

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

EXAMINATION REPORT  
OF  
PIKE COUNTY  
PIKE COUNTY, INDIANA  
January 1, 2010 to December 31, 2010



**FILED**  
10/06/2011



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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Teresia Fay Leslie Ronald K. Wilson	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Treasurer	Nyla Dooley	01-01-09 to 12-31-12
Clerk	Shirley VanMeter	01-01-09 to 12-31-12
Sheriff	G. Todd Meadors Jeremy Britton	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Recorder	Jody Hoover	08-19-09 to 12-31-11
President of the Board of County Commissioners	Dale Nalley Mark Flint	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the County Council	Sharon Booth Gregory K. Willis	01-01-10 to 12-31-10 01-01-11 to 12-31-11



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF PIKE COUNTY, PIKE COUNTY, INDIANA

We have examined the financial statement of Pike County (County), for the period of January 1, 2010 to December 31, 2010. The County's management is responsible for the financial statement. 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 statement and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

As discussed in Note 1, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by state statute (Indiana Code 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 noted above is a different basis than that used in the prior year.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2010, on the basis of accounting described in Note 1.

Included in the financial statement are the receipts and disbursements activity from emergency telephone system fees (Indiana Code 36-8-16) and enhanced wireless emergency telephone fees (Indiana Code 36-8-16.5). In accordance with Indiana Code 36-8-16-14 and Indiana Code 36-8-16.5-41 these fees have been subject 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 statement.

The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Capital Assets, and Schedule of Long-Term Debt, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the examination procedures applied to the financial statement, and accordingly, we express no opinion on them.

This report is intended solely for the information and use of the County's management, the Board of Commissioners, and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

June 27, 2011

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FINANCIAL STATEMENT

PIKE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2010

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
General	\$ 4,624,661	\$ 5,890,767	\$ 6,235,931	\$ 4,279,497
Local Road And Street	13,337	127,311	129,646	11,002
Accident Report (Sheriff)	3,288	435	415	3,308
Firearms Training	12,309	8,858	4,655	16,512
Health	12,846	194,723	139,036	68,533
Law Enforcement Continuing Ed	5,104	660	250	5,514
Clerk's Records Perpetuation	7,171	4,791	9,688	2,274
Election And Registration	248,525	53,465	74,185	227,805
Emergency Telephone System	164,425	75,656	65,067	175,014
Emergency Planning/Right To Know	59,590	887	1,879	58,598
Highway	413,791	1,358,979	1,447,431	325,339
Parks And Recreation	672,307	414,316	313,478	773,145
Property Reassessment	468,418	396,350	257,948	606,820
Extradition	7	-	-	7
Juvenile Probation Service	14,299	-	-	14,299
Recorder's Records Perpetuation	136,047	27,226	2,030	161,243
User Fee	58,671	4,626	2,508	60,789
Health Maintenance	25,475	33,140	30,894	27,721
Pretrial Diversion	77,246	40,279	45,258	72,267
Guardian Ad Litem/Court	-	15,686	15,686	-
Plat Book	26,291	3,640	-	29,931
Misdemeanant	31,019	10,550	-	41,569
Supplemental Public Defender Svc	74,024	104,504	119,370	59,158
Surveyor's Corner Perpetuation	20,480	3,280	-	23,760
Jury Pay	26,141	2,196	-	28,337
Cable Board	-	-	-	-
Rainy Day	880,154	111,243	172,046	819,351
County Sales Disclosure	10,284	1,900	759	11,425
Law Enforcement	52	-	-	52
Riverboat Revenue Sharing	287,917	80,334	23,017	345,234
Sheriff's Commissary	62,234	160,771	155,213	67,792
Dare	3,009	199	-	3,208
Tobacco Settlement	43,464	14,337	13,868	43,933
Health Immunization Grant	669	-	-	669
Seized Assets	72	-	-	72
Levy Excess	-	14,280	-	14,280
Identification Security Protection	22,276	4,502	-	26,778
Wireless Emergency Telephone System	221,898	76,647	12,888	285,657
Adult Probation Admin Fee	38,029	10,327	7,606	40,750
Supplement Adult Probation Fees	194,283	68,254	24,271	238,266
Old State Road Fund	2,239	-	-	2,239
Thorntons Trust Principal	1,000	-	-	1,000
Manned Collection Sites	4,332	59,928	59,928	4,332
Reverse 911	996	500	-	1,496
Doc Med/Dental Payments	8,998	3,950	2,793	10,155
Ems Donation/Grant	946	94,634	90,884	4,696
Comm Emerg Response Grant	1	-	-	1
Lhmf Tobacco Settlement	6,605	-	-	6,605
South Patoka Vol Fd Grant	-	-	-	-
County Drug Free Comm	45,708	22,286	24,545	43,449
Refuge Revenue Sharing	38,359	8,711	-	47,070
Bioterrorism	12,380	-	-	12,380
2008 Health Grant	(159)	159	-	-
Edit (Other Than Co) 1	-	87,278	87,278	-
Bioterrorism (2009)	-	-	-	-
H1N1 Grant	4,611	944	5,555	-

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

PIKE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2010  
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Emergency Preparedness (H1N1)	-	17,542	241	17,301
Cumulative Capital Development	460,297	115,842	-	576,139
Cumulative Bridge	295,615	319,790	276,203	339,202
Cedit Capital Projects	1,443,443	816,407	940,775	1,319,075
Police Pension	3	-	-	3
Congressional School Principal	16,807	-	-	16,807
Noble Energy Deposit (Roads)	130,364	2,199	132,563	-
Cr 475 North	792	-	-	792
Road Bonding 1	16,075	-	6,000	10,075
Thortons Trust Princ	2,347	-	-	2,347
Coleman Cemetery (Int)	8,523	150	625	8,048
City And Town Court Costs	4,038	4,418	5,662	2,794
Congressional School Interest	17,588	665	-	18,253
Tax Sale Redemption	-	37,396	36,903	493
Surplus Tax	11,333	12,405	18,748	4,990
Overweight Vehicle Fines	-	250	250	-
County Fees	-	-	-	-
Sheriff's Cashbook	-	84,136	84,136	-
Infraction Judgements	645	15,477	15,472	650
Inheritance Tax	239,186	518,550	693,903	63,833
Payroll	(6,165)	2,972,823	2,862,186	104,472
Sheriff's Inmate Trust	1,898	161,492	162,110	1,280
Special Death Benefit	125	1,250	1,275	100
Education Plate Fees Agency	-	450	244	206
Document Fee	200	-	-	200
Donation Agency	14,205	-	-	14,205
Mortgage Fees-State Share	-	1,092	995	97
Homestead Credit Rebate	-	1,484	-	1,484
Hea 1001 State Homestead Credit	443	82,433	82,866	10
Tax Distribution	-	14,987,969	14,987,969	-
After Settlement Collections	6,063	-	-	6,063
Victim Assistance Program	2,384	14,938	15,657	1,665
Advance Collections	243,291	189,149	243,291	189,149
Fees Disclosure	250	1,900	1,920	230
Adult Interstate Fees 1	-	75	75	-
Comm Certificate Sale	5,860	-	2,619	3,241
Fines & Forfeitures 1	440	3,052	1,420	2,072
Iv-D Collections 1	157	798	458	497
Tax Sale Surplus	105,396	23,772	96,904	32,264
Prosecutor Check Cases	-	13,367	13,367	-
Prosecutor Drug Buy	35	401	-	436
Sheriff Pension	-	75,558	-	75,558
Drug & Alcohol Treatment	-	5,658	5,643	15
Clerk Of The Circuit Court	278,804	2,232,490	1,887,652	623,642
Landfill Closure	21,999	120	1,500	20,619
Park & Recreation	394	239,551	237,508	2,437
County Prosecutor	-	13,367	13,367	-
The Pike County Recorder	50	69,382	69,382	50
Sheriff Extradition	600	-	-	600
County Probation	4,840	71,664	72,656	3,848
County Health	3,029	32,963	32,655	3,337
Emergency Management Service	13,563	241,468	235,297	19,734
Totals	<u>\$ 12,430,746</u>	<u>\$ 32,977,402</u>	<u>\$ 32,816,503</u>	<u>\$ 12,591,645</u>

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

PIKE 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 (primary government), and does not include financial information for any of the County's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial information of the County (primary government.)

B. Basis of Accounting

The financial statements are reported on a regulatory basis of accounting prescribed by the State Board of Accounts in accordance with state statute (Indiana Code 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

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 statements. The aggregate receipts may include, but are not limited to, the following sources:

Taxes, which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers 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.

Special assessments which include amounts levied against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

PIKE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

License and permits which includes 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 license and permits include: peddler licenses; dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits; and gun permits.

Intergovernmental receipts which includes receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts includes, but is not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution 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 which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records; copy machine 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 which includes receipts derived 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 help as performance guarantees (forfeitures).

Net proceeds from borrowings which includes receipts from general obligation bonds, notes and loans.

Intergovernmental loan activity which includes amounts received from other funds as loans on a temporary basis.

Transfers in which includes funds authorized by statute, ordinance, resolution or court order to be transferred in from another fund.

Utility receipts which are comprised mostly of charges for current services.

Internal service receipts which are comprised mostly of fees received for services performed for other funds.

Fiduciary receipts which are comprised mostly of contributions to the pensions funds from state and local sources.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statements. The aggregate disbursements may include, but are not limited to, the following uses:

PIKE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Personal services which includes outflows 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 which includes 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 office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which includes, but is not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance; and rental charges.

Debt service principle and interest which includes 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 which includes all outflows for land, infrastructure, buildings, improvements, machinery and equipment having an appreciable and calculable period of usefulness.

Interfund loan payments and loans made which includes amounts that are owed to a particular fund by another fund.

Transfers out which includes funds authorized by statute, ordinance, resolution or court order to be transferred to another fund.

F. Interfund Transfers

The County may, from time to time, transfer money 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 money 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 money 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.

PIKE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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 (Indiana Code 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 normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (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.

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 statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks. These risks may also be mitigated by the County by recording as a disbursement and replacement items purchased.

PIKE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is 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 Police Retirement Plan is a single-employer defined benefit 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. 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.

PIKE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

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SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's Annual Report can be found on the Indiana Transparency Portal website: [www.in.gov/itp/annual\\_reports/](http://www.in.gov/itp/annual_reports/).

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010

	General	Local Road And Street	Accident Report (Sheriff)	Firearms Training	Health	Law Enforcement Continuing Ed	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 4,624,661	\$ 13,337	\$ 3,288	\$ 12,309	\$ 12,846	\$ 5,104	\$ 7,171
Receipts:							
Taxes	4,240,759	-	-	-	150,455	-	-
Intergovernmental	319,258	127,311	-	-	11,313	-	-
Charges for services	666,581	-	-	-	31,655	-	-
Fines and forfeits	63,824	-	-	-	-	-	-
Other receipts	600,345	-	435	8,858	1,300	660	4,791
Total receipts	5,890,767	127,311	435	8,858	194,723	660	4,791
Disbursements:							
Personal services	4,671,744	-	415	-	119,733	250	9,688
Supplies	183,341	129,646	-	-	3,490	-	-
Other services and charges	1,191,381	-	-	4,655	15,813	-	-
Capital outlay	117,876	-	-	-	-	-	-
Other disbursements	71,589	-	-	-	-	-	-
Total disbursements	6,235,931	129,646	415	4,655	139,036	250	9,688
Excess (deficiency) of receipts over disbursements	(345,164)	(2,335)	20	4,203	55,687	410	(4,897)
Cash and investments - ending	<u>\$ 4,279,497</u>	<u>\$ 11,002</u>	<u>\$ 3,308</u>	<u>\$ 16,512</u>	<u>\$ 68,533</u>	<u>\$ 5,514</u>	<u>\$ 2,274</u>

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Election And Registration	Emergency Telephone System	Emergency Planning/Right To Know	Highway	Parks And Recreation	Property Reassessment	Extradition
Cash and investments - beginning	\$ 248,525	\$ 164,425	\$ 59,590	\$ 413,791	\$ 672,307	\$ 468,418	\$ 7
Receipts:							
Taxes	49,727	-	-	-	-	367,850	-
Intergovernmental	3,738	-	-	1,306,508	-	27,660	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	75,656	887	52,471	414,316	840	-
Total receipts	53,465	75,656	887	1,358,979	414,316	396,350	-
Disbursements:							
Personal services	41,143	-	-	744,365	-	72,027	-
Supplies	12,521	609	-	479,566	-	2,495	-
Other services and charges	20,521	64,458	1,879	211,254	-	183,426	-
Capital outlay	-	-	-	12,246	-	-	-
Other disbursements	-	-	-	-	313,478	-	-
Total disbursements	74,185	65,067	1,879	1,447,431	313,478	257,948	-
Excess (deficiency) of receipts over disbursements	(20,720)	10,589	(992)	(88,452)	100,838	138,402	-
Cash and investments - ending	<u>\$ 227,805</u>	<u>\$ 175,014</u>	<u>\$ 58,598</u>	<u>\$ 325,339</u>	<u>\$ 773,145</u>	<u>\$ 606,820</u>	<u>\$ 7</u>

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Juvenile Probation Service	Recorder's Records Perpetuation	User Fee	Health Maintenance	Pretrial Diversion	Guardian Ad Litem/Court	Plat Book
Cash and investments - beginning	\$ 14,299	\$ 136,047	\$ 58,671	\$ 25,475	\$ 77,246	\$ -	\$ 26,291
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	15,686	-
Charges for services	-	-	-	33,140	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	27,226	4,626	-	40,279	-	3,640
Total receipts	-	27,226	4,626	33,140	40,279	15,686	3,640
Disbursements:							
Personal services	-	2,030	2,508	13,418	43,598	-	-
Supplies	-	-	-	-	60	-	-
Other services and charges	-	-	-	17,476	1,600	15,686	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	2,030	2,508	30,894	45,258	15,686	-
Excess (deficiency) of receipts over disbursements	-	25,196	2,118	2,246	(4,979)	-	3,640
Cash and investments - ending	<u>\$ 14,299</u>	<u>\$ 161,243</u>	<u>\$ 60,789</u>	<u>\$ 27,721</u>	<u>\$ 72,267</u>	<u>\$ -</u>	<u>\$ 29,931</u>

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Misdemeanant	Supplemental Public Defender Svc	Surveyor's Corner Perpetuation	Jury Pay	Cable Board	Rainy Day	County Sales Disclosure
Cash and investments - beginning	\$ 31,019	\$ 74,024	\$ 20,480	\$ 26,141	\$ -	\$ 880,154	\$ 10,284
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	10,550	104,504	3,280	2,196	-	111,243	1,900
Total receipts	10,550	104,504	3,280	2,196	-	111,243	1,900
Disbursements:							
Personal services	-	119,370	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	172,046	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	759
Total disbursements	-	119,370	-	-	-	172,046	759
Excess (deficiency) of receipts over disbursements	10,550	(14,866)	3,280	2,196	-	(60,803)	1,141
Cash and investments - ending	<u>\$ 41,569</u>	<u>\$ 59,158</u>	<u>\$ 23,760</u>	<u>\$ 28,337</u>	<u>\$ -</u>	<u>\$ 819,351</u>	<u>\$ 11,425</u>

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Law Enforcement	Riverboat Revenue Sharing	Sheriff's Commissary	Dare	Tobacco Settlement	Health Immunization Grant	Seized Assets
Cash and investments - beginning	\$ 52	\$ 287,917	\$ 62,234	\$ 3,009	\$ 43,464	\$ 669	\$ 72
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	80,334	160,771	199	14,337	-	-
Total receipts	-	80,334	160,771	199	14,337	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	13,868	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	23,017	155,213	-	-	-	-
Total disbursements	-	23,017	155,213	-	13,868	-	-
Excess (deficiency) of receipts over disbursements	-	57,317	5,558	199	469	-	-
Cash and investments - ending	<u>\$ 52</u>	<u>\$ 345,234</u>	<u>\$ 67,792</u>	<u>\$ 3,208</u>	<u>\$ 43,933</u>	<u>\$ 669</u>	<u>\$ 72</u>

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Levy Excess	Identification Security Protection	Wireless Emergency Telephone System	Adult Probation Admin Fee	Supplement Adult Probation Fees	Old State Road Fund	Thorntons Trust Principal
Cash and investments - beginning	\$ -	\$ 22,276	\$ 221,898	\$ 38,029	\$ 194,283	\$ 2,239	\$ 1,000
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	68,254	-	-
Other receipts	14,280	4,502	76,647	10,327	-	-	-
Total receipts	<u>14,280</u>	<u>4,502</u>	<u>76,647</u>	<u>10,327</u>	<u>68,254</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	7,606	16,901	-	-
Supplies	-	-	-	-	2,503	-	-
Other services and charges	-	-	7,888	-	4,867	-	-
Capital outlay	-	-	5,000	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>12,888</u>	<u>7,606</u>	<u>24,271</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>14,280</u>	<u>4,502</u>	<u>63,759</u>	<u>2,721</u>	<u>43,983</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 14,280</u>	<u>\$ 26,778</u>	<u>\$ 285,657</u>	<u>\$ 40,750</u>	<u>\$ 238,266</u>	<u>\$ 2,239</u>	<u>\$ 1,000</u>

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Manned Collection Sites	Reverse 911	Doc Med/Dental Payments	Ems Donation/Grant	Comm Emerg Response Grant	Lhmf Tobacco Settlement	South Patoka Vol Fd Grant
Cash and investments - beginning	\$ 4,332	\$ 996	\$ 8,998	\$ 946	\$ 1	\$ 6,605	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	59,928	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	500	3,950	94,634	-	-	-
Total receipts	59,928	500	3,950	94,634	-	-	-
Disbursements:							
Personal services	-	-	2,793	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	59,928	-	-	-	-	-	-
Capital outlay	-	-	-	90,884	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	59,928	-	2,793	90,884	-	-	-
Excess (deficiency) of receipts over disbursements	-	500	1,157	3,750	-	-	-
Cash and investments - ending	\$ 4,332	\$ 1,496	\$ 10,155	\$ 4,696	\$ 1	\$ 6,605	\$ -

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	County Drug Free Comm	Refuge Revenue Sharing	Bioterrorism	2008 Health Grant	Edit (Other Than Co) 1	Bioterrorism (2009)	H1N1 Grant
Cash and investments - beginning	\$ 45,708	\$ 38,359	\$ 12,380	\$ (159)	\$ -	\$ -	\$ 4,611
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	22,286	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	8,711	-	159	87,278	-	944
Total receipts	<u>22,286</u>	<u>8,711</u>	<u>-</u>	<u>159</u>	<u>87,278</u>	<u>-</u>	<u>944</u>
Disbursements:							
Personal services	7,806	-	-	-	87,278	-	-
Supplies	16,739	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	5,555
Total disbursements	<u>24,545</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>87,278</u>	<u>-</u>	<u>5,555</u>
Excess (deficiency) of receipts over disbursements	<u>(2,259)</u>	<u>8,711</u>	<u>-</u>	<u>159</u>	<u>-</u>	<u>-</u>	<u>(4,611)</u>
Cash and investments - ending	<u>\$ 43,449</u>	<u>\$ 47,070</u>	<u>\$ 12,380</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Emergency Preparedness (H1N1)	Cumulative Capital Development	Cumulative Bridge	Cedit Capital Projects	Police Pension	Congressional School Principal	Noble Energy Deposit (Roads)
Cash and investments - beginning	\$ -	\$ 460,297	\$ 295,615	\$ 1,443,443	\$ 3	\$ 16,807	\$ 130,364
Receipts:							
Taxes	17,542	107,742	280,510	812,972	-	-	-
Intergovernmental	-	8,100	21,092	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	18,188	3,435	-	-	2,199
Total receipts	<u>17,542</u>	<u>115,842</u>	<u>319,790</u>	<u>816,407</u>	<u>-</u>	<u>-</u>	<u>2,199</u>
Disbursements:							
Personal services	-	-	165,779	-	-	-	-
Supplies	-	-	44,172	764,829	-	-	-
Other services and charges	-	-	55,640	115,946	-	-	-
Capital outlay	-	-	10,612	60,000	-	-	-
Other disbursements	241	-	-	-	-	-	132,563
Total disbursements	<u>241</u>	<u>-</u>	<u>276,203</u>	<u>940,775</u>	<u>-</u>	<u>-</u>	<u>132,563</u>
Excess (deficiency) of receipts over disbursements	<u>17,301</u>	<u>115,842</u>	<u>43,587</u>	<u>(124,368)</u>	<u>-</u>	<u>-</u>	<u>(130,364)</u>
Cash and investments - ending	<u>\$ 17,301</u>	<u>\$ 576,139</u>	<u>\$ 339,202</u>	<u>\$ 1,319,075</u>	<u>\$ 3</u>	<u>\$ 16,807</u>	<u>\$ -</u>

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Cr 475 North	Road Bonding 1	Thortons Trust Princ	Coleman Cemetery (Int)	City And Town Court Costs	Congressional School Interest	Tax Sale Redemption
Cash and investments - beginning	\$ 792	\$ 16,075	\$ 2,347	\$ 8,523	\$ 4,038	\$ 17,588	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	150	4,418	665	37,396
Total receipts	-	-	-	150	4,418	665	37,396
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	6,000	-	625	5,662	-	36,903
Total disbursements	-	6,000	-	625	5,662	-	36,903
Excess (deficiency) of receipts over disbursements	-	(6,000)	-	(475)	(1,244)	665	493
Cash and investments - ending	<u>\$ 792</u>	<u>\$ 10,075</u>	<u>\$ 2,347</u>	<u>\$ 8,048</u>	<u>\$ 2,794</u>	<u>\$ 18,253</u>	<u>\$ 493</u>

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Surplus Tax	Overweight Vehicle Fines	County Fees	Sheriff's Cashbook	Infraction Judgements	Inheritance Tax	Payroll
Cash and investments - beginning	\$ 11,333	\$ -	\$ -	\$ -	\$ 645	\$ 239,186	\$ (6,165)
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	12,405	250	-	84,136	15,477	518,550	2,972,823
Total receipts	<u>12,405</u>	<u>250</u>	<u>-</u>	<u>84,136</u>	<u>15,477</u>	<u>518,550</u>	<u>2,972,823</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	18,748	250	-	84,136	15,472	693,903	2,862,186
Total disbursements	<u>18,748</u>	<u>250</u>	<u>-</u>	<u>84,136</u>	<u>15,472</u>	<u>693,903</u>	<u>2,862,186</u>
Excess (deficiency) of receipts over disbursements	<u>(6,343)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5</u>	<u>(175,353)</u>	<u>110,637</u>
Cash and investments - ending	<u>\$ 4,990</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 650</u>	<u>\$ 63,833</u>	<u>\$ 104,472</u>

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Sheriff's Inmate Trust	Special Death Benefit	Education Plate Fees Agency	Document Fee	Donation Agency	Mortgage Fees-State Share	Homestead Credit Rebate
Cash and investments - beginning	\$ 1,898	\$ 125	\$ -	\$ 200	\$ 14,205	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	161,492	1,250	450	-	-	1,092	1,484
Total receipts	<u>161,492</u>	<u>1,250</u>	<u>450</u>	<u>-</u>	<u>-</u>	<u>1,092</u>	<u>1,484</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	162,110	1,275	244	-	-	995	-
Total disbursements	<u>162,110</u>	<u>1,275</u>	<u>244</u>	<u>-</u>	<u>-</u>	<u>995</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	(618)	(25)	206	-	-	97	1,484
Cash and investments - ending	<u>\$ 1,280</u>	<u>\$ 100</u>	<u>\$ 206</u>	<u>\$ 200</u>	<u>\$ 14,205</u>	<u>\$ 97</u>	<u>\$ 1,484</u>

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Hea 1001 State Homestead Credit	Tax Distribution	After Settlement Collections	Victim Assistance Program	Advance Collections	Fees Disclosure	Adult Interstate Fees 1
Cash and investments - beginning	\$ 443	\$ -	\$ 6,063	\$ 2,384	\$ 243,291	\$ 250	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	82,433	14,987,969	-	14,938	189,149	1,900	75
Total receipts	<u>82,433</u>	<u>14,987,969</u>	<u>-</u>	<u>14,938</u>	<u>189,149</u>	<u>1,900</u>	<u>75</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	82,866	14,987,969	-	15,657	243,291	1,920	75
Total disbursements	<u>82,866</u>	<u>14,987,969</u>	<u>-</u>	<u>15,657</u>	<u>243,291</u>	<u>1,920</u>	<u>75</u>
Excess (deficiency) of receipts over disbursements	<u>(433)</u>	<u>-</u>	<u>-</u>	<u>(719)</u>	<u>(54,142)</u>	<u>(20)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 10</u>	<u>\$ -</u>	<u>\$ 6,063</u>	<u>\$ 1,665</u>	<u>\$ 189,149</u>	<u>\$ 230</u>	<u>\$ -</u>

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Comm Certificate Sale	Fines & Forfeitures 1	Iv-D Collections 1	Tax Sale Surplus	Prosecutor Check Cases	Prosecutor Drug Buy
Cash and investments - beginning	\$ 5,860	\$ 440	\$ 157	\$ 105,396	\$ -	\$ 35
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	3,052	798	23,772	13,367	401
Total receipts	-	3,052	798	23,772	13,367	401
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,619	1,420	458	96,904	13,367	-
Total disbursements	2,619	1,420	458	96,904	13,367	-
Excess (deficiency) of receipts over disbursements	(2,619)	1,632	340	(73,132)	-	401
Cash and investments - ending	<u>\$ 3,241</u>	<u>\$ 2,072</u>	<u>\$ 497</u>	<u>\$ 32,264</u>	<u>\$ -</u>	<u>\$ 436</u>

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Sheriff Pension	Drug & Alcohol Treatment	Clerk Of The Circuit Court	Landfill Closure	Park & Recreation	County Prosecutor
Cash and investments - beginning	\$ -	\$ -	\$ 278,804	\$ 21,999	\$ 394	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	75,558	5,658	2,232,490	120	239,551	13,367
Total receipts	<u>75,558</u>	<u>5,658</u>	<u>2,232,490</u>	<u>120</u>	<u>239,551</u>	<u>13,367</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	5,643	1,887,652	1,500	237,508	13,367
Total disbursements	<u>-</u>	<u>5,643</u>	<u>1,887,652</u>	<u>1,500</u>	<u>237,508</u>	<u>13,367</u>
Excess (deficiency) of receipts over disbursements	<u>75,558</u>	<u>15</u>	<u>344,838</u>	<u>(1,380)</u>	<u>2,043</u>	<u>-</u>
Cash and investments - ending	<u>\$ 75,558</u>	<u>\$ 15</u>	<u>\$ 623,642</u>	<u>\$ 20,619</u>	<u>\$ 2,437</u>	<u>\$ -</u>

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	The Pike County Recorder	Sheriff Extradition	County Probation	County Health	Emergency Management Service	Totals
Cash and investments - beginning	\$ 50	\$ 600	\$ 4,840	\$ 3,029	\$ 13,563	\$ 12,430,746
Receipts:						
Taxes	-	-	-	-	-	6,027,557
Intergovernmental	-	-	-	-	-	1,862,952
Charges for services	-	-	-	-	-	791,304
Fines and forfeits	-	-	-	-	-	132,078
Other receipts	69,382	-	71,664	32,963	241,468	24,163,511
Total receipts	69,382	-	71,664	32,963	241,468	32,977,402
Disbursements:						
Personal services	-	-	-	-	-	6,128,452
Supplies	-	-	-	-	-	1,653,839
Other services and charges	-	-	-	-	-	2,144,464
Capital outlay	-	-	-	-	-	296,618
Other disbursements	69,382	-	72,656	32,655	235,297	22,593,130
Total disbursements	69,382	-	72,656	32,655	235,297	32,816,503
Excess (deficiency) of receipts over disbursements	-	-	(992)	308	6,171	160,899
Cash and investments - ending	\$ 50	\$ 600	\$ 3,848	\$ 3,337	\$ 19,734	\$ 12,591,645

PIKE COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2010

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>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 151,000
Buildings	7,342,247
Intrastructure	845,640
Machinery and equipment	<u>5,601,442</u>
 Total governmental activities, capital assets not being depreciated.	 <u><u>\$ 13,940,329</u></u>

PIKE COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF LONG-TERM DEBT  
 December 31, 2010

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
2007 Alexis Ambulance	\$ 38,711	\$ 20,877
2008 Ford Explorer	<u>8,800</u>	<u>4,112</u>
Total governmental activities debt	<u>\$ 47,511</u>	<u>\$ 24,989</u>

PIKE COUNTY  
OTHER REPORTS

The report presented herein was prepared in addition to other official reports prepared for the individual County offices listed below:

County Auditor  
County Emergency Medical Services  
County Highway Department

PIKE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on June 27, 2011, with Ronald K Wilson, Auditor; Mark Flint, President of the Board of County Commissioners; and Gregory K. Willis, President of the County Council. The officials concurred with our findings.