Clerk Title IV-D	22,609	11,276	14,853	19,032
County Misdemeanant	71,233	18,496	19,137	70,592
Riverboat Wagering Revenue Sharing	581,450	165,981	71,604	675,827
Emergency Medical Services	140,712	141,552	111,317	170,947
County Health	104,569	262,863	292,342	75,090
Riverboat Belterra	262,710	345,937	166,323	442,324
Local Road and Street	79,031	271,073	291,766	58,338
911 Wireless Communications	361,725	114,156	38,974	436,907
Plat Book	64,182	4,805	-	68,987
Health Maintenance	21,750	33,594	28,598	26,746
Supplemental Adult Probation Services	128,584	126,484	114,861	140,207
Supplemental Juvenile Probation Service	29,141	14,304	3,781	39,664
Family and Children	2,478,939	170,535	2,649,474	-
Accident Report	3,332	3,417	3,686	3,063
Firearm Training	8,017	13,310	8,468	12,859
Surveyor's Corner Perpetuation	51,386	4,855	11,900	44,341
Recorder's Records Perpetuation	82,597	36,570	13,434	105,733
Local Emergency Planning and Right to Know	18,061	24,645	24,136	18,570
Covered Bridge	13,800	1,850	-	15,650
Pretrial Diversion	27,683	44,867	59,345	13,205
County Law Enforcement Continuing Education	1,169	666	544	1,291
County Extradition	65	-	-	65
Guardian Ad Litem	24,660	19,869	28,921	15,608
Cumulative Capital Development	779,927	243,646	290,018	733,555
County Drug Free Community	46,251	30,179	18,746	57,684
Emergency Telephone System	102,828	259,417	363,218	(973)
Economic Development Income Tax	1,101,167	1,115,948	927,002	1,290,113
Supplemental Public Defender Services	109,391	9,733	-	119,124
Clerk's Record Perpetuation	7,231	5,409	6,213	6,427
County Identification Security Protection	10,419	12,176	-	22,595
Community Policing	1,725	2,825	3,868	682
Riverboat Gaming	671,610	435,846	412,954	694,502
HAVA Title III	4,460	-	-	4,460
Property Reassessment 2008	255,694	76,386	146,349	185,731
Home Incarceration Work Release	214,254	53,086	112,373	154,967
Jury Pay	73,131	5,634	15,049	63,716
Juvenile Detention In - Home	5,519	600	656	5,463
Juvenile Substance Abuse	22,242	1,665	4,073	19,834
Tobacco Settlement	28,271	18,958	25,415	21,814
Probation Adult Administrative Fee	89,565	21,685	41,928	69,322
Probation Juvenile Administrative Fee	10,907	2,059	-	12,966
Probation Users Fees	-	413	413	-
Juvenile Info Exchange Website	500	-	500	-
Court Ordered Testing Reimbursements	3,347	6,894	3,900	6,341
H1N1 Preparedness Grant	-	28,032	26,996	1,036
Parks and Recreation	119,822	114,273	112,958	121,137
Levy Excess	-	2,559,150	2,422,450	136,700
RCCF EMS Grant EZ 10 Trainer	111	-	-	111
RCCF-EMS Grant-Medical Equipment	-	2,300	-	2,300
SISWD Grant	4,583	-	2,703	1,880
RSRF Warning Siren Grant	202	-	-	202
RSRF 304 LEPC	744	-	-	744
Victim Assistance Grant	4,827	41,733	54,848	(8,288)
Micro Loan Grant	38,874	3,362	-	42,236
Sheriff Vest Grant - DOJ	142	-	-	142
RSRF No. 466 Surveyor Aerial Maps	6,294	-	-	6,294
Drug Free School Resource	284	-	-	284
Community Tobacco Grant	13,985	10,000	23,631	354
Healthy Heart Grant	370	-	-	370
Bioterrorism Grant	10,829	20,000	19,877	10,952
Homeland Security Sub Grant	1,050	142,002	142,002	1,050

The accompanying notes are an integral part of the financial information.

RIPLEY COUNTY
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES
As Of And For The Year Ended December 31, 2009
(Continued)

	Cash and Investments 01-01-09	Receipts	Disbursements	Cash and Investments 12-31-09
Governmental Funds (continued):				
RC Substance Abuse Grant	-	3,500	3,118	382
Endowment	51,475	2,249	4,800	48,924
Court Interpretive Services Grant	715	1,250	1,079	886
RSSF Map Book Grant	691	-	-	691
RSRF Chase Vehicle Grant	27	-	-	27
Rainy Day	1,166,965	2,737,298	-	3,904,263
RSRF GIS Program Grant	40,000	-	40,000	-
RCCF Christmas Decoration Grant	500	-	-	500
RCCF Phone System Grant	40,000	-	40,000	-
RCCF Lighting Project Grant	5,000	-	4,999	1
RSSF Lighting Project	-	21,454	18,521	2,933
Reynolds Lighting Project	-	5,000	4,997	3
IEDC Grant No. 1	-	35,643	35,643	-
IEDC Grant No. 2	-	18,140	18,140	-
Sheriff's Commissary	46,322	87,966	81,485	52,803
Fiduciary Funds:				
Welfare Trust	1,435	-	1,435	-
Mortgage Fraud	200	4,758	4,343	615
County Sales Disclosure Fees	10,232	2,215	4,738	7,709
Congressional School Principal	19,611	-	994	18,617
Congressional Interest	10,612	1,253	1,117	10,748
Tax Sale Surplus	25,766	86,425	69,470	42,721
Tax Sale Redemption	3,571	36,265	32,607	7,229
Surplus Tax	56,198	60,114	27,509	88,803
City/Town Court Costs	5,451	5,251	-	10,702
Law Enforcement Continuing Education	13,342	1,765	288	14,819
Coroner's Continuing Education	185	2,459	2,411	233
Building Permits Bonds	20,710	300	-	21,010
Innkeepers Tax	8,094	50,704	56,425	2,373
State Fines and Forfeitures	5,753	41,080	33,806	13,027
Child Passenger Restraint Fees	-	495	495	-
Overweight Vehicle Fines	-	1,016	-	1,016
Infraction Judgments	7,074	60,392	67,098	368
Homestead Credit Rebate	7,991	-	-	7,991
HEA 1001 State Homestead Credit	(8,248)	361,635	355,763	(2,376)
Children Psychiatric Resident Treatment	200,232	-	200,232	-
Inheritance Tax	41,508	433,353	434,019	40,842
State Sales Disclosure Fees	275	2,215	2,250	240
Education Plate Fee	-	1,350	1,237	113
County Payroll	102,279	6,061,258	6,055,448	108,089
Tax Distributions	9,252	24,588,757	24,588,808	9,201
County Treasurer	1,368,686	21,780,449	21,799,194	1,349,941
Clerk of the Circuit Court	359,866	3,457,211	3,445,215	371,862
County Recorder	10,175	144,145	144,278	10,042
County Sheriff	1,000	1,546,114	1,546,114	1,000
County Prosecutor Bad Check	493	16,675	16,675	493
County Probation Department	13,810	175,014	173,917	14,907
County Health Department	5	45,418	43,915	1,508
Park Petty Cash	50	-	-	50
Sheriff's Pension Fund	1,465,498	199,219	116,545	1,548,172
Totals	<u>\$ 20,648,595</u>	<u>\$ 79,222,020</u>	<u>\$ 77,088,994</u>	<u>\$ 22,781,621</u>

The accompanying notes are an integral part of the financial information.

RIPLEY COUNTY
NOTES TO FINANCIAL INFORMATION

Note 1. Introduction

The County was established under the laws of the State of Indiana. The County provides the following services: public safety, highway and streets, health and social services, culture and recreation, public improvements, sanitation, economic development, planning and zoning and general administrative services.

Note 2. Fund Accounting

The County uses funds to report on its cash and investments and the results of its operations on a cash basis. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities.

Note 3. Budgets

The operating budget is initially prepared and approved at the local level. In addition, funds for which property taxes are levied or highway use taxes are received are subject to final approval by the Indiana Department of Local Government Finance.

Note 4. Property Taxes

Property taxes levied are collected by the County Treasurer and are distributed to the County in June and December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100% 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 become delinquent if not paid by May 10 and November 10, respectively. All property taxes collected by the County Treasurer and available for distribution were distributed to the County on or prior to December 31 of the year collected.

Note 5. Deposits and Investments

Deposits, made in accordance with Indiana Code 5-13, with financial institutions in the State of Indiana at year end were 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 statute (IC 5-13-9) authorizes the County to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

RIPLEY COUNTY
NOTES TO FINANCIAL INFORMATION
(Continued)

Note 6. Pension Plans

Agent Multiple-Employer and Single-Employee Defined Benefit Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The County contributes to the Indiana Public Employees' Retirement Fund (PERF), a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

PERF administers the plan and 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:

Public Employees' Retirement Fund
Harrison Building, Room 800
143 West Market Street
Indianapolis, IN 46204
Ph. (317) 233-4162

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of PERF.

B. County Police Retirement Plan

Plan Description

The County contribution to the County Police Retirement Plan, which 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 (Indiana Code 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. 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 and Annual Pension Cost

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

RIPLEY COUNTY
NOTES TO FINANCIAL INFORMATION
(Continued)

C. County Police Benefit Plan

The County contributes to the County Police Benefit Plan which 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 (Indiana Code 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance and disability benefits to plan members and beneficiaries. 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 and Annual Pension Cost

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

RIPLEY COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2009

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.

General infrastructure assets (those reported by governmental activities) are included regardless of their acquisition date or amount. The government was able to estimate the historical cost for the initial reporting of these assets through back trending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are reported at historical cost.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 1,008,896
Infrastructure	21,632,647
Buildings	4,361,557
Improvements other than buildings	961,972
Machinery and equipment	<u>5,609,353</u>
 Total governmental activities, capital assets not being depreciated	 <u><u>\$ 33,574,425</u></u>

RIPLEY COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 14, 2010, with William L. Wagner, Auditor; Robert C. Reiners, President of the Board of County Commissioners; and Dephane Smith, President of the County Council. Our examination disclosed no material items that warrant comment at this time.