

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

PIKE COUNTY, INDIANA

January 1, 2013 to December 31, 2013



FILED
01/30/2015

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Ronald K. Wilson	01-01-11 to 12-31-14
Treasurer	Marta Query	01-01-13 to 12-31-16
Clerk	Carol Austin	01-01-13 to 12-31-16
Sheriff	Jeremy Britton	01-01-11 to 12-31-14
Recorder	Jody Hoover	01-01-11 to 12-31-14
President of the Board of County Commissioners	Brian Davis	01-01-13 to 12-31-14
President of the County Council	Greg Willis	01-01-13 to 12-31-14



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF PIKE COUNTY, INDIANA

We have examined the accompanying financial statement of Pike County (County), for the year ended December 31, 2013. 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, 2013.

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, 2013, on the basis of accounting described in Note 1.

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, Schedule of Leases and Debt, 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.

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

December 4, 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.

PIKE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2013

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
SHERIFF INMATE TRUST	\$ 3,383	\$ 82,097	\$ 85,311	\$ 169
PROSECUTOR BAD CHECK CASES	-	5,551	5,551	-
PIKE CO JAIL COMMISSARY	56,799	91,275	84,373	63,701
CLERKS TRUST ACCOUNT	2,222,517	1,238,873	1,569,598	1,891,792
GENERAL	2,827,418	6,176,112	6,482,553	2,520,977
ACCIDENT REPORT	3,788	435	1,149	3,074
CEDIT COUNTY SHARE	1,665,166	914,893	945,557	1,634,502
CITY AND TOWN COURT COSTS	5,763	3,364	-	9,127
CLERKS RECORDS PERPETUATION	1,006	4,916	-	5,922
CONGRESSIONAL SCHOOL INTEREST	18,802	1,492	4,312	15,982
CONGRESSIONAL SCHOOL PRINCIPAL	16,807	-	1,407	15,400
SALES DISCLOSURE COUNTY SHARE	12,706	1,700	3,728	10,678
CUMULATIVE BRIDGE	336,660	439,066	430,667	345,059
CUMULATIVE CAPITAL DEVELOPMENT	599,704	124,182	33,550	690,336
DRUG FREE COMMUNITY	20,560	12,150	17,376	15,334
EXTRADITION	600	-	-	600
FIREARMS TRAINING	14,943	9,040	7,177	16,806
HEALTH	157,632	176,165	148,286	185,511
IDENTIFICATION SECURITY PROTECTION	31,487	1,246	-	32,733
LANDFILL CLOSURE	17,847	1	222	17,626
LEVY EXCESS	5,590	-	-	5,590
LOCAL HEALTH MAINTENANCE	46,039	33,139	25,530	53,648
LOCAL ROAD AND STREET	8,974	125,305	139,084	(4,805)
MEDICAL CARE FOR INMATES	10,026	215	215	10,026
MISDEMEANANT	62,668	10,550	-	73,218
MOTOR VEHICLE HIGHWAY	426,096	1,614,673	1,640,823	399,946
PLAT BOOK	34,111	3,365	1,000	36,476
RAINY DAY	701,465	395	51,725	650,135
REASSESSMENT 2009	125,006	-	125,006	-
REASSESSMENT 2015	460,381	289,571	58,771	691,181
RECORDER'S RECORDS PERPETUATION	209,161	28,862	38,415	199,608
RIVERBOAT- SHERIFF PENSION	378,557	59,791	65,527	372,821
SUPPLEMENTAL PUBLIC DEFENDER	31,143	97,837	52,543	76,437
SURPLUS TAX	6,544	16,626	9,363	13,807
SURVEYOR'S CORNER PERPETUATION	22,940	3,567	1,532	24,975
TAX SALE REDEMPTION	2,081	29,217	30,961	337
TAX SALE SURPLUS	103,733	96,695	167,583	32,845
LHMF TOBACCO SETTLEMENT	56,348	7,059	11,400	52,007
GAL/CASA	-	9,350	9,350	-
ELECTION AND REGISTRATION	208,301	46,964	15,552	239,713
COUNTY ELECTED OFFICIALS TRAINING	1,747	1,246	2,499	494
PARK AND RECREATION	1,003,505	445,437	361,577	1,087,365
STATEWIDE 911	450,888	170,997	132,521	489,364
STATEWIDE GIS	500	4,000	3,000	1,500
ADULT PROBATION ADMINISTRATIVE SERVICES	31,735	9,181	12,658	28,258
SUPPLEMENTAL ADULT PROBATION SERVICES	332,605	67,879	42,192	358,292
SUPPLEMENTAL JUVENILE PROBATION SERVICES	19,103	1,405	-	20,508
PRETRIAL DIVERSION	68,105	43,670	44,206	67,569
PAYROLL CLEARING	104,733	3,368,063	3,344,663	128,133
SETTLEMENT	-	16,639,259	16,639,259	-
CEDIT HOMESTEAD CREDIT	16,487	139,266	155,753	-
HEA 1001 STATE HOMESTEAD CREDIT	13	-	-	13
HOMESTEAD CREDIT REBATE	1,165	-	-	1,165

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

PIKE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2013
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
STATE FINES AND FOREITURES	295	1,450	1,450	295
INFRACTION JUDGMENTS	595	9,929	10,524	-
OVERWEIGHT VEHICLE FINES	-	50	50	-
SPECIAL DEATH BENEFIT	80	795	875	-
SALES DISCLOSURE STATE SHARE	185	1,700	1,785	100
INTERSTATE COMPACT STATE SHARE	-	375	375	-
MORTGAGE RECORDING FEES STATE SHARE	115	1,233	1,348	-
INHERITANCE TAX	66,638	206,966	271,802	1,802
EDUCATIONAL PLATE FEES AGENCY	132	337	394	75
RIVERBOAT REVENUE SHARING	-	76,093	76,093	-
93.563 PROSECUTOR PCA	895	346	1,206	35
93.563 ARRA PROSECUTOR IV-D INCENTIVE	2,093	-	2,093	-
93.563 TITLE IV-D INCENTIVE	314,592	6,588	38,170	283,010
93.563 PROSECUTOR IV-D INCENTIVE	54,037	9,913	15,678	48,272
93.563 CLERK IV-D INCENTIVE POST OCT '99	47,352	6,588	11,552	42,388
COLEMAN CEMETERY PRINCIPAL	5,000	76	-	5,076
COUNTY LAW ENFORCEMENT CONTINUING EDUCATION	6,242	577	-	6,819
BIO-TERRORISM 2013 93.069	-	38,216	37,995	221
LAW ENFORCEMENT CONTINUING EDUCATION DISBURSABLE	63,428	2,126	2,684	62,870
DONATIONS FOR INMATE REHABILITATION	2,000	-	-	2,000
93.069 EMERGENCY PREPAREDNESS H1N1	(241)	241	-	-
ADVANCE COLLECTIONS	272,026	216,301	272,026	216,301
DRUG BUY ACCT	2,107	-	500	1,607
JURY USER FEES	32,216	1,720	-	33,936
EMS FOUNDATION GRANT (RADIO)	-	4,000	4,000	-
PIKE COUNTY JAIL INMATE FUND	-	9,552	7,541	2,011
EMS/CPR TRAINING	560	880	566	874
EMS DONATIONS	966	280	649	597
DONATION FUND	14,205	-	-	14,205
DONATIONS TO/FROM CEDA	2,332	-	-	2,332
EMERGENCY MANAGEMENT DONATIONS	1,646	5,425	-	7,071
REFUGE REVENUE SHARING	55,021	10,315	-	65,336
THORNTON TRUST PRINCIPAL	1,000	-	-	1,000
THORNTON TRUST INTEREST	2,347	-	-	2,347
PIKE COUNTY TOBACCO COALITION	6,605	-	-	6,605
COLEMAN CEMETERY INTEREST	2,422	-	960	1,462
COMMISSIONERS CERTIFICATE SALE	4,025	2,925	6,950	-
MANNED COLLECTION SITES	4,332	64,185	64,185	4,332
TAX SALE VENDOR FEES	12,734	12,611	-	25,345
TAX SALE COST	6,528	4,725	-	11,253
LOCAL EMERGENCY PLANNING	62,706	131	734	62,103
ROAD BONDING	36,325	-	26,250	10,075
EMS GRANT	646	3,415	3,415	646
97.042 EMPG REIMBURSABLE GRANT	-	17,879	17,879	-
BIO-TERRORISM	12,380	-	-	12,380
16.575 VICTIM ASSIST PROG GRANT	2,839	18,486	21,325	-
BROWNFIELD GRANT	15,968	18,005	18,207	15,766
BRIDGE 147 REPLACEMENT 80%	16,000	60,453	64,867	11,586
COMM EMERG RESPONSE GRANT	4,800	-	4,910	(110)
SIGN REPLACEMENT GRANT	(5,310)	29,960	26,209	(1,559)
Totals	<u>\$ 14,074,202</u>	<u>\$ 33,490,989</u>	<u>\$ 34,018,772</u>	<u>\$ 13,546,419</u>

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

PIKE COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

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), 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.

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: peddler licenses, dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

PIKE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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, 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 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.

PIKE 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.

PIKE 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 a cost-sharing 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.

PIKE 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. Cash Balance Deficits

The financial statement contains three funds with deficits in cash. For two funds, this is a result of expenditures from reimbursement type federal grants, for which reimbursement was not yet received as of December 31, 2013. The remaining fund is a result of disbursements in the current period exceeding receipts. The deficits will be repaid with subsequent period receipts.

PIKE COUNTY
 NOTES TO FINANCIAL STATEMENT
 (Continued)

Note 8. Restatements

For the year ended December 31, 2013, certain changes have been made to one of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of the restated beginning balance.

<u>Fund Name</u>	<u>Balance as of December 31, 2012</u>	<u>Prior Period Adjustment</u>	<u>Balance as of January 1, 2013</u>
Local Emergency Planning	<u>\$ 62,556</u>	<u>\$ 150</u>	<u>\$ 62,706</u>

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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.

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013

	SHERIFF INMATE TRUST	PROSECUTOR BAD CHECK CASES	PIKE CO JAIL COMMISSARY	CLERKS TRUST ACCOUNT	GENERAL	ACCIDENT REPORT	CEDIT COUNTY SHARE
Cash and investments - beginning	\$ 3,383	\$ -	\$ 56,799	\$ 2,222,517	\$ 2,827,418	\$ 3,788	\$ 1,665,166
Receipts:							
Taxes	-	-	-	-	4,833,306	-	913,370
Licenses and permits	-	-	-	-	9,891	-	-
Intergovernmental	-	-	-	-	360,401	-	-
Charges for services	-	-	-	-	572,399	435	-
Fines and forfeits	-	-	-	-	48,111	-	-
Other receipts	82,097	5,551	91,275	1,238,873	352,004	-	1,523
Total receipts	82,097	5,551	91,275	1,238,873	6,176,112	435	914,893
Disbursements:							
Personal services	-	-	-	-	5,077,100	-	-
Supplies	-	-	-	-	155,649	-	874,055
Other services and charges	-	-	-	-	774,829	-	5,225
Capital outlay	-	-	-	-	62,427	-	-
Other disbursements	85,311	5,551	84,373	1,569,598	412,548	1,149	66,277
Total disbursements	85,311	5,551	84,373	1,569,598	6,482,553	1,149	945,557
Excess (deficiency) of receipts over disbursements	(3,214)	-	6,902	(330,725)	(306,441)	(714)	(30,664)
Cash and investments - ending	\$ 169	\$ -	\$ 63,701	\$ 1,891,792	\$ 2,520,977	\$ 3,074	\$ 1,634,502

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	CITY AND TOWN COURT COSTS	CLERKS RECORDS PERPETUATION	CONGRESSIONAL SCHOOL INTEREST	CONGRESSIONAL SCHOOL PRINCIPAL	SALES DISCLOSURE COUNTY SHARE	CUMULATIVE BRIDGE	CUMULATIVE CAPITAL DEVELOPMENT
Cash and investments - beginning	\$ 5,763	\$ 1,006	\$ 18,802	\$ 16,807	\$ 12,706	\$ 336,660	\$ 599,704
Receipts:							
Taxes	-	-	-	-	-	300,561	116,058
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	119,759	8,124
Charges for services	-	-	-	-	1,700	18,746	-
Fines and forfeits	3,364	4,916	-	-	-	-	-
Other receipts	-	-	1,492	-	-	-	-
Total receipts	<u>3,364</u>	<u>4,916</u>	<u>1,492</u>	<u>-</u>	<u>1,700</u>	<u>439,066</u>	<u>124,182</u>
Disbursements:							
Personal services	-	-	-	-	-	214,503	-
Supplies	-	-	-	-	-	40,833	-
Other services and charges	-	-	-	-	-	61,634	-
Capital outlay	-	-	-	-	-	112,427	33,550
Other disbursements	-	-	4,312	1,407	3,728	1,270	-
Total disbursements	<u>-</u>	<u>-</u>	<u>4,312</u>	<u>1,407</u>	<u>3,728</u>	<u>430,667</u>	<u>33,550</u>
Excess (deficiency) of receipts over disbursements	<u>3,364</u>	<u>4,916</u>	<u>(2,820)</u>	<u>(1,407)</u>	<u>(2,028)</u>	<u>8,399</u>	<u>90,632</u>
Cash and investments - ending	<u>\$ 9,127</u>	<u>\$ 5,922</u>	<u>\$ 15,982</u>	<u>\$ 15,400</u>	<u>\$ 10,678</u>	<u>\$ 345,059</u>	<u>\$ 690,336</u>

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	DRUG FREE COMMUNITY	EXTRADITION	FIREARMS TRAINING	HEALTH	IDENTIFICATION SECURITY PROTECTION	LANDFILL CLOSURE	LEVY EXCESS
Cash and investments - beginning	\$ 20,560	\$ 600	\$ 14,943	\$ 157,632	\$ 31,487	\$ 17,847	\$ 5,590
Receipts:							
Taxes	-	-	-	133,168	-	-	-
Licenses and permits	-	-	9,040	1,400	-	-	-
Intergovernmental	-	-	-	9,322	-	-	-
Charges for services	-	-	-	32,212	1,246	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	12,150	-	-	63	-	1	-
Total receipts	<u>12,150</u>	<u>-</u>	<u>9,040</u>	<u>176,165</u>	<u>1,246</u>	<u>1</u>	<u>-</u>
Disbursements:							
Personal services	3,906	-	-	126,291	-	-	-
Supplies	-	-	-	12,549	-	-	-
Other services and charges	5,060	-	-	6,470	-	-	-
Capital outlay	-	-	-	1,215	-	-	-
Other disbursements	8,410	-	7,177	1,761	-	222	-
Total disbursements	<u>17,376</u>	<u>-</u>	<u>7,177</u>	<u>148,286</u>	<u>-</u>	<u>222</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(5,226)</u>	<u>-</u>	<u>1,863</u>	<u>27,879</u>	<u>1,246</u>	<u>(221)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 15,334</u>	<u>\$ 600</u>	<u>\$ 16,806</u>	<u>\$ 185,511</u>	<u>\$ 32,733</u>	<u>\$ 17,626</u>	<u>\$ 5,590</u>

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	LOCAL HEALTH MAINTENANCE	LOCAL ROAD AND STREET	MEDICAL CARE FOR INMATES	MISDEMEANANT	MOTOR VEHICLE HIGHWAY	PLAT BOOK	RAINY DAY
Cash and investments - beginning	\$ 46,039	\$ 8,974	\$ 10,026	\$ 62,668	\$ 426,096	\$ 34,111	\$ 701,465
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	125,305	-	10,550	1,507,270	-	-
Charges for services	33,139	-	-	-	-	3,365	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	215	-	107,403	-	395
Total receipts	<u>33,139</u>	<u>125,305</u>	<u>215</u>	<u>10,550</u>	<u>1,614,673</u>	<u>3,365</u>	<u>395</u>
Disbursements:							
Personal services	24,632	-	-	-	819,589	-	-
Supplies	-	139,084	-	-	552,012	-	-
Other services and charges	898	-	215	-	167,827	-	640
Capital outlay	-	-	-	-	62,321	-	51,085
Other disbursements	-	-	-	-	39,074	1,000	-
Total disbursements	<u>25,530</u>	<u>139,084</u>	<u>215</u>	<u>-</u>	<u>1,640,823</u>	<u>1,000</u>	<u>51,725</u>
Excess (deficiency) of receipts over disbursements	<u>7,609</u>	<u>(13,779)</u>	<u>-</u>	<u>10,550</u>	<u>(26,150)</u>	<u>2,365</u>	<u>(51,330)</u>
Cash and investments - ending	<u>\$ 53,648</u>	<u>\$ (4,805)</u>	<u>\$ 10,026</u>	<u>\$ 73,218</u>	<u>\$ 399,946</u>	<u>\$ 36,476</u>	<u>\$ 650,135</u>

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	REASSESSMENT 2009	REASSESSMENT 2015	RECORDER'S RECORDS PERPETUATION	RIVERBOAT- SHERIFF PENSION	SUPPLEMENTAL PUBLIC DEFENDER	SURPLUS TAX	SURVEYOR'S CORNER PERPETUATION
Cash and investments - beginning	\$ 125,006	\$ 460,381	\$ 209,161	\$ 378,557	\$ 31,143	\$ 6,544	\$ 22,940
Receipts:							
Taxes	-	216,492	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	15,154	-	-	-	-	-
Charges for services	-	-	28,862	-	-	16,626	3,567
Fines and forfeits	-	-	-	59,791	20,629	-	-
Other receipts	-	57,925	-	-	77,208	-	-
Total receipts	-	289,571	28,862	59,791	97,837	16,626	3,567
Disbursements:							
Personal services	33,702	41,156	5,428	65,527	-	-	-
Supplies	2,627	-	-	-	-	-	-
Other services and charges	30,752	17,615	-	-	-	-	1,532
Capital outlay	-	-	-	-	-	-	-
Other disbursements	57,925	-	32,987	-	52,543	9,363	-
Total disbursements	125,006	58,771	38,415	65,527	52,543	9,363	1,532
Excess (deficiency) of receipts over disbursements	(125,006)	230,800	(9,553)	(5,736)	45,294	7,263	2,035
Cash and investments - ending	\$ -	\$ 691,181	\$ 199,608	\$ 372,821	\$ 76,437	\$ 13,807	\$ 24,975

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	TAX SALE REDEMPTION	TAX SALE SURPLUS	LHMF TOBACCO SETTLEMENT	GAL/CASA	ELECTION AND REGISTRATION	COUNTY ELECTED OFFICIALS TRAINING	PARK AND RECREATION
Cash and investments - beginning	\$ 2,081	\$ 103,733	\$ 56,348	\$ -	\$ 208,301	\$ 1,747	\$ 1,003,505
Receipts:							
Taxes	-	-	-	-	43,891	-	145,816
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	7,059	9,350	3,073	-	10,207
Charges for services	-	-	-	-	-	1,246	289,414
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	29,217	96,695	-	-	-	-	-
Total receipts	<u>29,217</u>	<u>96,695</u>	<u>7,059</u>	<u>9,350</u>	<u>46,964</u>	<u>1,246</u>	<u>445,437</u>
Disbursements:							
Personal services	-	-	-	-	3,184	-	146,504
Supplies	-	-	11,400	-	1,915	-	15,921
Other services and charges	-	-	-	-	10,378	-	90,124
Capital outlay	-	-	-	-	-	-	18,786
Other disbursements	30,961	167,583	-	9,350	75	2,499	90,242
Total disbursements	<u>30,961</u>	<u>167,583</u>	<u>11,400</u>	<u>9,350</u>	<u>15,552</u>	<u>2,499</u>	<u>361,577</u>
Excess (deficiency) of receipts over disbursements	<u>(1,744)</u>	<u>(70,888)</u>	<u>(4,341)</u>	<u>-</u>	<u>31,412</u>	<u>(1,253)</u>	<u>83,860</u>
Cash and investments - ending	<u>\$ 337</u>	<u>\$ 32,845</u>	<u>\$ 52,007</u>	<u>\$ -</u>	<u>\$ 239,713</u>	<u>\$ 494</u>	<u>\$ 1,087,365</u>

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	STATEWIDE 911	STATEWIDE GIS	ADULT PROBATION ADMINISTRATIVE SERVICES	SUPPLEMENTAL ADULT PROBATION SERVICES	SUPPLEMENTAL JUVENILE PROBATION SERVICES	PRETRIAL DIVERSION	PAYROLL CLEARING
Cash and investments - beginning	\$ 450,888	\$ 500	\$ 31,735	\$ 332,605	\$ 19,103	\$ 68,105	\$ 104,733
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	158,048	-	-	67,879	1,405	-	-
Fines and forfeits	-	-	9,181	-	-	43,670	-
Other receipts	12,949	4,000	-	-	-	-	3,368,063
Total receipts	170,997	4,000	9,181	67,879	1,405	43,670	3,368,063
Disbursements:							
Personal services	55,882	-	12,658	29,003	-	40,596	3,344,663
Supplies	-	-	-	5,023	-	9	-
Other services and charges	74,233	-	-	5,143	-	101	-
Capital outlay	2,406	-	-	3,023	-	3,500	-
Other disbursements	-	3,000	-	-	-	-	-
Total disbursements	132,521	3,000	12,658	42,192	-	44,206	3,344,663
Excess (deficiency) of receipts over disbursements	38,476	1,000	(3,477)	25,687	1,405	(536)	23,400
Cash and investments - ending	\$ 489,364	\$ 1,500	\$ 28,258	\$ 358,292	\$ 20,508	\$ 67,569	\$ 128,133

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	SETTLEMENT	CREDIT HOMESTEAD CREDIT	HEA 1001 STATE HOMESTEAD CREDIT	HOMESTEAD CREDIT REBATE	STATE FINES AND FOREITURES	INFRACTION JUDGMENTS	OVERWEIGHT VEHICLE FINES
Cash and investments - beginning	\$ -	\$ 16,487	\$ 13	\$ 1,165	\$ 295	\$ 595	\$ -
Receipts:							
Taxes	15,524,696	139,266	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	1,114,563	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	1,450	9,929	50
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>16,639,259</u>	<u>139,266</u>	<u>-</u>	<u>-</u>	<u>1,450</u>	<u>9,929</u>	<u>50</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	16,639,259	155,753	-	-	1,450	10,524	50
Total disbursements	<u>16,639,259</u>	<u>155,753</u>	<u>-</u>	<u>-</u>	<u>1,450</u>	<u>10,524</u>	<u>50</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(16,487)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(595)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13</u>	<u>\$ 1,165</u>	<u>\$ 295</u>	<u>\$ -</u>	<u>\$ -</u>

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	SPECIAL DEATH BENEFIT	SALES DISCLOSURE STATE SHARE	INTERSTATE COMPACT STATE SHARE	MORTGAGE RECORDING FEES STATE SHARE	INHERITANCE TAX	EDUCATIONAL PLATE FEES AGENCY	RIVERBOAT REVENUE SHARING
Cash and investments - beginning	\$ 80	\$ 185	\$ -	\$ 115	\$ 66,638	\$ 132	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	206,966	-	76,093
Charges for services	-	1,700	-	1,233	-	-	-
Fines and forfeits	795	-	375	-	-	337	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>795</u>	<u>1,700</u>	<u>375</u>	<u>1,233</u>	<u>206,966</u>	<u>337</u>	<u>76,093</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	875	1,785	375	1,348	271,802	394	76,093
Total disbursements	<u>875</u>	<u>1,785</u>	<u>375</u>	<u>1,348</u>	<u>271,802</u>	<u>394</u>	<u>76,093</u>
Excess (deficiency) of receipts over disbursements	<u>(80)</u>	<u>(85)</u>	<u>-</u>	<u>(115)</u>	<u>(64,836)</u>	<u>(57)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,802</u>	<u>\$ 75</u>	<u>\$ -</u>

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	93.563 PROSECUTOR PCA	93.563 ARRA PROSECUTOR IV-D INCENTIVE	93.563 TITLE IV-D INCENTIVE	93.563 PROSECUTOR IV-D INCENTIVE	93.563 CLERK IV-D INCENTIVE POST OCT '99	COLEMAN CEMETERY PRINCIPAL	COUNTY LAW ENFORCEMENT CONTINUING EDUCATION
Cash and investments - beginning	\$ 895	\$ 2,093	\$ 314,592	\$ 54,037	\$ 47,352	\$ 5,000	\$ 6,242
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	6,588	9,913	6,588	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	577
Other receipts	346	-	-	-	-	76	-
Total receipts	<u>346</u>	<u>-</u>	<u>6,588</u>	<u>9,913</u>	<u>6,588</u>	<u>76</u>	<u>577</u>
Disbursements:							
Personal services	-	-	38,170	5,101	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	1,206	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	2,093	-	10,577	11,552	-	-
Total disbursements	<u>1,206</u>	<u>2,093</u>	<u>38,170</u>	<u>15,678</u>	<u>11,552</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(860)</u>	<u>(2,093)</u>	<u>(31,582)</u>	<u>(5,765)</u>	<u>(4,964)</u>	<u>76</u>	<u>577</u>
Cash and investments - ending	<u>\$ 35</u>	<u>\$ -</u>	<u>\$ 283,010</u>	<u>\$ 48,272</u>	<u>\$ 42,388</u>	<u>\$ 5,076</u>	<u>\$ 6,819</u>

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	BIO-TERRORISM 2013 93.069	LAW ENFORCEMENT CONTINUING EDUCATION DISBURSABLE	DONATIONS FOR INMATE REHABILITATION	93.069 EMERGENCY PREPAREDNESS H1N1	ADVANCE COLLECTIONS	DRUG BUY ACCT	JURY USER FEES
Cash and investments - beginning	\$ -	\$ 63,428	\$ 2,000	\$ (241)	\$ 272,026	\$ 2,107	\$ 32,216
Receipts:							
Taxes	-	-	-	-	216,301	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	38,216	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	2,126	-	241	-	-	-
Other receipts	-	-	-	-	-	-	1,720
Total receipts	38,216	2,126	-	241	216,301	-	1,720
Disbursements:							
Personal services	12,130	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	25,865	2,684	-	-	272,026	500	-
Total disbursements	37,995	2,684	-	-	272,026	500	-
Excess (deficiency) of receipts over disbursements	221	(558)	-	241	(55,725)	(500)	1,720
Cash and investments - ending	\$ 221	\$ 62,870	\$ 2,000	\$ -	\$ 216,301	\$ 1,607	\$ 33,936

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	EMS FOUNDATION GRANT (RADIO)	PIKE COUNTY JAIL INMATE FUND	EMS/CPR TRAINING	EMS DONATIONS	DONATION FUND	DONATIONS TO/FROM CEDA	EMERGENCY MANAGEMENT DONATIONS
Cash and investments - beginning	\$ -	\$ -	\$ 560	\$ 966	\$ 14,205	\$ 2,332	\$ 1,646
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	880	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	4,000	9,552	-	280	-	-	5,425
Total receipts	4,000	9,552	880	280	-	-	5,425
Disbursements:							
Personal services	-	-	566	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	4,000	7,541	-	649	-	-	-
Total disbursements	4,000	7,541	566	649	-	-	-
Excess (deficiency) of receipts over disbursements	-	2,011	314	(369)	-	-	5,425
Cash and investments - ending	\$ -	\$ 2,011	\$ 874	\$ 597	\$ 14,205	\$ 2,332	\$ 7,071

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	REFUGE REVENUE SHARING	THORNTON TRUST PRINCIPAL	THORNTON TRUST INTEREST	PIKE COUNTY TOBACCO COALITION	COLEMAN CEMETERY INTEREST	COMMISSIONERS CERTIFICATE SALE	MANNED COLLECTION SITES
Cash and investments - beginning	\$ 55,021	\$ 1,000	\$ 2,347	\$ 6,605	\$ 2,422	\$ 4,025	\$ 4,332
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	10,315	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	64,185
Fines and forfeits	-	-	-	-	-	2,925	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>10,315</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,925</u>	<u>64,185</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	960	6,950	64,185
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>960</u>	<u>6,950</u>	<u>64,185</u>
Excess (deficiency) of receipts over disbursements	<u>10,315</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(960)</u>	<u>(4,025)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 65,336</u>	<u>\$ 1,000</u>	<u>\$ 2,347</u>	<u>\$ 6,605</u>	<u>\$ 1,462</u>	<u>\$ -</u>	<u>\$ 4,332</u>

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	TAX SALE VENDOR FEES	TAX SALE COST	LOCAL EMERGENCY PLANNING	ROAD BONDING	EMS GRANT	97.042 EMPG REIMBURSABLE GRANT	BIO-TERRORISM
Cash and investments - beginning	\$ 12,734	\$ 6,528	\$ 62,706	\$ 36,325	\$ 646	\$ -	\$ 12,380
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	12,611	4,725	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	131	-	3,415	17,879	-
Total receipts	<u>12,611</u>	<u>4,725</u>	<u>131</u>	<u>-</u>	<u>3,415</u>	<u>17,879</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	14	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	720	26,250	3,415	17,879	-
Total disbursements	<u>-</u>	<u>-</u>	<u>734</u>	<u>26,250</u>	<u>3,415</u>	<u>17,879</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>12,611</u>	<u>4,725</u>	<u>(603)</u>	<u>(26,250)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 25,345</u>	<u>\$ 11,253</u>	<u>\$ 62,103</u>	<u>\$ 10,075</u>	<u>\$ 646</u>	<u>\$ -</u>	<u>\$ 12,380</u>

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	16.575 VICTIM ASSIST PROG GRANT	BROWNFIELD GRANT	BRIDGE 147 REPLACEMENT 80%	COMM EMERG RESPONSE GRANT	SIGN REPLACEMENT GRANT	Totals
Cash and investments - beginning	\$ 2,839	\$ 15,968	\$ 16,000	\$ 4,800	\$ (5,310)	\$ 14,074,202
Receipts:						
Taxes	-	-	-	-	-	22,582,925
Licenses and permits	-	-	-	-	-	20,331
Intergovernmental	18,469	18,005	60,453	-	29,960	3,781,703
Charges for services	-	-	-	-	-	1,315,623
Fines and forfeits	-	-	-	-	-	208,467
Other receipts	17	-	-	-	-	5,581,940
Total receipts	<u>18,486</u>	<u>18,005</u>	<u>60,453</u>	<u>-</u>	<u>29,960</u>	<u>33,490,989</u>
Disbursements:						
Personal services	21,325	-	-	1,703	-	10,123,319
Supplies	-	-	-	-	-	1,811,077
Other services and charges	-	18,207	64,867	-	-	1,336,970
Capital outlay	-	-	-	-	26,209	376,949
Other disbursements	-	-	-	3,207	-	20,370,457
Total disbursements	<u>21,325</u>	<u>18,207</u>	<u>64,867</u>	<u>4,910</u>	<u>26,209</u>	<u>34,018,772</u>
Excess (deficiency) of receipts over disbursements	<u>(2,839)</u>	<u>(202)</u>	<u>(4,414)</u>	<u>(4,910)</u>	<u>3,751</u>	<u>(527,783)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 15,766</u>	<u>\$ 11,586</u>	<u>\$ (110)</u>	<u>\$ (1,559)</u>	<u>\$ 13,546,419</u>

PIKE COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2013

<u>Lessor</u>	<u>Purpose</u>	<u>Annual Lease Payment</u>	<u>Lease Beginning Date</u>	<u>Lease Ending Date</u>
Governmental activities: GERMAN AMERICAN BANK	GRADALL	\$ 35,565	4/18/2011	4/18/2016
Total governmental activities		<u>35,565</u>		
Total of annual lease payments		<u>\$ 35,565</u>		

PIKE COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2013

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.

	Ending Balance
Governmental activities:	
Land	\$ 151,000
Infrastructure	85,863
Buildings	6,579,804
Machinery, equipment, and vehicles	4,663,151
Total governmental activities	11,479,818
Total capital assets	\$ 11,479,818

PIKE COUNTY
OTHER REPORTS

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

County Auditor
Board of County Commissioners

PIKE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 4, 2014, with Robert K. Wilson, Auditor; Brian Davis, President of the Board of County Commissioners; and Greg Willis President of the County Council.