

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

PIKE COUNTY, INDIANA

January 1, 2014 to December 31, 2015



FILED
11/18/2016

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Ronald K. Wilson	01-01-11 to 12-31-18
County Treasurer	Marta Query	01-01-13 to 12-31-16
Clerk of the Circuit Court	Carol Austin	01-01-13 to 12-31-16
County Sheriff	Jeremy Britton	01-01-11 to 12-31-18
County Recorder	Jody Hoover	01-01-11 to 12-31-18
President of the Board of County Commissioners	Brian Davis	01-01-14 to 12-31-16
President of the County Council	Greg K. Willis	01-01-14 to 12-31-16



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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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 period of January 1, 2014 to December 31, 2015. 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 period of January 1, 2014 to December 31, 2015.

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 period of January 1, 2014 to December 31, 2015, 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 Schedules 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

September 29, 2016

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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 Years Ended December 31, 2014 and 2015

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14	Receipts	Disbursements	Cash and Investments 12-31-15
General	\$ 2,520,977	\$ 6,279,368	\$ 6,665,375	\$ 2,134,970	\$ 6,844,486	\$ 6,451,759	\$ 2,527,697
Accident Report	3,074	245	1,823	1,496	320	360	1,456
CEDIT County Share	1,634,502	909,746	857,158	1,687,090	951,164	1,513,041	1,125,213
City And Town Court Costs	9,127	3,781	-	12,908	3,830	-	16,738
Clerk's Records Perpetuation	5,922	5,985	-	11,907	9,059	1,347	19,619
Congressional School Interest	15,982	76	616	15,442	55	616	14,881
Congressional School Principal	15,400	-	-	15,400	-	-	15,400
Sales Disclosure- County Share	10,679	1,980	4,513	8,146	2,010	813	9,343
Cummulative Bridge	345,059	381,108	548,321	177,846	481,365	602,263	56,948
Cummulative Capital Development	690,336	122,346	113,791	698,891	127,282	424,059	402,114
Drug Free Community	15,334	15,791	11,284	19,841	17,301	11,125	26,017
Public Safety	-	-	-	-	150,000	-	150,000
Extradition And Sheriff's Assistance	7	-	-	7	-	-	7
Firearms Training	16,806	5,620	13,127	9,299	7,593	6,036	10,856
Health	185,511	57,960	147,676	95,795	152,444	150,691	97,548
Identification Security Protection	32,733	1,080	-	33,813	1,138	12,255	22,696
Levy Excess	5,590	-	-	5,590	-	-	5,590
Local Health Maintenance	53,648	33,139	32,771	54,016	33,139	28,306	58,849
Local Road And Street	(4,805)	125,819	108,747	12,267	127,318	96,156	43,429
Medical Care For Inmates	10,026	-	-	10,026	-	-	10,026
Misdemeanant	73,218	10,550	62,500	21,268	10,233	9,750	21,751
Motor Vehicle Highway	399,946	1,962,344	1,792,726	569,564	2,128,857	1,959,713	738,708
Plat Book	36,476	3,395	-	39,871	3,140	-	43,011
Rainy Day	650,135	-	13,161	636,974	-	-	636,974
Reassessment- 2015	-	982,929	157,639	825,290	-	180,682	644,608
Recorder's Records Perpetuation	199,608	28,739	39,958	188,389	28,031	22,314	194,106
Riverboat	372,821	59,584	114,032	318,373	61,473	100,073	279,773
Supplemental Public Defender Services	76,437	120,545	150,914	46,068	121,560	136,601	31,027
Surplus Tax	13,807	15,497	14,786	14,518	6,766	11,892	9,392
Surveyor's Corner Perpetuation	24,975	3,224	-	28,199	3,429	19,963	11,665
Tax Sale Redemption	337	26,408	26,744	1	63,370	63,017	354
Tax Sale Surplus	32,845	245,200	39,509	238,536	162,762	237,900	163,398
Local Health Department Trust Account	52,007	16,466	-	68,473	14,121	6,914	75,680
16.575 Victim Assistance Program	-	18,469	18,014	455	12,647	10,617	2,485
GAL/CASA	-	13,353	13,353	-	8,197	8,197	-
Election And Registration	239,713	100,496	73,390	266,819	31,431	55,340	242,910
County Elected Officials Training	494	1,080	889	685	1,138	377	1,446
Park And Recreation	1,087,365	430,513	550,665	967,213	311,769	580,800	698,182
Statewide 911	489,364	166,512	205,214	450,662	147,348	223,374	374,636
Statewide GIS	1,500	12,279	12,279	1,500	-	-	1,500
Reassessment 2015	691,181	-	691,181	-	-	-	-
Adult Probation Administrative	28,258	9,410	3,373	34,295	10,255	1,759	42,791
Supplemental Adult Probation Services	358,292	64,567	39,351	383,508	65,242	97,242	351,508
Supplemental Juvenile Probation Services	20,508	2,062	-	22,570	950	-	23,520
County User Fee	67,569	55,110	50,792	71,887	50,927	48,272	74,542
Donations	2,000	-	-	2,000	-	-	2,000
Payroll Clearing	128,133	3,646,483	3,628,431	146,185	3,635,346	3,627,772	153,759
Settlement	-	16,489,129	16,491,628	(2,499)	16,801,151	16,798,652	-
CEDIT Homestead Credit	-	125,880	125,880	-	126,454	126,454	-
HEA 1001 State Homestead Credit	13	-	-	13	-	-	13
Homestead Credit Rebate	1,165	-	-	1,165	-	1,165	-
State Fines And Forfeitures	295	1,865	1,815	345	3,396	2,451	1,290
Infraction Judgements	-	10,764	9,914	850	12,351	12,181	1,020
Overweight Vehicle Fines	-	250	250	-	626	626	-
Special Death Benefit	-	1,055	945	110	1,385	1,405	90
Sales Disclosure- State Share	100	1,835	1,720	215	1,970	2,035	150
Interstate Compact- State Share	-	500	375	125	380	505	-

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 Years Ended December 31, 2014 and 2015
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14	Receipts	Disbursements	Cash and Investments 12-31-15
Mortgage Recording Fees- State Share	-	1,078	1,005	73	1,170	1,158	85
Inheritance Tax	1,802	-	530	1,272	-	-	1,272
Education Plate Fees Agency	75	263	-	338	225	544	19
Riverboat Revenue Sharing	-	76,093	76,093	-	76,093	76,093	-
93.563 Prosecutor PCA	35	300	484	(149)	423	-	274
93.563 Title IV-D Incentive	283,010	6,327	39,029	250,308	5,989	41,081	215,216
93.563 Prosecutor IV-D Incentive- Post Oct '99	48,272	9,521	17,669	40,124	9,008	25,077	24,055
93.563 Clerk IV-D Incentive- Post Oct '99	42,388	6,327	9,250	39,465	5,989	9,901	35,553
Coleman Cemetery Principal	5,076	-	-	5,076	45	-	5,121
County Law Enforcement Continuing Education	6,819	647	56	7,410	754	166	7,998
Law Enforcement Continuing Education To Be Disbursed	62,870	2,472	2,207	63,135	2,779	2,398	63,516
Advance Collections	216,301	307,368	216,301	307,368	318,002	307,368	318,002
Landfill Closure	17,626	1	219	17,408	-	-	17,408
Pike County Jail Commissary	63,701	63,436	77,000	50,137	96,847	96,909	50,075
Drug Buy Acct	1,608	1	-	1,609	1	-	1,610
Sheriff Inmate Trust	697	-	169	528	-	-	528
Sheriff Cash Book	-	58,047	57,987	60	224,674	222,181	2,553
Prosecutor Bad Check Cases	-	14,398	14,398	-	4,629	4,629	-
Clerks Trust Account	1,890,306	1,920,735	1,886,095	1,924,946	1,280,387	1,342,377	1,862,956
Jury User Fees	33,936	2,074	-	36,010	2,198	-	38,208
ISETS- Clerk	1,485	100,721	100,705	1,501	79,403	80,137	767
EMA Grant	-	4,000	2,408	1,592	-	1,592	-
Pike County Jail Inmate Fund	2,469	105,500	99,641	8,328	118,819	123,093	4,054
EMA Reimbursable Grant	-	5,175	5,175	-	-	-	-
20.703 LEPC 2014 HMEP	-	16,000	16,000	-	4,360	4,360	-
Sheriff Extradition	600	-	-	600	-	-	600
93.069 Bio-Terrorism	221	-	-	221	13,388	13,037	572
97.067 SHSP (EMA Grant)	-	-	-	-	12,500	12,500	-
20.205 Bridge #150 80%	-	-	-	-	43,872	54,960	(11,088)
93.074 Bio Terrorism 2015	-	-	-	-	4,026	207	3,819
97.042 EMA Reimb Grant (Copier)	-	-	-	-	8,485	8,485	-
97.042 EMPG P25 Radio Upgrade	-	-	-	-	20,000	20,000	-
EMS/CPR Training	874	780	414	1,240	1,500	1,166	1,574
EMS Donations	597	5,100	650	5,047	9,200	12,919	1,328
Donation Fund	14,205	-	-	14,205	-	-	14,205
Donations To/From CEDA	2,332	300	53	2,579	-	839	1,740
Emergency Management Donations	7,071	-	-	7,071	-	-	7,071
Refuge Revenue Sharing	65,337	12,659	-	77,996	11,849	30,000	59,845
Thornton Trust Principal	1,000	-	-	1,000	-	-	1,000
Thornton Trust Interest	2,347	-	-	2,347	-	-	2,347
Pike County Tobacco Coalition	6,605	-	-	6,605	-	-	6,605
Coleman Cemetery Interest	1,462	-	960	502	-	480	22
Commissioners Certificate Sale	-	5,900	5,900	-	6,940	6,897	43
Manned Collection Sites	4,332	65,790	65,790	4,332	71,382	65,790	9,924
Tax Sale Vendor Fees	25,345	11,559	30,932	5,972	15,065	16,471	4,566
Tax Sale Cost	11,253	3,912	2,163	13,002	5,321	1,474	16,849
Local Emergency Planning	62,103	6,255	8,012	60,346	5,750	1,443	64,653
Road Bonding	10,075	-	-	10,075	-	5,000	5,075
EMS Grant	646	4,000	2,101	2,545	1,745	1,137	3,153
Bio-Terrorism	12,380	-	-	12,380	-	-	12,380
Brownfield Grant	15,766	-	-	15,766	272,448	272,448	15,766
Bridge 147 Replacement 80%	11,586	16,837	22,306	6,117	16,876	20,434	2,559
Comm Emerg Response Grant	(110)	110	-	-	-	-	-
Sign Replacement Grant	(1,559)	18,504	16,945	-	-	-	-
Totals	\$ 13,547,414	\$ 35,422,727	\$ 35,615,277	\$ 13,354,864	\$ 35,487,351	\$ 36,531,621	\$ 12,310,594

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 tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's 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 the following: peddler licenses, dog tax licenses, auctioneer licenses, 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 these types of receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions 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 including, but 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, which 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, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Capital outlay, which includes 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, the following: 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
One North Capitol, 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 some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants or expenditures exceeding receipts. The reimbursements for expenditures made by the County were not received by December 31.

Note 8. Restatements

For the year ended December 31, 2014, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

PIKE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Fund	Balance as of December 31, 2013	Prior Period Adjustment	Balance as of January 1, 2014
Sheriff Inmate Trust	\$ 169	\$ 528	\$ 697
Pike County Jail Inmate Fund	2,011	458	2,469
Extradition and Sheriff's Assistance	-	7	7

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OTHER INFORMATION - UNEXAMINED

The County's Annual Financial 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 County's Annual Financial Report 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 other 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, 2014

	General	Accident Report	CEDIT County Share	City And Town Court Costs	Clerk's Records Perpetuation	Congressional School Interest	Congressional School Principal	Sales Disclosure- County Share
Cash and investments - beginning	\$ 2,520,977	\$ 3,074	\$ 1,634,502	\$ 9,127	\$ 5,922	\$ 15,982	\$ 15,400	\$ 10,679
Receipts:								
Taxes	4,494,389	-	908,385	-	-	-	-	-
Licenses and permits	6,980	-	-	-	-	-	-	-
Intergovernmental receipts	328,930	-	-	-	-	-	-	-
Charges for services	576,711	245	-	-	-	-	-	1,980
Fines and forfeits	53,802	-	-	3,781	5,985	-	-	-
Other receipts	818,556	-	1,361	-	-	76	-	-
Total receipts	6,279,368	245	909,746	3,781	5,985	76	-	1,980
Disbursements:								
Personal services	5,068,333	-	-	-	-	-	-	-
Supplies	197,184	-	-	-	-	-	-	-
Other services and charges	1,035,234	-	5,081	-	-	-	-	-
Capital outlay	25,523	-	50,000	-	-	-	-	-
Other disbursements	339,101	1,823	802,077	-	-	616	-	4,513
Total disbursements	6,665,375	1,823	857,158	-	-	616	-	4,513
Excess (deficiency) of receipts over disbursements	(386,007)	(1,578)	52,588	3,781	5,985	(540)	-	(2,533)
Cash and investments - ending	\$ 2,134,970	\$ 1,496	\$ 1,687,090	\$ 12,908	\$ 11,907	\$ 15,442	\$ 15,400	\$ 8,146

PIKE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Cummulative Bridge	Cummulative Capital Development	Drug Free Community	Public Safety	Extradition And Sheriff's Assistance	Firearms Training	Health	Identification Security Protection
Cash and investments - beginning	\$ 345,059	\$ 690,336	\$ 15,334	\$ -	\$ 7	\$ 16,806	\$ 185,511	\$ 32,733
Receipts:								
Taxes	298,269	115,173	-	-	-	-	25,840	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	18,576	7,173	-	-	-	-	1,609	-
Charges for services	-	-	-	-	-	5,620	29,613	1,080
Fines and forfeits	-	-	15,791	-	-	-	-	-
Other receipts	64,263	-	-	-	-	-	898	-
Total receipts	381,108	122,346	15,791	-	-	5,620	57,960	1,080
Disbursements:								
Personal services	222,343	-	3,834	-	-	-	126,026	-
Supplies	85,774	-	-	-	-	-	11,701	-
Other services and charges	220,434	44,798	-	-	-	-	7,588	-
Capital outlay	57	53,993	-	-	-	-	342	-
Other disbursements	19,713	15,000	7,450	-	-	13,127	2,019	-
Total disbursements	548,321	113,791	11,284	-	-	13,127	147,676	-
Excess (deficiency) of receipts over disbursements	(167,213)	8,555	4,507	-	-	(7,507)	(89,716)	1,080
Cash and investments - ending	\$ 177,846	\$ 698,891	\$ 19,841	\$ -	\$ 7	\$ 9,299	\$ 95,795	\$ 33,813

PIKE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Levy Excess	Local Health Maintenance	Local Road And Street	Medical Care For Inmates	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day
Cash and investments - beginning	\$ 5,590	\$ 53,648	\$ (4,805)	\$ 10,026	\$ 73,218	\$ 399,946	\$ 36,476	\$ 650,135
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	33,139	125,819	-	-	1,859,166	-	-
Charges for services	-	-	-	-	-	-	3,395	-
Fines and forfeits	-	-	-	-	10,550	-	-	-
Other receipts	-	-	-	-	-	103,178	-	-
Total receipts	-	33,139	125,819	-	10,550	1,962,344	3,395	-
Disbursements:								
Personal services	-	27,388	-	-	-	886,816	-	-
Supplies	-	2,975	108,747	-	-	646,048	-	-
Other services and charges	-	-	-	-	-	80,622	-	13,161
Capital outlay	-	2,408	-	-	62,500	49,999	-	-
Other disbursements	-	-	-	-	-	129,241	-	-
Total disbursements	-	32,771	108,747	-	62,500	1,792,726	-	13,161
Excess (deficiency) of receipts over disbursements	-	368	17,072	-	(51,950)	169,618	3,395	(13,161)
Cash and investments - ending	\$ 5,590	\$ 54,016	\$ 12,267	\$ 10,026	\$ 21,268	\$ 569,564	\$ 39,871	\$ 636,974

PIKE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Reassessment- 2015	Recorder's Records Perpetuation	Riverboat	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ -	\$ 199,608	\$ 372,821	\$ 76,437	\$ 13,807	\$ 24,975	\$ 337	\$ 32,845
Receipts:								
Taxes	274,643	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	17,105	-	-	-	-	-	-	-
Charges for services	-	28,739	-	88,030	-	3,224	-	245,200
Fines and forfeits	-	-	59,584	32,515	-	-	-	-
Other receipts	691,181	-	-	-	15,497	-	26,408	-
Total receipts	982,929	28,739	59,584	120,545	15,497	3,224	26,408	245,200
Disbursements:								
Personal services	84,371	183	114,032	-	-	-	-	-
Supplies	2,425	-	-	-	-	-	-	-
Other services and charges	56,568	-	-	150,914	-	-	-	-
Capital outlay	9,553	-	-	-	-	-	-	-
Other disbursements	4,722	39,775	-	-	14,786	-	26,744	39,509
Total disbursements	157,639	39,958	114,032	150,914	14,786	-	26,744	39,509
Excess (deficiency) of receipts over disbursements	825,290	(11,219)	(54,448)	(30,369)	711	3,224	(336)	205,691
Cash and investments - ending	\$ 825,290	\$ 188,389	\$ 318,373	\$ 46,068	\$ 14,518	\$ 28,199	\$ 1	\$ 238,536

PIKE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Local Health Department Trust Account	16.575 Victim Assistance Program	GAL/CASA	Election And Registration	County Elected Officials Training	Park And Recreation	Statewide 911	Statewide GIS
Cash and investments - beginning	\$ 52,007	\$ -	\$ -	\$ 239,713	\$ 494	\$ 1,087,365	\$ 489,364	\$ 1,500
Receipts:								
Taxes	-	-	-	94,501	-	146,181	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	14,121	18,469	-	5,885	-	9,104	151,512	-
Charges for services	-	-	13,353	-	1,080	274,162	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	2,345	-	-	110	-	1,066	15,000	12,279
Total receipts	16,466	18,469	13,353	100,496	1,080	430,513	166,512	12,279
Disbursements:								
Personal services	-	18,014	-	37,253	-	167,139	59,414	-
Supplies	-	-	-	5,129	-	14,181	-	-
Other services and charges	-	-	-	31,008	-	215,622	75,637	-
Capital outlay	-	-	-	-	-	-	69,603	-
Other disbursements	-	-	13,353	-	889	153,723	560	12,279
Total disbursements	-	18,014	13,353	73,390	889	550,665	205,214	12,279
Excess (deficiency) of receipts over disbursements	16,466	455	-	27,106	191	(120,152)	(38,702)	-
Cash and investments - ending	\$ 68,473	\$ 455	\$ -	\$ 266,819	\$ 685	\$ 967,213	\$ 450,662	\$ 1,500

PIKE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Reassessment 2015	Adult Probation Administrative	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	County User Fee	Donations	Payroll Clearing	Settlement
Cash and investments - beginning	\$ 691,181	\$ 28,258	\$ 358,292	\$ 20,508	\$ 67,569	\$ 2,000	\$ 128,133	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	16,489,129
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	64,567	2,062	-	-	-	-
Fines and forfeits	-	9,410	-	-	55,110	-	-	-
Other receipts	-	-	-	-	-	-	3,646,483	-
Total receipts	-	9,410	64,567	2,062	55,110	-	3,646,483	16,489,129
Disbursements:								
Personal services	-	2,301	30,692	-	46,771	-	3,628,431	-
Supplies	-	-	6,397	-	4,021	-	-	-
Other services and charges	-	-	2,262	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	691,181	1,072	-	-	-	-	-	16,491,628
Total disbursements	691,181	3,373	39,351	-	50,792	-	3,628,431	16,491,628
Excess (deficiency) of receipts over disbursements	(691,181)	6,037	25,216	2,062	4,318	-	18,052	(2,499)
Cash and investments - ending	\$ -	\$ 34,295	\$ 383,508	\$ 22,570	\$ 71,887	\$ 2,000	\$ 146,185	\$ (2,499)

PIKE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	CEDIT Homestead Credit	HEA 1001 State Homestead Credit	Homestead Credit Rebate	State Fines And Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure- State Share
Cash and investments - beginning	\$ -	\$ 13	\$ 1,165	\$ 295	\$ -	\$ -	\$ -	\$ 100
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	125,880	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	1,835
Fines and forfeits	-	-	-	1,865	10,764	250	1,055	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	125,880	-	-	1,865	10,764	250	1,055	1,835
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	125,880	-	-	1,815	9,914	250	945	1,720
Total disbursements	125,880	-	-	1,815	9,914	250	945	1,720
Excess (deficiency) of receipts over disbursements	-	-	-	50	850	-	110	115
Cash and investments - ending	\$ -	\$ 13	\$ 1,165	\$ 345	\$ 850	\$ -	\$ 110	\$ 215

PIKE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Interstate Compact- State Share	Mortgage Recording Fees- State Share	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	93.563 Prosecutor PCA	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive- Post Oct '99
Cash and investments - beginning	\$ -	\$ -	\$ 1,802	\$ 75	\$ -	\$ 35	\$ 283,010	\$ 48,272
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	263	76,093	-	-	-
Charges for services	-	1,078	-	-	-	-	-	9,521
Fines and forfeits	500	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	300	6,327	-
Total receipts	500	1,078	-	263	76,093	300	6,327	9,521
Disbursements:								
Personal services	-	-	-	-	-	-	39,029	3,655
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	375	1,005	530	-	76,093	484	-	14,014
Total disbursements	375	1,005	530	-	76,093	484	39,029	17,669
Excess (deficiency) of receipts over disbursements	125	73	(530)	263	-	(184)	(32,702)	(8,148)
Cash and investments - ending	\$ 125	\$ 73	\$ 1,272	\$ 338	\$ -	\$ (149)	\$ 250,308	\$ 40,124

PIKE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	93.563 Clerk IV-D Incentive- Post Oct '99	Coleman Cemetery Principal	County Law Enforcement Continuing Education	Law Enforcement Continuing Education To Be Disbursed	Advance Collections	Landfill Closure	Pike County Jail Commissary	Drug Buy Acct
Cash and investments - beginning	\$ 42,388	\$ 5,076	\$ 6,819	\$ 62,870	\$ 216,301	\$ 17,626	\$ 63,701	\$ 1,608
Receipts:								
Taxes	-	-	-	-	307,368	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	647	2,472	-	-	-	-
Other receipts	6,327	-	-	-	-	1	63,436	1
Total receipts	6,327	-	647	2,472	307,368	1	63,436	1
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	219	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	9,250	-	56	2,207	216,301	-	77,000	-
Total disbursements	9,250	-	56	2,207	216,301	219	77,000	-
Excess (deficiency) of receipts over disbursements	(2,923)	-	591	265	91,067	(218)	(13,564)	1
Cash and investments - ending	\$ 39,465	\$ 5,076	\$ 7,410	\$ 63,135	\$ 307,368	\$ 17,408	\$ 50,137	\$ 1,609

PIKE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Sheriff Inmate Trust	Sheriff Cash Book	Prosecutor Bad Check Cases	Clerks Trust Account	Jury User Fees	ISETS- Clerk	EMA Grant	Pike County Jail Inmate Fund
Cash and investments - beginning	\$ 697	\$ -	\$ -	\$ 1,890,306	\$ 33,936	\$ 1,485	\$ -	\$ 2,469
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	4,000	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	2,074	-	-	-
Other receipts	-	58,047	14,398	1,920,735	-	100,721	-	105,500
Total receipts	-	58,047	14,398	1,920,735	2,074	100,721	4,000	105,500
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	169	57,987	14,398	1,886,095	-	100,705	2,408	99,641
Total disbursements	169	57,987	14,398	1,886,095	-	100,705	2,408	99,641
Excess (deficiency) of receipts over disbursements	(169)	60	-	34,640	2,074	16	1,592	5,859
Cash and investments - ending	\$ 528	\$ 60	\$ -	\$ 1,924,946	\$ 36,010	\$ 1,501	\$ 1,592	\$ 8,328

PIKE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	EMA Reimbursable Grant	20.703 LEPC 2014 HMEP	Sheriff Extradition	93.069 Bio-Terrorism	97.067 SHSP (EMA Grant)	20.205 Bridge #150 80%	93.074 Bio Terrorism 2015	97.042 EMA Reimb Grant (Copier)
Cash and investments - beginning	\$ -	\$ -	\$ 600	\$ 221	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	5,175	16,000	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>5,175</u>	<u>16,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	5,175	16,000	-	-	-	-	-	-
Total disbursements	<u>5,175</u>	<u>16,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 600</u>	<u>\$ 221</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

PIKE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	97.042 EMPG P25 Radio Upgrade	EMS/CPR Training	EMS Donations	Donation Fund	Donations To/From CEDA	Emergency Management Donations	Refuge Revenue Sharing	Thornton Trust Principal
Cash and investments - beginning	\$ -	\$ 874	\$ 597	\$ 14,205	\$ 2,332	\$ 7,071	\$ 65,337	\$ 1,000
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	12,659	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	780	5,100	-	300	-	-	-
Total receipts	-	780	5,100	-	300	-	12,659	-
Disbursements:								
Personal services	-	414	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	650	-	53	-	-	-
Total disbursements	-	414	650	-	53	-	-	-
Excess (deficiency) of receipts over disbursements	-	366	4,450	-	247	-	12,659	-
Cash and investments - ending	\$ -	\$ 1,240	\$ 5,047	\$ 14,205	\$ 2,579	\$ 7,071	\$ 77,996	\$ 1,000

PIKE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Thornton Trust Interest	Pike County Tobacco Coalition	Coleman Cemetery Interest	Commissioners Certificate Sale	Manned Collection Sites	Tax Sale Vendor Fees	Tax Sale Cost	Local Emergency Planning
Cash and investments - beginning	\$ 2,347	\$ 6,605	\$ 1,462	\$ -	\$ 4,332	\$ 25,345	\$ 11,253	\$ 62,103
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	6,142
Charges for services	-	-	-	5,900	65,790	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	11,559	3,912	113
Total receipts	-	-	-	5,900	65,790	11,559	3,912	6,255
Disbursements:								
Personal services	-	-	-	-	-	-	-	760
Supplies	-	-	-	-	-	-	-	206
Other services and charges	-	-	960	5,900	65,790	-	-	6,122
Capital outlay	-	-	-	-	-	-	-	924
Other disbursements	-	-	-	-	-	30,932	2,163	-
Total disbursements	-	-	960	5,900	65,790	30,932	2,163	8,012
Excess (deficiency) of receipts over disbursements	-	-	(960)	-	-	(19,373)	1,749	(1,757)
Cash and investments - ending	\$ 2,347	\$ 6,605	\$ 502	\$ -	\$ 4,332	\$ 5,972	\$ 13,002	\$ 60,346

PIKE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Road Bonding	EMS Grant	Bio-Terrorism	Brownfield Grant	Bridge 147 Replacement 80%	Comm Emerg Response Grant	Sign Replacement Grant	Totals
Cash and investments - beginning	\$ 10,075	\$ 646	\$ 12,380	\$ 15,766	\$ 11,586	\$ (110)	\$ (1,559)	\$ 13,547,414
Receipts:								
Taxes	-	-	-	-	-	-	-	23,153,878
Licenses and permits	-	-	-	-	-	-	-	6,980
Intergovernmental receipts	-	-	-	-	-	-	-	2,836,820
Charges for services	-	-	-	-	-	-	-	1,423,185
Fines and forfeits	-	-	-	-	-	-	-	266,155
Other receipts	-	4,000	-	-	16,837	110	18,504	7,735,709
Total receipts	-	4,000	-	-	16,837	110	18,504	35,422,727
Disbursements:								
Personal services	-	-	-	-	-	-	-	10,567,199
Supplies	-	-	-	-	-	-	-	1,084,788
Other services and charges	-	-	-	-	-	-	-	2,017,920
Capital outlay	-	-	-	-	-	-	-	324,902
Other disbursements	-	2,101	-	-	22,306	-	16,945	21,620,468
Total disbursements	-	2,101	-	-	22,306	-	16,945	35,615,277
Excess (deficiency) of receipts over disbursements	-	1,899	-	-	(5,469)	110	1,559	(192,550)
Cash and investments - ending	\$ 10,075	\$ 2,545	\$ 12,380	\$ 15,766	\$ 6,117	\$ -	\$ -	\$ 13,354,864

PIKE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015

	General	Accident Report	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	Congressional School Interest	Congressional School Principal	Sales Disclosure- County Share
Cash and investments - beginning	\$ 2,134,970	\$ 1,496	\$ 1,687,090	\$ 12,908	\$ 11,907	\$ 15,442	\$ 15,400	\$ 8,146
Receipts:								
Taxes	5,551,676	-	839,129	-	-	-	-	-
Licenses and permits	7,805	-	-	-	-	-	-	-
Intergovernmental receipts	376,176	-	-	-	-	-	-	-
Charges for services	612,243	320	-	-	-	-	-	2,010
Fines and forfeits	58,410	-	-	3,830	9,059	-	-	-
Other receipts	238,176	-	112,035	-	-	55	-	-
Total receipts	<u>6,844,486</u>	<u>320</u>	<u>951,164</u>	<u>3,830</u>	<u>9,059</u>	<u>55</u>	<u>-</u>	<u>2,010</u>
Disbursements:								
Personal services	5,079,439	-	-	-	-	-	-	-
Supplies	143,066	-	200,000	-	-	-	-	-
Other services and charges	787,684	-	5,272	-	-	-	-	-
Capital outlay	6,083	-	834,520	-	-	-	-	-
Other disbursements	435,487	360	473,249	-	1,347	616	-	813
Total disbursements	<u>6,451,759</u>	<u>360</u>	<u>1,513,041</u>	<u>-</u>	<u>1,347</u>	<u>616</u>	<u>-</u>	<u>813</u>
Excess (deficiency) of receipts over disbursements	<u>392,727</u>	<u>(40)</u>	<u>(561,877)</u>	<u>3,830</u>	<u>7,712</u>	<u>(561)</u>	<u>-</u>	<u>1,197</u>
Cash and investments - ending	<u>\$ 2,527,697</u>	<u>\$ 1,456</u>	<u>\$ 1,125,213</u>	<u>\$ 16,738</u>	<u>\$ 19,619</u>	<u>\$ 14,881</u>	<u>\$ 15,400</u>	<u>\$ 9,343</u>

PIKE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Cummulative Bridge	Cummulative Capital Development	Drug Free Community	Public Safety	Extradition And Sheriff's Assistance	Firearms Training	Health	Identification Security Protection
Cash and investments - beginning	\$ 177,846	\$ 698,891	\$ 19,841	\$ -	\$ 7	\$ 9,299	\$ 95,795	\$ 33,813
Receipts:								
Taxes	309,139	119,617	-	-	-	-	112,626	-
Licenses and permits	-	-	-	-	-	7,593	2,715	-
Intergovernmental receipts	19,810	7,665	-	-	-	-	7,217	-
Charges for services	89,228	-	-	-	-	-	29,874	1,138
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	63,188	-	17,301	150,000	-	-	12	-
Total receipts	481,365	127,282	17,301	150,000	-	7,593	152,444	1,138
Disbursements:								
Personal services	224,132	-	4,500	-	-	-	130,715	-
Supplies	34,397	-	-	-	-	-	10,392	-
Other services and charges	94,440	337,547	1,800	-	-	-	7,219	-
Capital outlay	248,623	78,150	-	-	-	-	-	-
Other disbursements	671	8,362	4,825	-	-	6,036	2,365	12,255
Total disbursements	602,263	424,059	11,125	-	-	6,036	150,691	12,255
Excess (deficiency) of receipts over disbursements	(120,898)	(296,777)	6,176	150,000	-	1,557	1,753	(11,117)
Cash and investments - ending	\$ 56,948	\$ 402,114	\$ 26,017	\$ 150,000	\$ 7	\$ 10,856	\$ 97,548	\$ 22,696

PIKE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Levy Excess	Local Health Maintenance	Local Road And Street	Medical Care For Inmates	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day
Cash and investments - beginning	\$ 5,590	\$ 54,016	\$ 12,267	\$ 10,026	\$ 21,268	\$ 569,564	\$ 39,871	\$ 636,974
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	127,318	-	-	1,860,045	-	-
Charges for services	-	33,139	-	-	-	-	3,140	-
Fines and forfeits	-	-	-	-	10,233	-	-	-
Other receipts	-	-	-	-	-	268,812	-	-
Total receipts	-	33,139	127,318	-	10,233	2,128,857	3,140	-
Disbursements:								
Personal services	-	27,228	-	-	-	899,443	-	-
Supplies	-	-	96,156	-	-	654,746	-	-
Other services and charges	-	1,078	-	-	9,750	163,353	-	-
Capital outlay	-	-	-	-	-	202,002	-	-
Other disbursements	-	-	-	-	-	40,169	-	-
Total disbursements	-	28,306	96,156	-	9,750	1,959,713	-	-
Excess (deficiency) of receipts over disbursements	-	4,833	31,162	-	483	169,144	3,140	-
Cash and investments - ending	\$ 5,590	\$ 58,849	\$ 43,429	\$ 10,026	\$ 21,751	\$ 738,708	\$ 43,011	\$ 636,974

PIKE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Reassessment- 2015	Recorder's Records Perpetuation	Riverboat	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 825,290	\$ 188,389	\$ 318,373	\$ 46,068	\$ 14,518	\$ 28,199	\$ 1	\$ 238,536
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	28,031	-	-	6,766	3,429	-	-
Fines and forfeits	-	-	61,473	36,452	-	-	-	-
Other receipts	-	-	-	85,108	-	-	63,370	162,762
Total receipts	-	28,031	61,473	121,560	6,766	3,429	63,370	162,762
Disbursements:								
Personal services	92,163	374	100,073	-	-	-	-	-
Supplies	2,925	-	-	-	-	-	-	-
Other services and charges	85,574	-	-	-	-	19,963	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	20	21,940	-	136,601	11,892	-	63,017	237,900
Total disbursements	180,682	22,314	100,073	136,601	11,892	19,963	63,017	237,900
Excess (deficiency) of receipts over disbursements	(180,682)	5,717	(38,600)	(15,041)	(5,126)	(16,534)	353	(75,138)
Cash and investments - ending	<u>\$ 644,608</u>	<u>\$ 194,106</u>	<u>\$ 279,773</u>	<u>\$ 31,027</u>	<u>\$ 9,392</u>	<u>\$ 11,665</u>	<u>\$ 354</u>	<u>\$ 163,398</u>

PIKE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Local Health Department Trust Account	16.575 Victim Assistance Program	GAL/CASA	Election And Registration	County Elected Officials Training	Park And Recreation	Statewide 911	Statewide GIS
Cash and investments - beginning	\$ 68,473	\$ 455	\$ -	\$ 266,819	\$ 685	\$ 967,213	\$ 450,662	\$ 1,500
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	14,121	7,647	8,197	-	-	-	-	-
Charges for services	-	-	-	-	1,138	311,514	147,348	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	5,000	-	31,431	-	255	-	-
Total receipts	<u>14,121</u>	<u>12,647</u>	<u>8,197</u>	<u>31,431</u>	<u>1,138</u>	<u>311,769</u>	<u>147,348</u>	<u>-</u>
Disbursements:								
Personal services	-	10,617	-	19,664	-	167,833	65,781	-
Supplies	6,914	-	-	5,980	-	12,589	788	-
Other services and charges	-	-	-	24,494	-	200,992	63,807	-
Capital outlay	-	-	-	3,395	-	-	92,998	-
Other disbursements	-	-	8,197	1,807	377	199,386	-	-
Total disbursements	<u>6,914</u>	<u>10,617</u>	<u>8,197</u>	<u>55,340</u>	<u>377</u>	<u>580,800</u>	<u>223,374</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>7,207</u>	<u>2,030</u>	<u>-</u>	<u>(23,909)</u>	<u>761</u>	<u>(269,031)</u>	<u>(76,026)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 75,680</u>	<u>\$ 2,485</u>	<u>\$ -</u>	<u>\$ 242,910</u>	<u>\$ 1,446</u>	<u>\$ 698,182</u>	<u>\$ 374,636</u>	<u>\$ 1,500</u>

PIKE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Reassessment 2015	Adult Probation Administrative	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	County User Fee	Donations	Payroll Clearing	Settlement
Cash and investments - beginning	\$ -	\$ 34,295	\$ 383,508	\$ 22,570	\$ 71,887	\$ 2,000	\$ 146,185	\$ (2,499)
Receipts:								
Taxes	-	-	-	-	-	-	-	15,515,362
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	1,281,161
Charges for services	-	-	65,219	950	-	-	-	4,628
Fines and forfeits	-	10,255	-	-	50,927	-	-	-
Other receipts	-	-	23	-	-	-	3,635,346	-
Total receipts	-	10,255	65,242	950	50,927	-	3,635,346	16,801,151
Disbursements:								
Personal services	-	-	89,459	-	42,929	-	3,627,772	-
Supplies	-	-	3,738	-	2,416	-	-	-
Other services and charges	-	-	4,045	-	927	-	-	-
Capital outlay	-	-	-	-	2,000	-	-	-
Other disbursements	-	1,759	-	-	-	-	-	16,798,652
Total disbursements	-	1,759	97,242	-	48,272	-	3,627,772	16,798,652
Excess (deficiency) of receipts over disbursements	-	8,496	(32,000)	950	2,655	-	7,574	2,499
Cash and investments - ending	\$ -	\$ 42,791	\$ 351,508	\$ 23,520	\$ 74,542	\$ 2,000	\$ 153,759	\$ -

PIKE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	CEDIT Homestead Credit	HEA 1001 State Homestead Credit	Homestead Credit Rebate	State Fines And Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure- State Share
Cash and investments - beginning	\$ -	\$ 13	\$ 1,165	\$ 345	\$ 850	\$ -	\$ 110	\$ 215
Receipts:								
Taxes	126,454	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	1,970
Fines and forfeits	-	-	-	3,396	12,351	626	1,385	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>126,454</u>	<u>-</u>	<u>-</u>	<u>3,396</u>	<u>12,351</u>	<u>626</u>	<u>1,385</u>	<u>1,970</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	<u>126,454</u>	<u>-</u>	<u>1,165</u>	<u>2,451</u>	<u>12,181</u>	<u>626</u>	<u>1,405</u>	<u>2,035</u>
Total disbursements	<u>126,454</u>	<u>-</u>	<u>1,165</u>	<u>2,451</u>	<u>12,181</u>	<u>626</u>	<u>1,405</u>	<u>2,035</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(1,165)</u>	<u>945</u>	<u>170</u>	<u>-</u>	<u>(20)</u>	<u>(65)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 13</u>	<u>\$ -</u>	<u>\$ 1,290</u>	<u>\$ 1,020</u>	<u>\$ -</u>	<u>\$ 90</u>	<u>\$ 150</u>

PIKE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Interstate Compact- State Share	Mortgage Recording Fees- State Share	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	93.563 Prosecutor PCA	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive- Post Oct '99
Cash and investments - beginning	\$ 125	\$ 73	\$ 1,272	\$ 338	\$ -	\$ (149)	\$ 250,308	\$ 40,124
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	76,093	-	5,989	9,008
Charges for services	-	1,170	-	-	-	-	-	-
Fines and forfeits	380	-	-	225	-	-	-	-
Other receipts	-	-	-	-	-	423	-	-
Total receipts	<u>380</u>	<u>1,170</u>	<u>-</u>	<u>225</u>	<u>76,093</u>	<u>423</u>	<u>5,989</u>	<u>9,008</u>
Disbursements:								
Personal services	-	-	-	-	-	-	41,081	2,048
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	505	1,158	-	544	76,093	-	-	23,029
Total disbursements	<u>505</u>	<u>1,158</u>	<u>-</u>	<u>544</u>	<u>76,093</u>	<u>-</u>	<u>41,081</u>	<u>25,077</u>
Excess (deficiency) of receipts over disbursements	<u>(125)</u>	<u>12</u>	<u>-</u>	<u>(319)</u>	<u>-</u>	<u>423</u>	<u>(35,092)</u>	<u>(16,069)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 85</u>	<u>\$ 1,272</u>	<u>\$ 19</u>	<u>\$ -</u>	<u>\$ 274</u>	<u>\$ 215,216</u>	<u>\$ 24,055</u>

PIKE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	93.563 Clerk IV-D Incentive- Post Oct '99	Coleman Cemetery Principal	County Law Enforcement Continuing Education	Law Enforcement Continuing Education To Be Disbursed	Advance Collections	Landfill Closure	Pike County Jail Commissary	Drug Buy Acct
Cash and investments - beginning	\$ 39,465	\$ 5,076	\$ 7,410	\$ 63,135	\$ 307,368	\$ 17,408	\$ 50,137	\$ 1,609
Receipts:								
Taxes	-	-	-	-	318,002	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	5,989	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	2,779	-	-	-	-
Other receipts	-	45	754	-	-	-	96,847	1
Total receipts	<u>5,989</u>	<u>45</u>	<u>754</u>	<u>2,779</u>	<u>318,002</u>	<u>-</u>	<u>96,847</u>	<u>1</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	9,901	-	166	2,398	307,368	-	96,909	-
Total disbursements	<u>9,901</u>	<u>-</u>	<u>166</u>	<u>2,398</u>	<u>307,368</u>	<u>-</u>	<u>96,909</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(3,912)</u>	<u>45</u>	<u>588</u>	<u>381</u>	<u>10,634</u>	<u>-</u>	<u>(62)</u>	<u>1</u>
Cash and investments - ending	<u>\$ 35,553</u>	<u>\$ 5,121</u>	<u>\$ 7,998</u>	<u>\$ 63,516</u>	<u>\$ 318,002</u>	<u>\$ 17,408</u>	<u>\$ 50,075</u>	<u>\$ 1,610</u>

PIKE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Sheriff Inmate Trust	Sheriff Cash Book	Prosecutor Bad Check Cases	Clerks Trust Account	Jury User Fees	ISETS- Clerk	EMA Grant	Pike County Jail Inmate Fund
Cash and investments - beginning	\$ 528	\$ 60	\$ -	\$ 1,924,946	\$ 36,010	\$ 1,501	\$ 1,592	\$ 8,328
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	2,198	-	-	-
Other receipts	-	224,674	4,629	1,280,387	-	79,403	-	118,819
Total receipts	-	224,674	4,629	1,280,387	2,198	79,403	-	118,819
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	222,181	4,629	1,342,377	-	80,137	1,592	123,093
Total disbursements	-	222,181	4,629	1,342,377	-	80,137	1,592	123,093
Excess (deficiency) of receipts over disbursements	-	2,493	-	(61,990)	2,198	(734)	(1,592)	(4,274)
Cash and investments - ending	\$ 528	\$ 2,553	\$ -	\$ 1,862,956	\$ 38,208	\$ 767	\$ -	\$ 4,054

PIKE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	EMA Reimbursable Grant	20.703 LEPC 2014 HMEP	Sheriff Extradition	93.069 Bio-Terrorism	97.067 SHSP (EMA Grant)	20.205 Bridge #150 80%	93.074 Bio Terrorism 2015	97.042 EMA Reimb Grant (Copier)
Cash and investments - beginning	\$ -	\$ -	\$ 600	\$ 221	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	4,360	-	13,388	12,500	43,872	4,026	8,485
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	4,360	-	13,388	12,500	43,872	4,026	8,485
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	4,360	-	13,037	12,500	54,960	207	8,485
Total disbursements	-	4,360	-	13,037	12,500	54,960	207	8,485
Excess (deficiency) of receipts over disbursements	-	-	-	351	-	(11,088)	3,819	-
Cash and investments - ending	\$ -	\$ -	\$ 600	\$ 572	\$ -	\$ (11,088)	\$ 3,819	\$ -

PIKE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	97.042 EMPG P25 Radio Upgrade	EMS/CPR Training	EMS Donations	Donation Fund	Donations To/From CEDA	Emergency Management Donations	Refuge Revenue Sharing	Thornton Trust Principal
Cash and investments - beginning	\$ -	\$ 1,240	\$ 5,047	\$ 14,205	\$ 2,579	\$ 7,071	\$ 77,996	\$ 1,000
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	11,849	-
Charges for services	-	120	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	20,000	1,380	9,200	-	-	-	-	-
Total receipts	20,000	1,500	9,200	-	-	-	11,849	-
Disbursements:								
Personal services	-	1,001	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	30,000	-
Other disbursements	20,000	165	12,919	-	839	-	-	-
Total disbursements	20,000	1,166	12,919	-	839	-	30,000	-
Excess (deficiency) of receipts over disbursements	-	334	(3,719)	-	(839)	-	(18,151)	-
Cash and investments - ending	\$ -	\$ 1,574	\$ 1,328	\$ 14,205	\$ 1,740	\$ 7,071	\$ 59,845	\$ 1,000

PIKE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Thornton Trust Interest	Pike County Tobacco Coalition	Coleman Cemetery Interest	Commissioners Certificate Sale	Manned Collection Sites	Tax Sale Vendor Fees	Tax Sale Cost	Local Emergency Planning
Cash and investments - beginning	\$ 2,347	\$ 6,605	\$ 502	\$ -	\$ 4,332	\$ 5,972	\$ 13,002	\$ 60,346
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	5,656
Charges for services	-	-	-	-	60,417	-	-	-
Fines and forfeits	-	-	-	6,940	-	-	-	-
Other receipts	-	-	-	-	10,965	15,065	5,321	94
Total receipts	-	-	-	6,940	71,382	15,065	5,321	5,750
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	5
Other services and charges	-	-	-	-	-	-	-	1,098
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	480	6,897	65,790	16,471	1,474	340
Total disbursements	-	-	480	6,897	65,790	16,471	1,474	1,443
Excess (deficiency) of receipts over disbursements	-	-	(480)	43	5,592	(1,406)	3,847	4,307
Cash and investments - ending	\$ 2,347	\$ 6,605	\$ 22	\$ 43	\$ 9,924	\$ 4,566	\$ 16,849	\$ 64,653

PIKE COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Road Bonding	EMS Grant	Bio-Terrorism	Brownfield Grant	Bridge 147 Replacement 80%	Comm Emerg Response Grant	Sign Replacement Grant	Totals
Cash and investments - beginning	\$ 10,075	\$ 2,545	\$ 12,380	\$ 15,766	\$ 6,117	\$ -	\$ -	\$ 13,354,864
Receipts:								
Taxes	-	-	-	-	-	-	-	22,892,005
Licenses and permits	-	-	-	-	-	-	-	18,113
Intergovernmental receipts	-	-	-	272,275	16,876	-	-	4,199,723
Charges for services	-	-	-	-	-	-	-	1,403,792
Fines and forfeits	-	-	-	-	-	-	-	270,919
Other receipts	-	1,745	-	173	-	-	-	6,702,799
Total receipts	-	1,745	-	272,448	16,876	-	-	35,487,351
Disbursements:								
Personal services	-	-	-	-	-	-	-	10,626,252
Supplies	-	-	-	-	-	-	-	1,174,112
Other services and charges	-	-	-	262,614	20,434	-	-	2,092,091
Capital outlay	-	-	-	-	-	-	-	1,497,771
Other disbursements	5,000	1,137	-	9,834	-	-	-	21,141,395
Total disbursements	5,000	1,137	-	272,448	20,434	-	-	36,531,621
Excess (deficiency) of receipts over disbursements	(5,000)	608	-	-	(3,558)	-	-	(1,044,270)
Cash and investments - ending	\$ 5,075	\$ 3,153	\$ 12,380	\$ 15,766	\$ 2,559	\$ -	\$ -	\$ 12,310,594

PIKE COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2015

<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 of annual lease payments		<u>\$ 35,565</u>		

PIKE COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2015

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	\$ 176,000
Infrastructure	85,863
Buildings	6,921,646
Machinery, equipment, and vehicles	<u>4,953,388</u>
Total governmental activities	<u>12,136,897</u>
Total capital assets	<u><u>\$ 12,136,897</u></u>

OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.