

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

RIPLEY COUNTY, INDIANA

January 1, 2012 to December 31, 2012



**FILED**  
12/12/2014



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	William Wagner	01-01-11 to 12-31-14
Treasurer	Earline Copeland Amy Copeland	01-01-09 to 12-31-12 01-01-13 to 12-31-16
Clerk	Mary Ann McCoy	01-01-10 to 12-31-16
Sheriff	Thomas Grills (Vacant) Rodney Stratton	01-01-11 to 04-01-14 04-02-14 to 04-14-14 04-15-14 to 12-31-14
Recorder	Ginger Bradford	01-01-10 to 12-31-16
President of the Board of County Commissioners	Robert Reiners	01-01-12 to 12-31-14
President of the County Council	Dephane Smith	01-01-12 to 12-31-14



INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF RIPLEY COUNTY, INDIANA

We have examined the accompanying financial statement of Ripley County (County), for the year ended December 31, 2012. The financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on the financial statement 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 Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the matter discussed in the preceding paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2012.

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, 2012, 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 (IC 36-8-16), enhanced wireless emergency telephone fees (IC 36-8-16.5), and statewide 911 services fees (IC 36-8-16.7). In accordance with Indiana Code 36-8-16-14, Indiana Code 36-8-16.5-41, and Indiana Code 36-8-16.7-38, these fees have been subject to an annual examination performed by the Indiana State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statement.

Our examination was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis and Schedule of Leases and 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.

*Paul D. Joyce*  
Paul D. Joyce, CPA  
State Examiner

October 6, 2014

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## FINANCIAL STATEMENT

The financial statement and accompanying notes were approved by management of the County. The financial statement and notes are presented as intended by the County.

RIPLEY COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2012

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
County General	\$ 6,723,539	\$ 6,760,893	\$ 9,943,225	\$ 3,541,207
Accident Report Fund	4,340	4,311	-	8,651
Building Permit Bonds	21,110	-	-	21,110
Edit Tax	909,352	1,008,877	802,617	1,115,612
City & Town Court Costs	19,838	5,081	1	24,918
Clerk Perpetuation Fund	2,999	6,188	4,433	4,754
County Sales Disclosure Fee	9,817	3,095	4,400	8,512
Covered Bridge Fund	23,050	3,700	-	26,750
Cumulative Bridge	925,423	594,804	649,196	871,031
Co.Cum.Cap.Dev.	542,295	316,273	449,763	408,805
Drug Free	32,007	28,282	16,859	43,430
Emergency Medical Serv. EMS	255,800	311,513	115,054	452,259
Local Emergency Planning	15,962	4,552	814	19,700
Emergency Telephone	183,673	203,828	387,501	-
County Extradition	65	-	-	65
Firearms Training Fund	12,565	8,160	6,073	14,652
County Health Department	33,246	301,431	271,788	62,889
Ident. Security Protection Fd	14,487	2,563	-	17,050
Health Maintenance	37,242	32,672	19,347	50,567
Local Road & Streets	22,538	310,903	319,258	14,183
County Misdemeanant Fund	72,963	18,271	12,801	78,433
Highway Department	1,213,588	1,907,827	2,249,989	871,426
Plat Book Fund	77,354	5,175	-	82,529
Rainy Day Fund	4,232,478	220,985	2,453,463	2,000,000
Property Reassessment 2017	160,451	167,889	99,139	229,201
Recorders Perp	98,280	51,974	53,255	96,999
Riverboat Gaming Fund	833,565	505,589	654,340	684,814
Supp Pub Def Serv Fund	119,912	7,839	4,668	123,083
Excess Tax	85,647	37,083	45,660	77,070
Co.Surv.Corner Prep. Fund	48,781	4,815	-	53,596
Tax Sale Redemption	-	30,773	30,773	-
Surplus Tax Sale	186,948	121,073	71,623	236,398
Health Dept. Trust Acct.	21,762	20,362	22,103	20,021
911 Wireless Communications Fd	255,025	49,711	304,736	-
Gal Casa	13,585	11,441	11,441	13,585
Auditors Ineligible Deductions	1,151	60,811	6,774	55,188
Elected Official Training Fund	991	2,563	-	3,554
Park & Recreation	141,499	114,900	182,353	74,046
Statewide 9-1-1	-	692,837	170,601	522,236
Adult Probation	137,778	114,370	167,280	84,868
Juvenile Probation	76,792	17,249	21,825	72,216
Adult Administrative Fees	24,533	19,927	2,543	41,917
County User Fee Fund	71,579	37,705	47,901	61,383
Sheriff Sale Administration	-	4,351	4,100	251
Victim Assistance Grant	(9,758)	56,997	62,160	(14,921)
Court Ordered Testing	9,337	7,129	6,320	10,146
Batesville I-74 TIF	-	16,458	16,458	-
Micro Loan Program	42,236	1,303	7,500	36,039
Payroll Clearing	71,764	5,746,412	5,744,794	73,382
County Withholdings	-	60,822	60,822	-
Liberty National Life Ins.	(201)	24,279	18,397	5,681
Deferred Compensation	-	14,780	14,780	-
Fica Withholdings	-	263,347	263,347	-
Perf	34,327	132,433	166,645	115
Sheriff Retirement	15,851	29,459	35,451	9,859
State Withholdings	-	157,944	157,944	-
Garnishments	222	25,388	25,388	222
Settlement Fund	(1,614)	1,577	1,577	(1,614)
Cvet	-	90,142	90,142	-
Delinquent Sewer Fees	-	19,634	19,280	354
Financial Institution	-	127,084	127,084	-
CEDIT For Homestead Credits	12,030	712,729	600,110	124,649

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, 2012  
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
1001-2008 State Homestead Cred	376	17	-	393
Fines & Forfeitures	4,243	36,148	36,319	4,072
Infraction Judgements	4,962	34,445	35,289	4,118
Sales Disclosure Fee Fund	280	3,095	3,070	305
Coroner's Cont Ed Fund	33	3,778	3,527	284
Interstate Compact Fee Fund	-	2,700	2,575	125
Mortgage Fraud	655	3,513	3,540	628
DLGF Homestead Prop Database	-	5,146	3,821	1,325
Child Passenger Restraint Fees	-	335	335	-
Inheritance Tax	237,403	892,291	848,184	281,510
Education Plate Fee	244	1,369	1,425	188
Riverboat - Beltarra	318,154	145,488	326,500	137,142
Innkeepers Tax	3,088	38,415	38,901	2,602
CAGIT Distribution	-	4,065,309	4,065,309	-
CEDIT - Distribution	-	1,370,650	1,370,650	-
Prosecutor ARRA Fund	13,774	-	350	13,424
Clerk ARRA Fund	3,346	-	-	3,346
Title 4-D Incentive	22,807	14,368	13,900	23,275
Prosecutor 4-D Incentive	62,360	21,621	66,094	17,887
Clerk 4-D Incentive	36,915	14,368	12,967	38,316
Treasurer	1,374,342	656,574	1,374,342	656,574
Clerk Old Trust	4,251	-	193	4,058
Clerk Trust Fund	334,382	2,213,800	2,143,350	404,832
Sheriff Commissary	69,770	38,534	45,539	62,765
Clerk Support Fund	11,560	564,534	563,738	12,356
Clerk Court Ordered Acct	500	9	-	509
School Supplemental	-	71,079	71,079	-
Adult Administrative Fees	-	160,140	160,140	-
Juvenile Administrative Fees	-	143,202	143,202	-
Juvenile Detention In Home	7,202	1,386	2,463	6,125
Community Policing	1,493	2,157	2,684	966
Township Firefighting Tax	-	121,172	121,172	-
Library Tax	-	576,717	576,717	-
Library Debt Payment	-	145,069	145,069	-
Home Incarceration/Work Release	119,013	53,224	87,124	85,113
School Debt Service Tax	-	4,732,829	4,732,829	-
Corporation Tax	-	1,786,464	1,786,464	-
School Pension Debt	-	166,321	166,321	-
Motor Vehicle Hwy - St Tax	-	640,302	640,302	-
Township Poor	-	81,122	81,122	-
School Transportation	-	3,220,735	3,220,735	-
School Capital Projects	-	3,807,160	3,807,160	-
Memorial Pool Tax	-	41,247	41,247	-
Corporation Park	-	117,342	117,342	-
Corp Cumulative Fire Tax	-	43,880	43,880	-
Recreation (Twp) Tax	-	73	73	-
Corp.Cum.Cap.Development	-	121,934	121,934	-
Fire Territory	-	76,061	76,061	-
Law Enforc.Cont.Ed.Sheriff	490	1,303	1,519	274
State Welfare Allocation	-	1,388,198	1,388,198	-
Bus Replacement	-	726,258	726,258	-
Property Tax Credit	-	1,355,103	1,355,103	-
Riverboat Wagering Tax Rev. Sh	164,582	97,970	76,538	186,014
Belterra Revenue Clearing Fund	-	308,798	308,798	-
Wagering Tax Revenue Clearing	-	170,716	170,716	-
Bioterrorism Grant (BPRS-A 69)	8,564	11,000	15,924	3,640
Rc Comm Tobacco Grant	-	133	-	133
HAVA Title III- Nonreverting	52,347	10,000	22,044	40,303
Homeland Security Sub Grant	1,060	-	-	1,060
NACCHO/Ctr for Disease Control	3,033	5,000	6,724	1,309
RCCF - Tarter Grant	600	-	325	275
RCCF - Crum Grant	100	-	-	100

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, 2012  
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
RC Substance Abuse Grant-LLC	96	12,000	10,326	1,770
Juv. Substance Abuse Fund	15,927	1,295	1,986	15,236
RCCF-Grant for lighting project	1	-	-	1
Historic Landmarks Foundation	1,500	-	-	1,500
ISDH-MRC Grant	-	5,000	420	4,580
Standardbred Grandstand/Track	5,086	-	-	5,086
Endowment Fund	26,542	-	4,275	22,267
Court Interpretive Services	118	-	-	118
RSRF-Grant for Veteran Memorial	14,966	1,000	15,966	-
RSRF-Grant for chipper box	-	50,000	50,000	-
RCCF-Military Service Fund	-	700	-	700
Tornado Relief - Harrison Co.	-	20,000	-	20,000
RSRF-EMS cardiac monitor	-	31,683	-	31,683
Trail-Riders	-	17,200	-	17,200
Totals	<u>\$ 20,764,369</u>	<u>\$ 52,070,043</u>	<u>\$ 58,286,054</u>	<u>\$ 14,548,358</u>

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.

*B. Basis of Accounting*

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

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

*C. Cash and Investments*

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

*D. Receipts*

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

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), innkeepers tax, food and beverage tax, county economic development income tax, and other taxes that are set by the County.

Licenses and permits which include amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state,

RIPLEY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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, dog pound fees, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits which include 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).

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

*E. Disbursements*

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

Personal services include 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 include 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 include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

RIPLEY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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.

**Note 2. Budgets**

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

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by 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 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

**Note 4. Deposits and Investments**

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

RIPLEY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

State statutes authorize 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 statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund (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 Indiana Public Retirement System (INPRS) 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 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS 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:

Indiana Public Retirement System  
1 North Capitol Street, Suite 001  
Indianapolis, IN 46204  
Ph. (888) 526-1687

*Funding Policy and Annual Pension Cost*

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

RIPLEY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*B. County Police Retirement Plan*

*Plan Description*

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

*Funding Policy*

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

*C. County Police Benefit Plan*

*Plan Description*

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

*Funding Policy*

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

**Note 7. Restatement of County Offices**

Certain funds that were included on the prior-year financial statement have been omitted from the current-year financial statement to more accurately reflect the financial activity of the County. These funds account for receipts and disbursements of County offices that are also eventually accounted for in the County's general ledger and financial statement.

RIPLEY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 8. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. The Victim Assistance Grant is set up as a reimbursable grant. The reimbursement for expenditures made by the County was not received by December 31, 2012. The cash balance deficit in the Settlement Fund is the result of a receipting error that occurred in 2010. Taxes that were receipted into the County General fund were remitted to the state from the Settlement Fund, resulting in a negative balance in the Settlement Fund. This error was corrected in July of 2014.

**Note 9. Combined Funds**

Funds related to County Payroll withholdings were reported individually in the current financial statement but were combined into one fund (Payroll Clearing) for the prior financial statement. Funds related to settlement were reported individually in the current financial statement but were combined into one fund (Settlement) in the prior financial statement.



## SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the Annual Report of the County which is referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the examination. This is a common occurrence in any financial statement examination. The financial information presented in this report is examined information, and the accuracy of such information can be determined by reading the opinion given in the Independent Accountant's Report.

The supplementary information presented was approved by management of the County. It is presented as intended by the County.

RIPLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012

	County General	Accident Report Fund	Building Permit Bonds	Edit Tax	City & Town Court Costs	Clerk Perpetuation Fund	County Sales Disclosure Fee
Cash and investments - beginning	\$ 6,723,539	\$ 4,340	\$ 21,110	\$ 909,352	\$ 19,838	\$ 2,999	\$ 9,817
Receipts:							
Taxes	5,188,202	-	-	1,003,346	-	-	-
Licenses and permits	44,615	-	-	-	-	-	-
Intergovernmental	275,856	-	-	-	-	-	-
Charges for services	293,220	4,311	-	906	-	-	3,095
Fines and forfeits	17,645	-	-	-	-	-	-
Other receipts	941,355	-	-	4,625	5,081	6,188	-
Total receipts	<u>6,760,893</u>	<u>4,311</u>	<u>-</u>	<u>1,008,877</u>	<u>5,081</u>	<u>6,188</u>	<u>3,095</u>
Disbursements:							
Personal services	4,442,742	-	-	-	-	4,430	-
Supplies	345,858	-	-	1,428	-	-	2,364
Other services and charges	1,744,580	-	-	801,189	-	-	2,031
Capital outlay	3,125,438	-	-	-	-	-	-
Other disbursements	284,607	-	-	-	1	3	5
Total disbursements	<u>9,943,225</u>	<u>-</u>	<u>-</u>	<u>802,617</u>	<u>1</u>	<u>4,433</u>	<u>4,400</u>
Excess (deficiency) of receipts over disbursements	<u>(3,182,332)</u>	<u>4,311</u>	<u>-</u>	<u>206,260</u>	<u>5,080</u>	<u>1,755</u>	<u>(1,305)</u>
Cash and investments - ending	<u>\$ 3,541,207</u>	<u>\$ 8,651</u>	<u>\$ 21,110</u>	<u>\$ 1,115,612</u>	<u>\$ 24,918</u>	<u>\$ 4,754</u>	<u>\$ 8,512</u>

RIPLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Covered Bridge Fund	Cumulative Bridge	Co.Cum. Cap.Dev.	Drug Free	Emergency Medical Serv. EMS	Local Emergency Planning	Emergency Telephone
Cash and investments - beginning	\$ 23,050	\$ 925,423	\$ 542,295	\$ 32,007	\$ 255,800	\$ 15,962	\$ 183,673
Receipts:							
Taxes	-	503,625	225,372	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	63,017	28,200	-	-	-	-
Charges for services	3,700	7,762	-	-	122,829	4,552	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	20,400	62,701	28,282	188,684	-	203,828
Total receipts	3,700	594,804	316,273	28,282	311,513	4,552	203,828
Disbursements:							
Personal services	-	216,668	58,455	-	56,268	-	-
Supplies	-	48,774	-	-	6,242	190	-
Other services and charges	-	162,829	193,049	12,359	52,544	624	46,999
Capital outlay	-	220,925	198,259	-	-	-	-
Other disbursements	-	-	-	4,500	-	-	340,502
Total disbursements	-	649,196	449,763	16,859	115,054	814	387,501
Excess (deficiency) of receipts over disbursements	3,700	(54,392)	(133,490)	11,423	196,459	3,738	(183,673)
Cash and investments - ending	\$ 26,750	\$ 871,031	\$ 408,805	\$ 43,430	\$ 452,259	\$ 19,700	\$ -

RIPLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	County Extradition	Firearms Training Fund	County Health Department	Ident. Security Protection Fd	Health Maintenance	Local Road & Streets	County Misdemeanant Fund
Cash and investments - beginning	\$ 65	\$ 12,565	\$ 33,246	\$ 14,487	\$ 37,242	\$ 22,538	\$ 72,963
Receipts:							
Taxes	-	-	236,704	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	29,618	-	-	277,968	-
Charges for services	-	8,160	35,109	2,563	32,672	-	18,271
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	32,935	-
Total receipts	-	8,160	301,431	2,563	32,672	310,903	18,271
Disbursements:							
Personal services	-	-	258,268	-	14,143	-	-
Supplies	-	-	3,754	-	1,338	-	6,800
Other services and charges	-	-	9,766	-	3,866	319,258	6,001
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	6,073	-	-	-	-	-
Total disbursements	-	6,073	271,788	-	19,347	319,258	12,801
Excess (deficiency) of receipts over disbursements	-	2,087	29,643	2,563	13,325	(8,355)	5,470
Cash and investments - ending	\$ 65	\$ 14,652	\$ 62,889	\$ 17,050	\$ 50,567	\$ 14,183	\$ 78,433

RIPLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Highway Department	Plat Book Fund	Rainy Day Fund	Property Reassessment 2017	Recorders Perp	Riverboat Gaming Fund	Supp Pub Def Serv Fund
Cash and investments - beginning	\$ 1,213,588	\$ 77,354	\$ 4,232,478	\$ 160,451	\$ 98,280	\$ 833,565	\$ 119,912
Receipts:							
Taxes	-	-	135	148,569	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	1,873,530	-	-	18,590	-	485,126	-
Charges for services	17,799	5,150	-	-	51,974	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	16,498	25	220,850	730	-	20,463	7,839
Total receipts	<u>1,907,827</u>	<u>5,175</u>	<u>220,985</u>	<u>167,889</u>	<u>51,974</u>	<u>505,589</u>	<u>7,839</u>
Disbursements:							
Personal services	1,008,366	-	-	41,519	46,515	175,241	-
Supplies	520,289	-	-	220	497	-	-
Other services and charges	548,254	-	129,544	57,400	-	259,283	4,668
Capital outlay	173,080	-	2,323,919	-	-	49,900	-
Other disbursements	-	-	-	-	6,243	169,916	-
Total disbursements	<u>2,249,989</u>	<u>-</u>	<u>2,453,463</u>	<u>99,139</u>	<u>53,255</u>	<u>654,340</u>	<u>4,668</u>
Excess (deficiency) of receipts over disbursements	<u>(342,162)</u>	<u>5,175</u>	<u>(2,232,478)</u>	<u>68,750</u>	<u>(1,281)</u>	<u>(148,751)</u>	<u>3,171</u>
Cash and investments - ending	<u>\$ 871,426</u>	<u>\$ 82,529</u>	<u>\$ 2,000,000</u>	<u>\$ 229,201</u>	<u>\$ 96,999</u>	<u>\$ 684,814</u>	<u>\$ 123,083</u>

RIPLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Excess Tax	Co.Surv.Corner Prep. Fund	Tax Sale Redemption	Surplus Tax Sale	Health Dept. Trust Acct.	911 Wireless Communications Fd	Gal Casa
Cash and investments - beginning	\$ 85,647	\$ 48,781	\$ -	\$ 186,948	\$ 21,762	\$ 255,025	\$ 13,585
Receipts:							
Taxes	36,828	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	11,441
Charges for services	-	4,815	30,773	-	19,245	49,711	-
Fines and forfeits	-	-	-	-	1,117	-	-
Other receipts	255	-	-	121,073	-	-	-
Total receipts	<u>37,083</u>	<u>4,815</u>	<u>30,773</u>	<u>121,073</u>	<u>20,362</u>	<u>49,711</u>	<u>11,441</u>
Disbursements:							
Personal services	-	-	-	-	16,989	132,130	-
Supplies	-	-	-	-	4,193	-	-
Other services and charges	-	-	6,590	-	921	5,147	11,441
Capital outlay	-	-	-	-	-	-	-
Other disbursements	45,660	-	24,183	71,623	-	167,459	-
Total disbursements	<u>45,660</u>	<u>-</u>	<u>30,773</u>	<u>71,623</u>	<u>22,103</u>	<u>304,736</u>	<u>11,441</u>
Excess (deficiency) of receipts over disbursements	<u>(8,577)</u>	<u>4,815</u>	<u>-</u>	<u>49,450</u>	<u>(1,741)</u>	<u>(255,025)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 77,070</u>	<u>\$ 53,596</u>	<u>\$ -</u>	<u>\$ 236,398</u>	<u>\$ 20,021</u>	<u>\$ -</u>	<u>\$ 13,585</u>

RIPLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Auditors Ineligible Deductions	Elected Official Training Fund	Park & Recreation	Statewide 9-1-1	Adult Probation	Juvenile Probation	Adult Administrative Fees
Cash and investments - beginning	\$ 1,151	\$ 991	\$ 141,499	\$ -	\$ 137,778	\$ 76,792	\$ 24,533
Receipts:							
Taxes	3,213	-	70,508	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	8,822	-	-	-	-
Charges for services	57,598	2,563	35,570	141,125	114,286	17,249	19,927
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	551,712	84	-	-
Total receipts	<u>60,811</u>	<u>2,563</u>	<u>114,900</u>	<u>692,837</u>	<u>114,370</u>	<u>17,249</u>	<u>19,927</u>
Disbursements:							
Personal services	-	-	53,103	120,055	163,224	21,068	2,543
Supplies	-	-	2,389	-	-	-	-
Other services and charges	6,725	-	54,861	50,546	4,056	757	-
Capital outlay	-	-	72,000	-	-	-	-
Other disbursements	49	-	-	-	-	-	-
Total disbursements	<u>6,774</u>	<u>-</u>	<u>182,353</u>	<u>170,601</u>	<u>167,280</u>	<u>21,825</u>	<u>2,543</u>
Excess (deficiency) of receipts over disbursements	<u>54,037</u>	<u>2,563</u>	<u>(67,453)</u>	<u>522,236</u>	<u>(52,910)</u>	<u>(4,576)</u>	<u>17,384</u>
Cash and investments - ending	<u>\$ 55,188</u>	<u>\$ 3,554</u>	<u>\$ 74,046</u>	<u>\$ 522,236</u>	<u>\$ 84,868</u>	<u>\$ 72,216</u>	<u>\$ 41,917</u>

RIPLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	County User Fee Fund	Sheriff Sale Administration	Victim Assistance Grant	Court Ordered Testing	Batesville I-74 TIF	Micro Loan Program	Payroll Clearing
Cash and investments - beginning	\$ 71,579	\$ -	\$ (9,758)	\$ 9,337	\$ -	\$ 42,236	\$ 71,764
Receipts:							
Taxes	-	-	-	-	16,458	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	4,351	-	7,129	-	-	30
Fines and forfeits	15,216	-	-	-	-	-	-
Other receipts	22,489	-	56,997	-	-	1,303	5,746,382
Total receipts	<u>37,705</u>	<u>4,351</u>	<u>56,997</u>	<u>7,129</u>	<u>16,458</u>	<u>1,303</u>	<u>5,746,412</u>
Disbursements:							
Personal services	16,609	-	58,406	-	-	-	-
Supplies	2,785	-	2,333	-	-	-	-
Other services and charges	27,820	4,100	1,421	6,320	-	-	-
Capital outlay	181	-	-	-	-	-	-
Other disbursements	506	-	-	-	16,458	7,500	5,744,794
Total disbursements	<u>47,901</u>	<u>4,100</u>	<u>62,160</u>	<u>6,320</u>	<u>16,458</u>	<u>7,500</u>	<u>5,744,794</u>
Excess (deficiency) of receipts over disbursements	<u>(10,196)</u>	<u>251</u>	<u>(5,163)</u>	<u>809</u>	<u>-</u>	<u>(6,197)</u>	<u>1,618</u>
Cash and investments - ending	<u>\$ 61,383</u>	<u>\$ 251</u>	<u>\$ (14,921)</u>	<u>\$ 10,146</u>	<u>\$ -</u>	<u>\$ 36,039</u>	<u>\$ 73,382</u>



RIPLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	County Withholdings	Liberty National Life Ins.	Deferred Compensation	Fica Withholdings	Perf	Sheriff Retirement	State Withholdings
Cash and investments - beginning	\$ -	\$ (201)	\$ -	\$ -	\$ 34,327	\$ 15,851	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	196	-	-	-	1,534	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	60,822	24,083	14,780	263,347	132,433	27,925	157,944
Total receipts	<u>60,822</u>	<u>24,279</u>	<u>14,780</u>	<u>263,347</u>	<u>132,433</u>	<u>29,459</u>	<u>157,944</u>
Disbursements:							
Personal services	-	-	-	-	-	20,000	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	60,822	18,397	14,780	263,347	166,645	15,451	157,944
Total disbursements	<u>60,822</u>	<u>18,397</u>	<u>14,780</u>	<u>263,347</u>	<u>166,645</u>	<u>35,451</u>	<u>157,944</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>5,882</u>	<u>-</u>	<u>-</u>	<u>(34,212)</u>	<u>(5,992)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 5,681</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 115</u>	<u>\$ 9,859</u>	<u>\$ -</u>

RIPLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Garnishments	Settlement Fund	Cvet	Delinquent Sewer Fees	Financial Institution	CEDIT For Homestead Credits	1001-2008 State Homestead Cred
Cash and investments - beginning	\$ 222	\$ (1,614)	\$ -	\$ -	\$ -	\$ 12,030	\$ 376
Receipts:							
Taxes	-	-	-	19,280	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	90,142	-	127,084	-	-
Charges for services	-	-	-	-	-	712,729	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	25,388	1,577	-	354	-	-	17
Total receipts	25,388	1,577	90,142	19,634	127,084	712,729	17
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	25,388	1,577	90,142	19,280	127,084	600,110	-
Total disbursements	25,388	1,577	90,142	19,280	127,084	600,110	-
Excess (deficiency) of receipts over disbursements	-	-	-	354	-	112,619	17
Cash and investments - ending	\$ 222	\$ (1,614)	\$ -	\$ 354	\$ -	\$ 124,649	\$ 393

RIPLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Fines & Forfeitures	Infraction Judgements	Sales Disclosure Fee Fund	Coroner's Cont Ed Fund	Interstate Compact Fee Fund	Mortgage Fraud	DLGF Homestead Prop Database
Cash and investments - beginning	\$ 4,243	\$ 4,962	\$ 280	\$ 33	\$ -	\$ 655	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	3,095	3,778	2,700	3,513	-
Fines and forfeits	-	34,445	-	-	-	-	5,146
Other receipts	36,148	-	-	-	-	-	-
Total receipts	<u>36,148</u>	<u>34,445</u>	<u>3,095</u>	<u>3,778</u>	<u>2,700</u>	<u>3,513</u>	<u>5,146</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	36,319	35,289	3,070	3,527	2,575	3,540	3,821
Total disbursements	<u>36,319</u>	<u>35,289</u>	<u>3,070</u>	<u>3,527</u>	<u>2,575</u>	<u>3,540</u>	<u>3,821</u>
Excess (deficiency) of receipts over disbursements	<u>(171)</u>	<u>(844)</u>	<u>25</u>	<u>251</u>	<u>125</u>	<u>(27)</u>	<u>1,325</u>
Cash and investments - ending	<u>\$ 4,072</u>	<u>\$ 4,118</u>	<u>\$ 305</u>	<u>\$ 284</u>	<u>\$ 125</u>	<u>\$ 628</u>	<u>\$ 1,325</u>

RIPLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Child Passenger Restraint Fees	Inheritance Tax	Education Plate Fee	Riverboat - Belarra	Innkeepers Tax	CAGIT Distribution	CEDIT - Distribution
Cash and investments - beginning	\$ -	\$ 237,403	\$ 244	\$ 318,154	\$ 3,088	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	38,415	4,065,309	1,370,650
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	335	-	1,369	-	-	-	-
Other receipts	-	892,291	-	145,488	-	-	-
Total receipts	335	892,291	1,369	145,488	38,415	4,065,309	1,370,650
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	38,901	-	-
Capital outlay	-	-	-	326,500	-	-	-
Other disbursements	335	848,184	1,425	-	-	4,065,309	1,370,650
Total disbursements	335	848,184	1,425	326,500	38,901	4,065,309	1,370,650
Excess (deficiency) of receipts over disbursements	-	44,107	(56)	(181,012)	(486)	-	-
Cash and investments - ending	\$ -	\$ 281,510	\$ 188	\$ 137,142	\$ 2,602	\$ -	\$ -

RIPLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Prosecutor ARRA Fund	Clerk ARRA Fund	Title 4-D Incentive	Prosecutor 4-D Incentive	Clerk 4-D Incentive	Treasurer	Clerk Old Trust
Cash and investments - beginning	\$ 13,774	\$ 3,346	\$ 22,807	\$ 62,360	\$ 36,915	\$ 1,374,342	\$ 4,251
Receipts:							
Taxes	-	-	-	-	-	656,574	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	2,505	3,770	2,505	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	11,863	17,851	11,863	-	-
Total receipts	-	-	14,368	21,621	14,368	656,574	-
Disbursements:							
Personal services	-	-	-	6,205	1,573	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	350	-	13,900	59,889	11,394	1,374,342	193
Total disbursements	350	-	13,900	66,094	12,967	1,374,342	193
Excess (deficiency) of receipts over disbursements	(350)	-	468	(44,473)	1,401	(717,768)	(193)
Cash and investments - ending	\$ 13,424	\$ 3,346	\$ 23,275	\$ 17,887	\$ 38,316	\$ 656,574	\$ 4,058

RIPLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Clerk Trust Fund	Sheriff Commissary	Clerk Support Fund	Clerk Court Ordered Acct	School Supplemental	Adult Administrative Fees	Juvenile Administrative Fees
Cash and investments - beginning	\$ 334,382	\$ 69,770	\$ 11,560	\$ 500	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	64,842	143,533	126,972
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	6,237	16,607	16,230
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2,213,800	38,534	564,534	9	-	-	-
Total receipts	<u>2,213,800</u>	<u>38,534</u>	<u>564,534</u>	<u>9</u>	<u>71,079</u>	<u>160,140</u>	<u>143,202</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,143,350	45,539	563,738	-	71,079	160,140	143,202
Total disbursements	<u>2,143,350</u>	<u>45,539</u>	<u>563,738</u>	<u>-</u>	<u>71,079</u>	<u>160,140</u>	<u>143,202</u>
Excess (deficiency) of receipts over disbursements	<u>70,450</u>	<u>(7,005)</u>	<u>796</u>	<u>9</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 404,832</u>	<u>\$ 62,765</u>	<u>\$ 12,356</u>	<u>\$ 509</u>	<u>\$ -</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, 2012  
 (Continued)

	Juvenile Detention In Home	Community Policing	Township Firefighting Tax	Library Tax	Library Debt Payment	Home Incarceration/ Work Release	School Debt Service Tax
Cash and investments - beginning	\$ 7,202	\$ 1,493	\$ -	\$ -	\$ -	\$ 119,013	\$ -
Receipts:							
Taxes	-	-	108,498	517,138	126,590	-	4,251,602
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	12,674	59,579	18,479	-	481,227
Charges for services	1,386	2,157	-	-	-	27,170	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	26,054	-
Total receipts	<u>1,386</u>	<u>2,157</u>	<u>121,172</u>	<u>576,717</u>	<u>145,069</u>	<u>53,224</u>	<u>4,732,829</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	6,478	-
Other services and charges	2,463	-	-	-	-	21,907	-
Capital outlay	-	-	-	-	-	58,739	-
Other disbursements	-	2,684	121,172	576,717	145,069	-	4,732,829
Total disbursements	<u>2,463</u>	<u>2,684</u>	<u>121,172</u>	<u>576,717</u>	<u>145,069</u>	<u>87,124</u>	<u>4,732,829</u>
Excess (deficiency) of receipts over disbursements	<u>(1,077)</u>	<u>(527)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(33,900)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 6,125</u>	<u>\$ 966</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 85,113</u>	<u>\$ -</u>

RIPLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Corporation Tax	School Pension Debt	Motor Vehicle Hwy - St Tax	Township Poor	School Transportation	School Capital Projects	Memorial Pool Tax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	1,609,675	151,727	588,485	71,907	2,882,269	3,412,421	37,959
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	176,789	14,594	51,817	9,215	338,466	394,739	3,288
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>1,786,464</u>	<u>166,321</u>	<u>640,302</u>	<u>81,122</u>	<u>3,220,735</u>	<u>3,807,160</u>	<u>41,247</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>1,786,464</u>	<u>166,321</u>	<u>640,302</u>	<u>81,122</u>	<u>3,220,735</u>	<u>3,807,160</u>	<u>41,247</u>
Total disbursements	<u>1,786,464</u>	<u>166,321</u>	<u>640,302</u>	<u>81,122</u>	<u>3,220,735</u>	<u>3,807,160</u>	<u>41,247</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2012  
 (Continued)

	Corporation Park	Corp Cumulative Fire Tax	Recreation (Twp) Tax	Corp.Cum.Cap. Development	Fire Territory	Law Enforc.Cont.Ed. Sheriff	State Welfare Allocation
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 490	\$ -
Receipts:							
Taxes	107,881	40,382	64	112,530	66,270	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	9,461	3,498	9	9,404	9,791	-	1,388,198
Charges for services	-	-	-	-	-	1,303	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>117,342</u>	<u>43,880</u>	<u>73</u>	<u>121,934</u>	<u>76,061</u>	<u>1,303</u>	<u>1,388,198</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>117,342</u>	<u>43,880</u>	<u>73</u>	<u>121,934</u>	<u>76,061</u>	<u>1,519</u>	<u>1,388,198</u>
Total disbursements	<u>117,342</u>	<u>43,880</u>	<u>73</u>	<u>121,934</u>	<u>76,061</u>	<u>1,519</u>	<u>1,388,198</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(216)	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 274</u>	<u>\$ -</u>

RIPLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Bus Replacement	Property Tax Credit	Riverboat Wagering Tax Rev. Sh	Belterra Revenue Clearing Fund	Wagering Tax Revenue Clearing	Bioterrorism Grant (BPRS-A 69)	Rc Comm Tobacco Grant
Cash and investments - beginning	\$ -	\$ -	\$ 164,582	\$ -	\$ -	\$ 8,564	\$ -
Receipts:							
Taxes	645,197	1,355,103	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	81,061	-	-	308,798	-	-	-
Charges for services	-	-	97,970	-	170,716	11,000	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	133
Total receipts	<u>726,258</u>	<u>1,355,103</u>	<u>97,970</u>	<u>308,798</u>	<u>170,716</u>	<u>11,000</u>	<u>133</u>
Disbursements:							
Personal services	-	-	-	-	-	8,962	-
Supplies	-	-	-	-	-	2,934	-
Other services and charges	-	-	-	-	-	1,528	-
Capital outlay	-	-	76,538	-	-	2,500	-
Other disbursements	<u>726,258</u>	<u>1,355,103</u>	<u>-</u>	<u>308,798</u>	<u>170,716</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>726,258</u>	<u>1,355,103</u>	<u>76,538</u>	<u>308,798</u>	<u>170,716</u>	<u>15,924</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>21,432</u>	<u>-</u>	<u>-</u>	<u>(4,924)</u>	<u>133</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 186,014</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,640</u>	<u>\$ 133</u>

RIPLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	HAVATitle III- Nonreverting	Homeland Security Sub Grant	NACCHO/Ctr for Disease Control	RCCF - Tarter Grant	RCCF - Crum Grant	RC Substance Abuse Grant-LLC	Juv. Substance Abuse Fund
Cash and investments - beginning	\$ 52,347	\$ 1,060	\$ 3,033	\$ 600	\$ 100	\$ 96	\$ 15,927
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	10,000	-	-	-	-	-	1,295
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	5,000	-	-	12,000	-
Total receipts	10,000	-	5,000	-	-	12,000	1,295
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	4,686	325	-	-	-
Other services and charges	-	-	2,038	-	-	-	1,986
Capital outlay	22,044	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	10,326	-
Total disbursements	22,044	-	6,724	325	-	10,326	1,986
Excess (deficiency) of receipts over disbursements	(12,044)	-	(1,724)	(325)	-	1,674	(691)
Cash and investments - ending	\$ 40,303	\$ 1,060	\$ 1,309	\$ 275	\$ 100	\$ 1,770	\$ 15,236

RIPLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	RCCF-Grant for lighting project	Historic Landmarks Foundation	ISDH-MRC Grant	Standardbred Grandstand/ Track	Endowment Fund	Court Interpretive Services	RSRF-Grant for Veteran Memorial
Cash and investments - beginning	\$ 1	\$ 1,500	\$ -	\$ 5,086	\$ 26,542	\$ 118	\$ 14,966
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	5,000	-	-	-	1,000
Total receipts	-	-	5,000	-	-	-	1,000
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	181	-	-	-	-
Other services and charges	-	-	239	-	4,275	-	15,966
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	420	-	4,275	-	15,966
Excess (deficiency) of receipts over disbursements	-	-	4,580	-	(4,275)	-	(14,966)
Cash and investments - ending	\$ 1	\$ 1,500	\$ 4,580	\$ 5,086	\$ 22,267	\$ 118	\$ -

RIPLEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	RSRF-Grant for chipper box	RCCF-Military Service Fund	Tornado Relief - Harrison Co.	RSRF-EMS cardiac monitor	Trail-Riders	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,764,369
Receipts:						
Taxes	-	-	-	-	-	30,004,233
Licenses and permits	-	-	-	-	-	44,615
Intergovernmental	-	-	-	-	-	6,699,555
Charges for services	-	-	-	-	-	2,175,767
Fines and forfeits	-	-	-	-	-	75,273
Other receipts	50,000	700	20,000	31,683	17,200	13,070,600
Total receipts	50,000	700	20,000	31,683	17,200	52,070,043
Disbursements:						
Personal services	-	-	-	-	-	6,943,482
Supplies	-	-	-	-	-	964,058
Other services and charges	-	-	-	-	-	4,624,252
Capital outlay	50,000	-	-	-	-	6,700,023
Other disbursements	-	-	-	-	-	39,054,239
Total disbursements	50,000	-	-	-	-	58,286,054
Excess (deficiency) of receipts over disbursements	-	700	20,000	31,683	17,200	(6,216,011)
Cash and investments - ending	\$ -	\$ 700	\$ 20,000	\$ 31,683	\$ 17,200	\$ 14,548,358

RIPLEY COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2012

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Louis Mitchell	Storage space	\$ 9,600	1/1/2011	12/31/2012
Pitney Bowes	Mailing system	12,528	11/3/2008	11/3/2013
SECAP	Mail machine	<u>3,207</u>	1/1/2012	3/31/2018
Total of annual lease payments		<u>\$ 25,335</u>		

RIPLEY COUNTY  
OTHER REPORT

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

County Auditor

RIPLEY COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on October 6, 2014, with William Wagner, Auditor.