

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

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



**FILED**

12/07/2011



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Officials .....	2
Independent Accountant's Report.....	3
Financial Statement:	
Statement of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis .....	6-7
Notes to Financial Statement.....	8-13
Supplementary Information:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis .....	16-31
Schedule of Capital Assets.....	32
Other Report .....	33
Exit Conference.....	34

OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	William L. Wagner	01-01-10 to 12-31-14
Treasurer	Earline Copeland	01-01-09 to 12-31-12
Clerk	Mary Ann McCoy	01-01-10 to 12-31-13
Sheriff	Thomas J. Grills	01-01-07 to 12-31-14
Recorder	Ginger Bradford	01-01-10 to 12-31-12
President of the Board of County Commissioners	Robert C. Reiners	01-01-10 to 12-31-11
President of the County Council	Dephane Smith	01-01-10 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 RIPLEY COUNTY, INDIANA

We have examined the financial statement of Ripley 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 statements 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 is 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, and Schedule of Capital Assets, 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, Board of County Commissioners and County Council, 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

October 24, 2011

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FINANCIAL STATEMENT

RIPLEY 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
County General	\$ 6,842,715	\$ 6,675,560	\$ 6,213,689	\$ 7,304,586
Local Road & Streets	58,338	278,014	275,377	60,975
Accident Report Fund	3,063	3,727	683	6,107
Firearms Training Fund	12,859	9,790	9,625	13,024
County Health	75,090	276,865	302,961	48,994
Emergency Medical Services	170,947	129,191	107,379	192,759
Economic Development Income Tax	1,290,113	1,058,622	1,080,546	1,268,189
Law Enforcement Continuing Education	14,819	1,264	456	15,627
Clerk's Record Perpetuation	6,427	3,880	9,011	1,296
Riverboat Wagering Revenue Sharing	1,370,329	689,757	495,787	1,564,299
H1N1 Preparedness Grant	1,036	52,075	49,541	3,570
Emergency Telephone System	(973)	276,423	220,958	54,492
County Drug Free Community	57,684	30,288	48,000	39,972
Drug Free School Resource	284	-	284	-
Local Emergency Planning	18,570	5,268	9,683	14,155
County Highway	927,444	1,835,811	1,782,259	980,996
Park & Recreation	121,137	123,997	116,388	128,746
County Extradition	65	-	-	65
Supplemental Juvenile Probation Services	52,630	14,647	3,020	64,257
Supplemental Adult Probation Services	209,529	144,768	158,583	195,714
Probation Users Fees	-	338	263	75
Recorder's Records Perpetuation	105,733	32,716	37,626	100,823
Covered Bridge Fund	15,650	3,700	-	19,350
Health Maintenance	26,746	34,179	32,850	28,075
Pretrial Diversion	13,205	39,123	40,811	11,517
Guardian Ad Litem	15,608	16,495	20,891	11,212
Plat Book Fund	68,987	4,450	5	73,432
County Misdemeanant Fund	70,592	18,271	17,591	71,272
Supplemental Public Defender Service Fund	119,124	4,173	-	123,297
Surveyor's Corner Perpetuation Fund	44,341	4,780	-	49,121
County Law Enforcement Continuing Education	1,291	4,107	2,959	2,439
Jury Fee	63,716	5,394	14,602	54,508
RSRF Warning Siren Grant	202	-	202	-
Endowment Fund	48,924	5,757	3,150	51,531
Sheriff Vest Grant - DOJ	142	-	142	-
Healthy Heart Grant	370	-	370	-
Bioterrorism Grant	10,952	17,030	22,927	5,055
Homeland Security Sub Grant	1,050	14,894	14,884	1,060
Community Tobacco Grant	1,240	-	736	504
Court Ordered Testing Reimbursement	6,341	7,083	4,711	8,713
RSRF Grant For New Computers	-	58,645	58,532	113
HAVA Title III	4,460	35,625	29,454	10,631
Property Reassessment 2006	185,731	172,783	193,881	164,633
RCCF EMS Grant EZ 10 Trainer	111	-	111	-
Rainy Day Fund	3,904,263	1,047,469	450,786	4,500,946
County Sales Disclosure Fee	7,709	2,290	102	9,897
Home Incarceration Work Release	154,967	48,997	106,801	97,163
Riverboat Belterra	442,324	314,458	151,189	605,593
Victim Assistance Grant	(8,288)	69,219	64,484	(3,553)
RCCF Crum Grant	-	200	-	200
Community Policing	682	1,304	1,102	884
Juvenile Substance Abuse Fund	19,834	2,420	4,641	17,613
SISWD Grant	1,880	-	1,063	817
Tobacco Settlement	21,814	27,244	32,555	16,503
RSRF 304 LEPC	744	-	744	-

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

RIPLEY COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2011  
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
RCCF Tarter Grant	-	200	-	200
Levy Excess Fund	136,700	22,216	-	158,916
Juvenile Detention In Home	5,463	2,296	2,208	5,551
RSRF No. 466 Surveyor Aerial Maps	6,294	-	6,294	-
RCCF Substance Abuse Grant	382	3,500	3,882	-
RSRF Map Book Grant	691	-	691	-
Rsrfr Chase Vehicle Grant	3,464	-	3,463	1
911 Wireless Communications Fund	436,907	108,310	147,138	398,079
Civil/Small Claims Service Fees	33,915	-	33,915	-
Prosecutor Title IV-D Incentive & ARRA	37,826	36,656	32,039	42,443
Clerk Title IV-D Incentive & ARRA	19,032	28,693	16,653	31,072
RCCF EMS Grant For Medical Equipment	2,300	-	2,300	-
DLGF Homestead Property Database	-	1	-	1
Micro Loan Program	42,236	-	-	42,236
Cumulative Capital Development	733,555	299,349	402,956	629,948
Cumulative Bridge	985,370	540,971	476,799	1,049,542
Building Permit Bonds	21,010	100	-	21,110
Congressional School Principal	18,617	-	-	18,617
City & Town Court Costs	10,702	5,078	-	15,780
Congressional School Interest	10,748	237	745	10,240
Tax Sale Surplus	42,721	72,302	62,892	52,131
Tax Sale Redemption	7,229	82,952	86,916	3,265
Surplus Tax	88,803	51,860	65,753	74,910
State Fines & Forfeitures	13,027	40,888	44,211	9,704
State Sales Disclosure Fee Fund	240	2,270	2,260	250
Overweight Vehicle Fines	1,016	136	1,152	-
Coroner's Continuing Education Fund	233	2,331	2,352	212
County Identification Security Protection	22,595	10,948	25,570	7,973
Infraction Judgments	368	71,539	66,630	5,277
Inheritance Tax	40,842	537,314	303,989	274,167
County Payroll	108,089	6,250,477	6,241,888	116,678
Death Benefit Fund	-	100	100	-
Education Plate Fee	113	1,800	1,913	-
Innkeepers Tax	2,373	43,667	41,995	4,045
Mortgage Fraud	615	3,398	3,280	733
Child Passenger Restraint Fees	-	882	882	-
Homestead Credit Rebate Fund	7,991	-	7,991	-
HEA 1001 State Homestead Credit	(2,376)	300,474	297,674	424
Auditors Ineligible Deductions	-	1,151	-	1,151
Tax Distributions	9,201	24,755,453	24,749,321	15,333
County Treasurer	1,349,941	21,992,139	21,812,180	1,529,900
Clerk Of The Circuit Court	371,862	2,921,636	2,838,228	455,270
County Recorder	10,042	128,157	124,400	13,799
County Sheriff's Cash Book	1,000	1,244,910	1,243,281	2,629
County Sheriff's Commissary	52,803	64,025	49,199	67,629
County Prosecutor Bad Check	493	15,546	14,738	1,301
County Health Department	1,508	45,697	45,101	2,104
County Probation Department	14,907	167,261	172,661	9,507
Parks Department Petty Cash	50	-	50	-
Sheriff's Pension Fund	1,548,172	463,138	375,119	1,636,191
<b>Totals</b>	<b>\$ 22,781,621</b>	<b>\$ 73,923,149</b>	<b>\$ 72,005,204</b>	<b>\$ 24,699,566</b>

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

RIPLEY 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 statement is 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.

RIPLEY 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 held 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.

Sale of investments which includes investments sold by the County.

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:

RIPLEY 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.

Purchase of investments which includes investments purchased by the County.

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.

RIPLEY 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 (Indiana Code 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.

RIPLEY 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 (Indiana Code 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 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

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

RIPLEY 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 (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

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

Note 7. Subsequent Event

On August 8, 2011, Ripley County awarded contracts for the construction of a new annex building and anticipates completion by the fall of 2012. The estimated cost is \$7.9 million and will be funded by unobligated cash on hand from various County funds.

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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/).

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

	County General	Local Road & Streets	Accident Report Fund	Firearms Training Fund	County Health	Emergency Medical Services	Economic Development Income Tax
Cash and investments - beginning	\$ 6,842,715	\$ 58,338	\$ 3,063	\$ 12,859	\$ 75,090	\$ 170,947	\$ 1,290,113
Receipts:							
Taxes	5,032,373	-	-	-	208,923	-	1,002,956
Licenses and permits	55,200	-	-	-	42,642	-	-
Intergovernmental	666,202	278,014	-	-	21,694	5,019	-
Charges for services	449,427	-	3,727	9,790	-	121,871	-
Fines and forfeits	342,592	-	-	-	-	-	-
Other receipts	129,766	-	-	-	3,606	2,301	55,666
Total receipts	<u>6,675,560</u>	<u>278,014</u>	<u>3,727</u>	<u>9,790</u>	<u>276,865</u>	<u>129,191</u>	<u>1,058,622</u>
Disbursements:							
Personal services	4,335,801	-	-	-	289,251	53,879	-
Supplies	364,186	-	-	-	5,013	3,845	19,728
Other services and charges	1,344,591	275,377	-	-	8,697	49,655	1,060,818
Capital outlay	56,814	-	-	-	-	-	-
Other disbursements	112,297	-	683	9,625	-	-	-
Total disbursements	<u>6,213,689</u>	<u>275,377</u>	<u>683</u>	<u>9,625</u>	<u>302,961</u>	<u>107,379</u>	<u>1,080,546</u>
Excess (deficiency) of receipts over disbursements	<u>461,871</u>	<u>2,637</u>	<u>3,044</u>	<u>165</u>	<u>(26,096)</u>	<u>21,812</u>	<u>(21,924)</u>
Cash and investments - ending	<u>\$ 7,304,586</u>	<u>\$ 60,975</u>	<u>\$ 6,107</u>	<u>\$ 13,024</u>	<u>\$ 48,994</u>	<u>\$ 192,759</u>	<u>\$ 1,268,189</u>

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

	Law Enforcement Continuing Education	Clerk's Record Perpetuation	Riverboat Wagering Revenue Sharing	H1N1 Preparedness Grant	Emergency Telephone System	County Drug Free Community	Drug Free School Resource
Cash and investments - beginning	\$ 14,819	\$ 6,427	\$ 1,370,329	\$ 1,036	\$ (973)	\$ 57,684	\$ 284
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	165,982	52,075	9,660	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	1,264	3,880	-	-	-	30,288	-
Other receipts	-	-	523,775	-	266,763	-	-
Total receipts	<u>1,264</u>	<u>3,880</u>	<u>689,757</u>	<u>52,075</u>	<u>276,423</u>	<u>30,288</u>	<u>-</u>
Disbursements:							
Personal services	-	7,836	178,881	13,725	115,278	-	-
Supplies	-	1,175	-	11,895	2,654	-	-
Other services and charges	-	-	237,808	2,981	102,426	48,000	-
Capital outlay	-	-	7,494	20,940	600	-	-
Other disbursements	456	-	71,604	-	-	-	284
Total disbursements	<u>456</u>	<u>9,011</u>	<u>495,787</u>	<u>49,541</u>	<u>220,958</u>	<u>48,000</u>	<u>284</u>
Excess (deficiency) of receipts over disbursements	<u>808</u>	<u>(5,131)</u>	<u>193,970</u>	<u>2,534</u>	<u>55,465</u>	<u>(17,712)</u>	<u>(284)</u>
Cash and investments - ending	<u>\$ 15,627</u>	<u>\$ 1,296</u>	<u>\$ 1,564,299</u>	<u>\$ 3,570</u>	<u>\$ 54,492</u>	<u>\$ 39,972</u>	<u>\$ -</u>

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

	Local Emergency Planning	County Highway	Park & Recreation	County Extradition	Supplemental Juvenile Probation Services	Supplemental Adult Probation Services	Probation Users Fees
Cash and investments - beginning	\$ 18,570	\$ 927,444	\$ 121,137	\$ 65	\$ 52,630	\$ 209,529	\$ -
Receipts:							
Taxes	-	-	71,665	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	5,268	1,831,167	7,438	-	-	-	-
Charges for services	-	-	44,183	-	14,647	144,768	338
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	4,644	711	-	-	-	-
Total receipts	<u>5,268</u>	<u>1,835,811</u>	<u>123,997</u>	<u>-</u>	<u>14,647</u>	<u>144,768</u>	<u>338</u>
Disbursements:							
Personal services	-	1,000,246	74,183	-	1,331	149,901	-
Supplies	592	482,407	2,126	-	-	-	-
Other services and charges	9,091	257,307	39,864	-	1,689	8,682	-
Capital outlay	-	42,299	-	-	-	-	-
Other disbursements	-	-	215	-	-	-	263
Total disbursements	<u>9,683</u>	<u>1,782,259</u>	<u>116,388</u>	<u>-</u>	<u>3,020</u>	<u>158,583</u>	<u>263</u>
Excess (deficiency) of receipts over disbursements	<u>(4,415)</u>	<u>53,552</u>	<u>7,609</u>	<u>-</u>	<u>11,627</u>	<u>(13,815)</u>	<u>75</u>
Cash and investments - ending	<u>\$ 14,155</u>	<u>\$ 980,996</u>	<u>\$ 128,746</u>	<u>\$ 65</u>	<u>\$ 64,257</u>	<u>\$ 195,714</u>	<u>\$ 75</u>

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

	Recorder's Records Perpetuation	Covered Bridge Fund	Health Maintenance	Pretrial Diversion	Guardian Ad Litem	Plat Book Fund	County Misdemeanant Fund
Cash and investments - beginning	\$ 105,733	\$ 15,650	\$ 26,746	\$ 13,205	\$ 15,608	\$ 68,987	\$ 70,592
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	3,700	24,854	-	16,495	-	18,271
Charges for services	32,716	-	-	-	-	4,450	-
Fines and forfeits	-	-	-	37,922	-	-	-
Other receipts	-	-	9,325	1,201	-	-	-
Total receipts	<u>32,716</u>	<u>3,700</u>	<u>34,179</u>	<u>39,123</u>	<u>16,495</u>	<u>4,450</u>	<u>18,271</u>
Disbursements:							
Personal services	12,394	-	16,402	14,403	-	-	-
Supplies	-	-	8,479	3,664	-	-	6,800
Other services and charges	-	-	7,969	22,669	7,553	-	10,791
Capital outlay	-	-	-	75	-	-	-
Other disbursements	25,232	-	-	-	13,338	5	-
Total disbursements	<u>37,626</u>	<u>-</u>	<u>32,850</u>	<u>40,811</u>	<u>20,891</u>	<u>5</u>	<u>17,591</u>
Excess (deficiency) of receipts over disbursements	<u>(4,910)</u>	<u>3,700</u>	<u>1,329</u>	<u>(1,688)</u>	<u>(4,396)</u>	<u>4,445</u>	<u>680</u>
Cash and investments - ending	<u>\$ 100,823</u>	<u>\$ 19,350</u>	<u>\$ 28,075</u>	<u>\$ 11,517</u>	<u>\$ 11,212</u>	<u>\$ 73,432</u>	<u>\$ 71,272</u>

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

	Supplemental Public Defender Service Fund	Surveyor's Corner Perpetuation Fund	County Law Enforcement Continuing Education	Jury Fee	RSRF Warning Siren Grant	Endowment Fund	Sheriff Vest Grant - DOJ
Cash and investments - beginning	\$ 119,124	\$ 44,341	\$ 1,291	\$ 63,716	\$ 202	\$ 48,924	\$ 142
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	5,757	-
Charges for services	-	4,780	4,107	-	-	-	-
Fines and forfeits	4,173	-	-	5,394	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	4,173	4,780	4,107	5,394	-	5,757	-
Disbursements:							
Personal services	-	-	-	13,561	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	3,150	-
Capital outlay	-	-	-	1,041	-	-	-
Other disbursements	-	-	2,959	-	202	-	142
Total disbursements	-	-	2,959	14,602	202	3,150	142
Excess (deficiency) of receipts over disbursements	4,173	4,780	1,148	(9,208)	(202)	2,607	(142)
Cash and investments - ending	\$ 123,297	\$ 49,121	\$ 2,439	\$ 54,508	\$ -	\$ 51,531	\$ -

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

	Healthy Heart Grant	Bioterrorism Grant	Homeland Security Sub Grant	Community Tobacco Grant	Court Ordered Testing Reimbursement	RSRF Grant For New Computers	HAVA Title III
Cash and investments - beginning	\$ 370	\$ 10,952	\$ 1,050	\$ 1,240	\$ 6,341	\$ -	\$ 4,460
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	10,000	14,894	-	-	58,645	35,625
Charges for services	-	-	-	-	7,083	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	7,030	-	-	-	-	-
Total receipts	-	17,030	14,894	-	7,083	58,645	35,625
Disbursements:							
Personal services	-	20,370	-	-	-	-	-
Supplies	-	164	-	-	-	-	-
Other services and charges	-	-	-	-	4,711	-	-
Capital outlay	-	2,393	14,884	-	-	58,532	29,454
Other disbursements	370	-	-	736	-	-	-
Total disbursements	370	22,927	14,884	736	4,711	58,532	29,454
Excess (deficiency) of receipts over disbursements	(370)	(5,897)	10	(736)	2,372	113	6,171
Cash and investments - ending	\$ -	\$ 5,055	\$ 1,060	\$ 504	\$ 8,713	\$ 113	\$ 10,631

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

	Property Reassessment 2006	RCCF EMS Grant EZ 10 Trainer	Rainy Day Fund	County Sales Disclosure Fee	Home Incarceration Work Release	Riverboat Belterra	Victim Assistance Grant
Cash and investments - beginning	\$ 185,731	\$ 111	\$ 3,904,263	\$ 7,709	\$ 154,967	\$ 442,324	\$ (8,288)
Receipts:							
Taxes	153,048	-	1,042,185	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	18,935	-	-	-	6,865	-	59,417
Charges for services	-	-	-	2,290	41,857	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	800	-	5,284	-	275	314,458	9,802
Total receipts	<u>172,783</u>	<u>-</u>	<u>1,047,469</u>	<u>2,290</u>	<u>48,997</u>	<u>314,458</u>	<u>69,219</u>
Disbursements:							
Personal services	59,997	-	-	-	-	-	54,402
Supplies	1,626	-	-	72	14,182	-	6,820
Other services and charges	132,258	-	-	-	9,879	151,189	3,262
Capital outlay	-	-	-	-	82,740	-	-
Other disbursements	-	111	450,786	30	-	-	-
Total disbursements	<u>193,881</u>	<u>111</u>	<u>450,786</u>	<u>102</u>	<u>106,801</u>	<u>151,189</u>	<u>64,484</u>
Excess (deficiency) of receipts over disbursements	<u>(21,098)</u>	<u>(111)</u>	<u>596,683</u>	<u>2,188</u>	<u>(57,804)</u>	<u>163,269</u>	<u>4,735</u>
Cash and investments - ending	<u>\$ 164,633</u>	<u>\$ -</u>	<u>\$ 4,500,946</u>	<u>\$ 9,897</u>	<u>\$ 97,163</u>	<u>\$ 605,593</u>	<u>\$ (3,553)</u>

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

	RCCF Crum Grant	Community Policing	Juvenile Substance Abuse Fund	SISWD Grant	Tobacco Settlement	RSRF 304 LEPC	RCCF Tarter Grant
Cash and investments - beginning	\$ -	\$ 682	\$ 19,834	\$ 1,880	\$ 21,814	\$ 744	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	200	-	-	-	27,244	-	200
Charges for services	-	1,304	2,420	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	200	1,304	2,420	-	27,244	-	200
Disbursements:							
Personal services	-	-	-	-	21,286	-	-
Supplies	-	-	-	-	438	-	-
Other services and charges	-	-	4,641	1,063	2,546	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	1,102	-	-	8,285	744	-
Total disbursements	-	1,102	4,641	1,063	32,555	744	-
Excess (deficiency) of receipts over disbursements	200	202	(2,221)	(1,063)	(5,311)	(744)	200
Cash and investments - ending	\$ 200	\$ 884	\$ 17,613	\$ 817	\$ 16,503	\$ -	\$ 200

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

	Levy Excess Fund	Juvenile Detention In Home	RSRF No. 466 Surveyor Aerial Maps	RCCF Substance Abuse Grant	RSSF Map Book Grant	RSRF Chase Vehicle Grant	911 Wireless Communications Fund
Cash and investments - beginning	\$ 136,700	\$ 5,463	\$ 6,294	\$ 382	\$ 691	\$ 3,464	\$ 436,907
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	22,152	-	-	3,500	-	-	108,310
Charges for services	-	2,296	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	64	-	-	-	-	-	-
Total receipts	<u>22,216</u>	<u>2,296</u>	<u>-</u>	<u>3,500</u>	<u>-</u>	<u>-</u>	<u>108,310</u>
Disbursements:							
Personal services	-	-	-	-	-	-	146,337
Supplies	-	-	-	-	-	-	801
Other services and charges	-	2,208	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	6,294	3,882	691	3,463	-
Total disbursements	<u>-</u>	<u>2,208</u>	<u>6,294</u>	<u>3,882</u>	<u>691</u>	<u>3,463</u>	<u>147,138</u>
Excess (deficiency) of receipts over disbursements	<u>22,216</u>	<u>88</u>	<u>(6,294)</u>	<u>(382)</u>	<u>(691)</u>	<u>(3,463)</u>	<u>(38,828)</u>
Cash and investments - ending	<u>\$ 158,916</u>	<u>\$ 5,551</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 398,079</u>

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

	Civil/Small Claims Service Fees	Prosecutor Title IV-D Incentive & ARRA	Clerk Title IV-D Incentive & ARRA	RCCF EMS Grant For Medical Equipment	DLGF Homestead Property Database	Micro Loan Program	Cumulative Capital Development
Cash and investments - beginning	\$ 33,915	\$ 37,826	\$ 19,032	\$ 2,300	\$ -	\$ 42,236	\$ 733,555
Receipts:							
Taxes	-	-	-	-	-	-	225,928
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	23,450
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	36,656	28,693	-	-	-	-
Other receipts	-	-	-	-	1	-	49,971
Total receipts	-	36,656	28,693	-	1	-	299,349
Disbursements:							
Personal services	-	1,283	819	-	-	-	55,941
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	246,425
Capital outlay	-	-	-	-	-	-	100,590
Other disbursements	33,915	30,756	15,834	2,300	-	-	-
Total disbursements	33,915	32,039	16,653	2,300	-	-	402,956
Excess (deficiency) of receipts over disbursements	(33,915)	4,617	12,040	(2,300)	1	-	(103,607)
Cash and investments - ending	\$ -	\$ 42,443	\$ 31,072	\$ -	\$ 1	\$ 42,236	\$ 629,948

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

	Cumulative Bridge	Building Permit Bonds	Congressional School Principal	City & Town Court Costs	Congressional School Interest	Tax Sale Surplus
Cash and investments - beginning	\$ 985,370	\$ 21,010	\$ 18,617	\$ 10,702	\$ 10,748	\$ 42,721
Receipts:						
Taxes	485,866	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	50,430	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,675	100	-	5,078	237	72,302
Total receipts	540,971	100	-	5,078	237	72,302
Disbursements:						
Personal services	220,111	-	-	-	-	-
Supplies	138,929	-	-	-	-	-
Other services and charges	85,359	-	-	-	-	-
Capital outlay	32,400	-	-	-	-	-
Other disbursements	-	-	-	-	745	62,892
Total disbursements	476,799	-	-	-	745	62,892
Excess (deficiency) of receipts over disbursements	64,172	100	-	5,078	(508)	9,410
Cash and investments - ending	\$ 1,049,542	\$ 21,110	\$ 18,617	\$ 15,780	\$ 10,240	\$ 52,131

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

	Tax Sale Redemption	Surplus Tax	State Fines & Forfeitures	State Sales Disclosure Fee Fund	Overweight Vehicle Fines	Coroner's Continuing Education Fund
Cash and investments - beginning	\$ 7,229	\$ 88,803	\$ 13,027	\$ 240	\$ 1,016	\$ 233
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>82,952</u>	<u>51,860</u>	<u>40,888</u>	<u>2,270</u>	<u>136</u>	<u>2,331</u>
Total receipts	<u>82,952</u>	<u>51,860</u>	<u>40,888</u>	<u>2,270</u>	<u>136</u>	<u>2,331</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>86,916</u>	<u>65,753</u>	<u>44,211</u>	<u>2,260</u>	<u>1,152</u>	<u>2,352</u>
Total disbursements	<u>86,916</u>	<u>65,753</u>	<u>44,211</u>	<u>2,260</u>	<u>1,152</u>	<u>2,352</u>
Excess (deficiency) of receipts over disbursements	<u>(3,964)</u>	<u>(13,893)</u>	<u>(3,323)</u>	<u>10</u>	<u>(1,016)</u>	<u>(21)</u>
Cash and investments - ending	<u>\$ 3,265</u>	<u>\$ 74,910</u>	<u>\$ 9,704</u>	<u>\$ 250</u>	<u>\$ -</u>	<u>\$ 212</u>

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

	County Identification Security Protection	Infraction Judgments	Inheritance Tax	County Payroll	Death Benefit Fund	Education Plate Fee
Cash and investments - beginning	\$ 22,595	\$ 368	\$ 40,842	\$ 108,089	\$ -	\$ 113
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	10,948	71,539	537,314	6,250,477	100	1,800
Total receipts	<u>10,948</u>	<u>71,539</u>	<u>537,314</u>	<u>6,250,477</u>	<u>100</u>	<u>1,800</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	25,570	66,630	303,989	6,241,888	100	1,913
Total disbursements	<u>25,570</u>	<u>66,630</u>	<u>303,989</u>	<u>6,241,888</u>	<u>100</u>	<u>1,913</u>
Excess (deficiency) of receipts over disbursements	<u>(14,622)</u>	<u>4,909</u>	<u>233,325</u>	<u>8,589</u>	<u>-</u>	<u>(113)</u>
Cash and investments - ending	<u>\$ 7,973</u>	<u>\$ 5,277</u>	<u>\$ 274,167</u>	<u>\$ 116,678</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Innkeepers Tax	Mortgage Fraud	Child Passenger Restraint Fees	Homestead Credit Rebate Fund	HEA 1001 State Homestead Credit	Auditors Ineligible Deductions
Cash and investments - beginning	\$ 2,373	\$ 615	\$ -	\$ 7,991	\$ (2,376)	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	43,667	3,398	882	-	300,474	1,151
Total receipts	43,667	3,398	882	-	300,474	1,151
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	41,995	3,280	882	7,991	297,674	-
Total disbursements	41,995	3,280	882	7,991	297,674	-
Excess (deficiency) of receipts over disbursements	1,672	118	-	(7,991)	2,800	1,151
Cash and investments - ending	\$ 4,045	\$ 733	\$ -	\$ -	\$ 424	\$ 1,151

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

	Tax Distributions	County Treasurer	Clerk of the Circuit Court	County Recorder	County Sheriffs Cash Book	County Sheriff's Commissary
Cash and investments - beginning	\$ 9,201	\$ 1,349,941	\$ 371,862	\$ 10,042	\$ 1,000	\$ 52,803
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>24,755,453</u>	<u>21,992,139</u>	<u>2,921,636</u>	<u>128,157</u>	<u>1,244,910</u>	<u>64,025</u>
Total receipts	<u>24,755,453</u>	<u>21,992,139</u>	<u>2,921,636</u>	<u>128,157</u>	<u>1,244,910</u>	<u>64,025</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>24,749,321</u>	<u>21,812,180</u>	<u>2,838,228</u>	<u>124,400</u>	<u>1,243,281</u>	<u>49,199</u>
Total disbursements	<u>24,749,321</u>	<u>21,812,180</u>	<u>2,838,228</u>	<u>124,400</u>	<u>1,243,281</u>	<u>49,199</u>
Excess (deficiency) of receipts over disbursements	<u>6,132</u>	<u>179,959</u>	<u>83,408</u>	<u>3,757</u>	<u>1,629</u>	<u>14,826</u>
Cash and investments - ending	<u>\$ 15,333</u>	<u>\$ 1,529,900</u>	<u>\$ 455,270</u>	<u>\$ 13,799</u>	<u>\$ 2,629</u>	<u>\$ 67,629</u>

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

	County Prosecutor Bad Check	County Health Department	County Probation Department	Parks Department Petty Cash	Sheriffs Pension Fund	Totals
Cash and investments - beginning	\$ 493	\$ 1,508	\$ 14,907	\$ 50	\$ 1,548,172	\$ 22,781,621
Receipts:						
Taxes	-	-	-	-	-	8,222,944
Licenses and permits	-	-	-	-	-	97,842
Intergovernmental	-	-	-	-	-	3,551,463
Charges for services	-	-	-	-	-	892,054
Fines and forfeits	-	-	-	-	-	490,862
Other receipts	15,546	45,697	167,261	-	463,138	60,667,984
Total receipts	15,546	45,697	167,261	-	463,138	73,923,149
Disbursements:						
Personal services	-	-	-	-	-	6,857,618
Supplies	-	-	-	-	-	1,075,596
Other services and charges	-	-	-	-	-	4,142,659
Capital outlay	-	-	-	-	-	450,256
Other disbursements	14,738	45,101	172,661	50	375,119	59,479,075
Total disbursements	14,738	45,101	172,661	50	375,119	72,005,204
Excess (deficiency) of receipts over disbursements	808	596	(5,400)	(50)	88,019	1,550,393
Cash and investments - ending	\$ 1,301	\$ 2,104	\$ 9,507	\$ -	\$ 1,636,191	\$ 24,699,566

RIPLEY 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	\$ 1,008,896
Infrastructure	21,632,647
Buildings	4,361,557
Improvements other than buildings	961,972
Machinery and equipment	<u>5,817,659</u>
 Total capital assets not being depreciated	 <u>\$ 33,782,731</u>

RIPLEY COUNTY  
OTHER REPORT

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

E-911 Department

RIPLEY COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on October 24, 2011, with William L. Wagner, Auditor; Robert C. Reiners, President of the Board of County Commissioners; and Dephane Smith, President of the County Council.