

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

FINANCIAL STATEMENT AUDIT REPORT

OF

PIKE COUNTY, INDIANA

January 1, 2022 to December 31, 2023



FILED

10/07/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Judith Gumbel	01-01-22 to 12-31-24
County Treasurer	Susan Brittain	01-01-22 to 12-31-24
Clerk of the Circuit Court	Lana Griffith	01-01-22 to 12-31-24
County Sheriff	Kent Johnson Jason McKinney	01-01-22 to 12-31-22 01-01-23 to 12-31-24
County Recorder	Jeff Harting	01-01-22 to 12-31-24
President of the Board of County Commissioners	Mark Flint	01-01-22 to 12-31-24
President of the County Council	Jon W. Craig	01-01-22 to 12-31-24



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF PIKE COUNTY, INDIANA

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Pike County (County), which comprises the financial position and results of operations for the period of January 1, 2022 to December 31, 2023, and the related notes to the financial statement as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County for the period of January 1, 2022 to December 31, 2023, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, for the period of January 1, 2022 to December 31, 2023, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statement, 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 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 the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis and the Schedule of Leases and Debt, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.


Beth Kelley, CPA, CFE
Deputy State Examiner

September 24, 2024

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES AND OTHER INFORMATION

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.

The County's Annual Financial Reports information can be found on the Indiana Gateway for Government Units 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 Reports referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

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

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PIKE COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2022 and 2023

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-22	Receipts	Disbursements	12-31-22	Receipts	Disbursements	
Advanced Collections	\$ 507,937	\$ 383,946	\$ 507,937	\$ 383,946	\$ 362,960	\$ 383,947	\$ 362,959
Pike County Jail Commissary	67,621	140,117	166,688	41,050	175,289	193,275	23,064
Odyssey Trust	375,184	1,116,506	1,122,560	369,130	1,043,029	1,093,285	318,874
ISETS-Clerk	85	87,008	86,952	141	67,734	67,644	231
Jail Inmate Fund	25,378	251,867	255,946	21,299	272,074	253,315	40,058
Drug Buy Account	1,046	-	-	1,046	-	296	750
General	6,943,708	7,325,361	6,824,306	7,444,763	7,705,649	7,587,207	7,563,205
Accident Report	1,715	360	-	2,075	470	-	2,545
LIT (CEDIT) Economic Development	4,494,289	1,451,047	620,291	5,325,045	1,439,101	1,093,022	5,671,124
City And Town Court Costs	45,409	5,641	-	51,050	5,739	-	56,789
Clerks Records Perpetuation	86,717	15,021	-	101,738	15,079	3,881	112,936
Sales Disclosure County Share	22,484	4,040	5,168	21,356	4,020	-	25,376
Cumulative Bridge	431,325	247,531	322,473	356,383	255,390	293,951	317,822
Cumulative Capital Development	299,187	208,396	90,393	417,190	95,570	192,158	320,602
Drug Free Community	19,435	12,096	19,434	12,097	12,285	12,097	12,285
Recorders Enhancement Fund	-	5,859	2,243	3,616	16,899	9,197	11,318
Extradition	670	-	-	670	-	-	670
Firearms Training	10,506	16,800	10,047	17,259	8,400	13,732	11,927
Health	369,844	331,562	208,949	492,457	324,772	224,341	592,888
Identification Security Protec	9,700	2,455	-	12,155	2,305	-	14,460
Local Health Maintenance	69,307	33,139	30,179	72,267	33,139	32,226	73,180
Local Road And Street	274,649	242,734	288,365	229,018	252,189	275,691	205,516
LIT Public Safety - EMS	140,531	1,830,798	1,504,776	466,553	2,315,481	2,018,352	763,682
Restricted MVH	515,570	1,287,333	1,304,953	497,950	1,335,638	1,629,499	204,089
Medical Care For Inmates	1,924	135	1,653	406	42	-	448
Misdemeanant	23,431	10,233	10,969	22,695	7,475	10,296	19,874
Motor Vehicle Highway	974,273	1,361,700	895,549	1,440,424	1,408,736	1,044,195	1,804,965
Plat Book	58,512	7,990	7,189	59,313	7,570	7,224	59,659
Rainy Day	535,275	-	-	535,275	-	-	535,275
Recorders Record Perpetuation	200,741	59,225	52,498	207,468	49,620	55,109	201,979
Riverboat- Sheriff Pension	4,004	56,243	60,000	247	56,508	55,566	1,189
Sex & Violent Offender 90%	5,611	1,314	1,489	5,436	1,035	445	6,026
Supplemental Public Defender	167,495	86,314	72,480	181,329	77,192	119,178	139,343
Surplus Tax	23,064	12,750	8,480	27,334	13,424	18,247	22,511
Surveyor's Corner Perpetuation	70,670	12,865	25,800	57,735	11,808	39,350	30,193
Tax Sale Redemption	9,269	82,570	32,018	59,821	40,293	95,183	4,931
Tax Sale Surplus	316,303	558,899	235,653	639,549	185,970	505,173	320,346
LHMF Tobacco Settlement	79,683	13,755	7,572	85,866	13,755	11,437	88,184
GAL/CASA	-	23,672	23,672	-	17,478	17,478	-
Election And Registration	223,846	-	71,720	152,126	123,608	35,592	240,142
County Elected Officials Train	11,061	2,455	682	12,834	2,305	1,305	13,834
Park And Recreation	1,057,050	529,282	567,671	1,018,661	751,967	575,098	1,195,530
Statewide 911	447,436	177,352	401,631	223,157	203,520	219,599	207,078
Reassessment 2015	238,876	247,724	229,856	256,744	316,413	199,625	373,532
Adult Probation Administrative	75,490	5,193	2,739	77,944	5,418	1,911	81,451
Supplemental Adult Probation S	164,408	50,945	81,681	133,672	42,329	89,514	86,487
Supplemental Juvenile Formal	29,113	770	-	29,883	305	-	30,188

PIKE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2022 and 2023

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-22	Receipts	Disbursements	12-31-22	Receipts	Disbursements	
Law Enf Cont Ed To Be Disburse	65,511	5,265	4,733	66,043	5,083	4,597	66,529
Pike Co Seizure	5,340	-	-	5,340	-	-	5,340
K9-Sheriff	8,269	17,534	2,786	23,017	6,024	18,297	10,744
Donations	2,000	-	-	2,000	-	-	2,000
Payroll Clearing	402,624	4,752,180	4,684,326	470,478	4,381,168	4,601,468	250,178
Settlement	-	17,918,022	17,918,022	-	18,630,895	18,630,895	-
Commercial Vehicle Excise-CVET	-	120,780	120,780	-	125,503	125,503	-
Financial Inst Tax (FIT)	-	99,367	99,367	-	85,467	85,467	-
State Fines And Forfeiture	2,197	9,529	10,481	1,245	8,739	7,745	2,239
Infraction Judgement	1,020	19,174	18,410	1,784	19,135	20,069	850
Overweight Vehicle Fines	-	20	-	20	10	30	-
Special Death Benefit	80	1,065	1,090	55	1,230	1,150	135
Sales Disclosure State Share	420	4,040	4,170	290	4,020	4,050	260
Interstate Compact - State Share	-	250	250	-	-	-	-
Mortgage Recording Fees - Stat	155	1,305	1,380	80	1,138	1,145	73
Sex & Violent Offender 10% Sta	-	146	146	-	115	115	-
Child Restraint	-	-	-	-	775	775	-
Inheritance Tax	1,272	-	-	1,272	-	-	1,272
Educational Plate Fees Agency	731	244	-	975	206	-	1,181
Riverboat Revenue Sharing	-	68,976	68,939	37	68,886	68,923	-
LIT Public Safety	-	98,959	98,959	-	96,171	96,171	-
LIT Economic Development(Edit)	-	197,921	197,921	-	192,340	192,340	-
93.563 Prosecutor Pca	274	-	-	274	-	-	274
93.563 Title IV-D Incentive	95,831	5,856	11,726	89,961	5,998	11,700	84,259
93.563 Prosecutor IV-D Incentive	4,869	8,811	9,625	4,055	9,410	8,233	5,232
93.563 Clerk IV-D Incentive Po	24,682	5,856	7,935	22,603	5,998	7,896	20,705
Adult Probation User Fee	18,125	4,935	-	23,060	5,150	-	28,210
EMS/CPR Training	2,579	-	-	2,579	260	80	2,759
Opioid Restricted Funds	-	46,795	-	46,795	14,345	39,618	21,522
Opioid Unrestricted Funds	-	19,945	-	19,945	3,569	-	23,514
Supplemental Juvenile Informal	977	100	-	1,077	-	-	1,077
Pretrial Diversion	204,191	88,425	51,368	241,248	93,825	55,291	279,782
Co Law Enforcement Cont Ed	240	785	1,025	-	463	-	463
Jury Pay User Fees	53,575	3,684	-	57,259	5,399	-	62,658
Marijuana Eradication Program	8,815	1,963	-	10,778	2,890	-	13,668
EMS Donations	1,177	-	1,177	-	-	-	-
Donation Fund	14,399	-	139	14,260	-	-	14,260
Donations To/From Ceda	280	-	-	280	3,064	840	2,504
Emergency Management Donations	4,563	-	-	4,563	-	4,562	1
Pike Crossing TIF General Fund	44,147	7,515	-	51,662	12,982	-	64,644
Mega-Site Allocation Area	6,462	-	-	6,462	155	-	6,617
Refuge Revenue Sharing	46,342	16,202	-	62,544	-	62,541	3
Thornton Trust Principal	1,000	-	-	1,000	-	-	1,000
Thornton Trust Interest	2,347	-	-	2,347	-	-	2,347
Pike Co Tobacco Coalition	6,605	-	-	6,605	-	-	6,605
Coleman Cemetery Principal	5,000	41	-	5,041	-	-	5,041
Coleman Cemetery Interest	398	-	-	398	132	-	530

PIKE COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2022 and 2023

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-22	Receipts	Disbursements	12-31-22	Receipts	Disbursements	12-31-23
Commissioners Certificate Sale	980	-	980	-	4,400	-	4,400
Tax Sale Vendor Fees	6,495	16,318	5,301	17,512	20,908	29,760	8,660
Tax Sale Cost	26,012	4,129	2,986	27,155	4,361	5,049	26,467
Local Emergency Planning	87,528	4,770	360	91,938	5,235	7,094	90,079
Road Bonding	234,853	51,300	21,000	265,153	-	56,585	208,568
EMS Grant	4,000	3,700	-	7,700	4,600	7,465	4,835
Bio-Terrorism	12,380	-	-	12,380	-	-	12,380
93.069 Bio-Terrorism 2013 Base	2,452	-	-	2,452	-	-	2,452
EMA Grant	-	2,000	-	2,000	-	2,000	-
93.074 Bio-Terrorism 2015 Bonu	1,127	-	800	327	-	-	327
97.047 2014 Mitigation Grant	-	-	-	-	-	17,000	(17,000)
93.069 Bioterrorism 21/22/ Base	(9,115)	25,000	15,885	-	-	-	-
14.228 Pike CDBG CV CV2-359	1,000	-	1,000	-	-	-	-
93.069 Bioterrorism Base 22-24	-	-	-	-	24,291	28,821	(4,530)
93.323 Elc (7.1.21 - 6.30.22)	40,862	50,000	59,829	31,033	-	2,663	28,370
93.354 Workforce Dev Coop	-	50,000	-	50,000	-	-	50,000
10.766 Community Facilities	-	43,000	43,000	-	-	-	-
20.205 Bridge 30/Co Rd 300 N	(7,935)	154,475	146,540	-	47,589	74,241	(26,652)
16.575 Victim Asst Gnt (9102)	2,485	-	-	2,485	-	2,485	-
66.818 Brownfield Grant (9106)	15,766	-	-	15,766	-	-	15,766
20.205 Bridge 150 80%	(5,366)	11,093	10,775	(5,048)	5,048	-	-
20.205 Bridge Inspection 80%	-	-	-	-	90,486	103,839	(13,353)
20.205 County Rd 350 80% Grant	(160)	4,120	3,920	40	-	-	40
93.788 IN State Opioid Response	62,431	-	9,770	52,661	-	48,770	3,891
93.788 Opioid Str 2022	60,000	-	37,912	22,088	-	-	22,088
93.658 Foster Care-Title IV-E	-	-	-	-	2,362	-	2,362
21.019 (2) COVID Pblc Hlth Exp	14	-	14	-	-	-	-
21.019 CARES Act CRF ISDH	18,091	-	563	17,528	-	-	17,528
21.027 CSLFRF (ARPA Grant)	1,107,401	1,203,209	576,616	1,733,994	47,400	447,191	1,334,203
21.032 LATCF Grant	-	50,000	-	50,000	50,000	49,984	50,016
Sign Replacement Grant	-	-	-	-	-	-	-
Local Rd & Brdg Matching Grant	9,813	-	-	9,813	-	-	9,813
Local Rd & Brdg 75%-25% Match	3,699	-	-	3,699	-	-	3,699
Community Crossings Match 75%	3,024	-	-	3,024	-	-	3,024
Community Crossings 2021-1	350	-	350	-	-	-	-
Community Crossings 2021-2	-	724,158	720,425	3,733	-	21	3,712
Community Crossings 2022-1	-	136,711	136,711	-	-	-	-
Community Crossings 2022-2	-	-	-	-	772,559	770,868	1,691
Community Crossings 2023-1	-	-	-	-	822,725	820,961	1,764
Totals	\$ 22,144,516	\$ 44,360,676	\$ 41,272,154	\$ 25,233,038	\$ 44,772,492	\$ 45,002,939	\$ 25,002,591

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. Amounts received from one or more of the following: property tax, local 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. 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, animal 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. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental 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. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines 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. Amounts received 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).

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

Other receipts. 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. Amounts disbursed 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. Amounts disbursed for 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, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service - principal and interest. Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

PIKE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Utility operating expenses. Amounts disbursed for operating the utilities.

Other disbursements. Amounts disbursed for various other purposes including, but 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.

F. Interfund Transfers

The County may, from time to time, make transfers 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 amounts 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 amounts 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 December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. 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.

PIKE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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 Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

PIKE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

INPRS 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. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

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.

PIKE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2022, and December 31, 2023, respectively.

Note 8. Subsequent Events

The County entered into a Build, Operate, Transfer (BOT) agreement with GM Development Companies, LLC on May 20, 2024. The purchase price of the new emergency medical service station is \$1,000,000 with estimated completion to be the summer of 2025.

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OTHER INFORMATION

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PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Advanced Collections	Pike County Jail Commissary	Odyssey Trust	ISETS-Clerk	Jail Inmate Fund	Drug Buy Account	General	Accident Report
Cash and investments - beginning	\$ 507,937	\$ 67,621	\$ 375,184	\$ 85	\$ 25,378	\$ 1,046	\$ 6,943,708	\$ 1,715
Receipts:								
Taxes	383,946	-	-	-	-	-	6,014,707	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	434,255	-
Charges for services	-	-	-	-	-	-	480,980	360
Fines and forfeits	-	-	-	-	-	-	67,213	-
Other receipts	-	140,117	1,116,506	87,008	251,867	-	328,206	-
Total receipts	383,946	140,117	1,116,506	87,008	251,867	-	7,325,361	360
Disbursements:								
Personal services	-	-	-	-	-	-	5,262,373	-
Supplies	-	-	-	-	-	-	96,806	-
Other services and charges	-	-	-	-	-	-	916,840	-
Capital outlay	-	-	-	-	-	-	8,597	-
Other disbursements	507,937	166,688	1,122,560	86,952	255,946	-	539,690	-
Total disbursements	507,937	166,688	1,122,560	86,952	255,946	-	6,824,306	-
Excess (deficiency) of receipts over (under) disbursements	(123,991)	(26,571)	(6,054)	56	(4,079)	-	501,055	360
Cash and investments - ending	\$ 383,946	\$ 41,050	\$ 369,130	\$ 141	\$ 21,299	\$ 1,046	\$ 7,444,763	\$ 2,075

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	LIT (CEDIT) Economic Development	City And Town Court Costs	Clerks Records Perpetuation	Sales Disclosure County Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Recorders Enhancement Fund
Cash and investments - beginning	\$ 4,494,289	\$ 45,409	\$ 86,717	\$ 22,484	\$ 431,325	\$ 299,187	\$ 19,435	\$ -
Receipts:								
Taxes	1,446,632	-	-	-	206,797	80,120	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	14,302	5,541	-	-
Charges for services	-	-	-	4,040	26,432	-	-	5,859
Fines and forfeits	-	5,641	15,021	-	-	-	-	-
Other receipts	4,415	-	-	-	-	122,735	12,096	-
Total receipts	1,451,047	5,641	15,021	4,040	247,531	208,396	12,096	5,859
Disbursements:								
Personal services	85,100	-	-	-	192,882	-	4,858	-
Supplies	-	-	-	-	31,646	-	-	-
Other services and charges	144,941	-	-	-	61,950	-	4,859	2,243
Capital outlay	243,175	-	-	-	35,995	90,393	-	-
Other disbursements	147,075	-	-	5,168	-	-	9,717	-
Total disbursements	620,291	-	-	5,168	322,473	90,393	19,434	2,243
Excess (deficiency) of receipts over (under) disbursements	830,756	5,641	15,021	(1,128)	(74,942)	118,003	(7,338)	3,616
Cash and investments - ending	\$ 5,325,045	\$ 51,050	\$ 101,738	\$ 21,356	\$ 356,383	\$ 417,190	\$ 12,097	\$ 3,616

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Extradition	Firearms Training	Health	Identification Security Protec	Local Health Maintenance	Local Road And Street	LIT Public Safety - EMS	Restricted MVH
Cash and investments - beginning	\$ 670	\$ 10,506	\$ 369,844	\$ 9,700	\$ 69,307	\$ 274,649	\$ 140,531	\$ 515,570
Receipts:								
Taxes	-	-	225,203	-	-	-	723,318	-
Licenses and permits	-	-	2,595	-	-	-	-	-
Intergovernmental receipts	-	16,800	15,575	-	-	242,734	-	1,287,333
Charges for services	-	-	20,729	2,455	33,139	-	1,049,238	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	67,460	-	-	-	58,242	-
Total receipts	-	16,800	331,562	2,455	33,139	242,734	1,830,798	1,287,333
Disbursements:								
Personal services	-	-	193,260	-	30,179	-	1,225,685	533,680
Supplies	-	-	6,317	-	-	188,643	163,905	710,776
Other services and charges	-	-	5,524	-	-	99,722	107,112	-
Capital outlay	-	-	1,026	-	-	-	7,482	60,497
Other disbursements	-	10,047	2,822	-	-	-	592	-
Total disbursements	-	10,047	208,949	-	30,179	288,365	1,504,776	1,304,953
Excess (deficiency) of receipts over (under) disbursements	-	6,753	122,613	2,455	2,960	(45,631)	326,022	(17,620)
Cash and investments - ending	\$ 670	\$ 17,259	\$ 492,457	\$ 12,155	\$ 72,267	\$ 229,018	\$ 466,553	\$ 497,950

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Medical Care For Inmates	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Recorders Record Perpetuation	Riverboat- Sheriff Pension	Sex & Violent Offender 90%
Cash and investments - beginning	\$ 1,924	\$ 23,431	\$ 974,273	\$ 58,512	\$ 535,275	\$ 200,741	\$ 4,004	\$ 5,611
Receipts:								
Taxes	-	-	358	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	10,233	1,287,333	-	-	-	-	-
Charges for services	-	-	18,950	7,990	-	59,225	-	1,314
Fines and forfeits	-	-	-	-	-	-	56,243	-
Other receipts	135	-	55,059	-	-	-	-	-
Total receipts	135	10,233	1,361,700	7,990	-	59,225	56,243	1,314
Disbursements:								
Personal services	-	-	626,585	6,364	-	21,008	60,000	-
Supplies	-	-	108,515	-	-	49	-	-
Other services and charges	1,653	10,969	106,975	825	-	31,441	-	-
Capital outlay	-	-	50,171	-	-	-	-	-
Other disbursements	-	-	3,303	-	-	-	-	1,489
Total disbursements	1,653	10,969	895,549	7,189	-	52,498	60,000	1,489
Excess (deficiency) of receipts over (under) disbursements	(1,518)	(736)	466,151	801	-	6,727	(3,757)	(175)
Cash and investments - ending	\$ 406	\$ 22,695	\$ 1,440,424	\$ 59,313	\$ 535,275	\$ 207,468	\$ 247	\$ 5,436

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Supplemental Public Defender	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	LHMF Tobacco Settlement	GAL/CASA	Election And Registration
Cash and investments - beginning	\$ 167,495	\$ 23,064	\$ 70,670	\$ 9,269	\$ 316,303	\$ 79,683	\$ -	\$ 223,846
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	13,755	23,672	-
Charges for services	-	12,750	12,865	-	-	-	-	-
Fines and forfeits	34,714	-	-	-	-	-	-	-
Other receipts	51,600	-	-	82,570	558,899	-	-	-
Total receipts	86,314	12,750	12,865	82,570	558,899	13,755	23,672	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	30,567
Supplies	-	-	-	-	-	-	-	4,024
Other services and charges	-	-	25,800	-	-	7,572	-	34,879
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	72,480	8,480	-	32,018	235,653	-	23,672	2,250
Total disbursements	72,480	8,480	25,800	32,018	235,653	7,572	23,672	71,720
Excess (deficiency) of receipts over (under) disbursements	13,834	4,270	(12,935)	50,552	323,246	6,183	-	(71,720)
Cash and investments - ending	\$ 181,329	\$ 27,334	\$ 57,735	\$ 59,821	\$ 639,549	\$ 85,866	\$ -	\$ 152,126

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	County Elected Officials Train	Park And Recreation	Statewide 911	Reassessment 2015	Adult Probation Administrative	Supplemental Adult Probation S	Supplemental Juvenile Formal	Law Enf Cont Ed To Be Disburse
Cash and investments - beginning	\$ 11,061	\$ 1,057,050	\$ 447,436	\$ 238,876	\$ 75,490	\$ 164,408	\$ 29,113	\$ 65,511
Receipts:								
Taxes	-	22,196	-	231,700	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,535	-	16,024	-	-	-	-
Charges for services	2,455	505,513	147,348	-	-	50,925	770	-
Fines and forfeits	-	-	-	-	5,193	-	-	15
Other receipts	-	38	30,004	-	-	20	-	5,250
Total receipts	2,455	529,282	177,352	247,724	5,193	50,945	770	5,265
Disbursements:								
Personal services	-	207,963	124,288	164,158	-	74,132	-	-
Supplies	-	27,710	26,572	569	-	5,418	-	151
Other services and charges	-	183,232	92,293	65,129	275	2,131	-	3,797
Capital outlay	-	4,426	158,478	-	-	-	-	-
Other disbursements	682	144,340	-	-	2,464	-	-	785
Total disbursements	682	567,671	401,631	229,856	2,739	81,681	-	4,733
Excess (deficiency) of receipts over (under) disbursements	1,773	(38,389)	(224,279)	17,868	2,454	(30,736)	770	532
Cash and investments - ending	\$ 12,834	\$ 1,018,661	\$ 223,157	\$ 256,744	\$ 77,944	\$ 133,672	\$ 29,883	\$ 66,043

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Pike Co Seizure	K9-Sheriff	Donations	Payroll Clearing	Settlement	Commercial Vehicle Excise-CVET	Financial Inst Tax (FIT)	State Fines And Forfeiture
Cash and investments - beginning	\$ 5,340	\$ 8,269	\$ 2,000	\$ 402,624	\$ -	\$ -	\$ -	\$ 2,197
Receipts:								
Taxes	-	-	-	-	16,946,472	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	971,550	120,780	99,367	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	9,529
Other receipts	-	17,534	-	4,752,180	-	-	-	-
Total receipts	-	17,534	-	4,752,180	17,918,022	120,780	99,367	9,529
Disbursements:								
Personal services	-	-	-	4,684,326	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	2,786	-	-	17,918,022	120,780	99,367	10,481
Total disbursements	-	2,786	-	4,684,326	17,918,022	120,780	99,367	10,481
Excess (deficiency) of receipts over (under) disbursements	-	14,748	-	67,854	-	-	-	(952)
Cash and investments - ending	\$ 5,340	\$ 23,017	\$ 2,000	\$ 470,478	\$ -	\$ -	\$ -	\$ 1,245

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Infraction Judgement	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure State Share	Interstate Compact - State Share	Mortgage Recording Fees - Stat	Sex & Violent Offender 10% Sta	Child Restraint
Cash and investments - beginning	\$ 1,020	\$ -	\$ 80	\$ 420	\$ -	\$ 155	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	4,040	-	1,305	146	-
Fines and forfeits	19,174	20	1,065	-	250	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	19,174	20	1,065	4,040	250	1,305	146	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	18,410	-	1,090	4,170	250	1,380	146	-
Total disbursements	18,410	-	1,090	4,170	250	1,380	146	-
Excess (deficiency) of receipts over (under) disbursements	764	20	(25)	(130)	-	(75)	-	-
Cash and investments - ending	\$ 1,784	\$ 20	\$ 55	\$ 290	\$ -	\$ 80	\$ -	\$ -

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Inheritance Tax	Educational Plate Fees Agency	Riverboat Revenue Sharing	LIT Public Safety	LIT Economic Development(Edit)	93.563 Prosecutor Pca	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive
Cash and investments - beginning	\$ 1,272	\$ 731	\$ -	\$ -	\$ -	\$ 274	\$ 95,831	\$ 4,869
Receipts:								
Taxes	-	-	-	98,959	197,921	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	68,976	-	-	-	5,856	8,811
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	244	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	244	68,976	98,959	197,921	-	5,856	8,811
Disbursements:								
Personal services	-	-	-	-	-	-	975	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	10,725	2,925
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	68,939	98,959	197,921	-	26	6,700
Total disbursements	-	-	68,939	98,959	197,921	-	11,726	9,625
Excess (deficiency) of receipts over (under) disbursements	-	244	37	-	-	-	(5,870)	(814)
Cash and investments - ending	\$ 1,272	\$ 975	\$ 37	\$ -	\$ -	\$ 274	\$ 89,961	\$ 4,055

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	93.563 Clerk IV-D Incentive Po	Adult Probation User Fee	EMS/CPR Training	Opioid Restricted Funds	Opioid Unrestricted Funds	Supplemental Juvenile Informal	Pretrial Diversion	Co Law Enforcement Cont Ed
Cash and investments - beginning	\$ 24,682	\$ 18,125	\$ 2,579	\$ -	\$ -	\$ 977	\$ 204,191	\$ 240
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	5,856	-	-	46,795	19,945	-	-	-
Charges for services	-	-	-	-	-	100	-	-
Fines and forfeits	-	-	-	-	-	-	88,425	-
Other receipts	-	4,935	-	-	-	-	-	785
Total receipts	5,856	4,935	-	46,795	19,945	100	88,425	785
Disbursements:								
Personal services	-	-	-	-	-	-	41,470	-
Supplies	-	-	-	-	-	-	3,725	-
Other services and charges	5,968	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	4,550	-
Other disbursements	1,967	-	-	-	-	-	1,623	1,025
Total disbursements	7,935	-	-	-	-	-	51,368	1,025
Excess (deficiency) of receipts over (under) disbursements	(2,079)	4,935	-	46,795	19,945	100	37,057	(240)
Cash and investments - ending	\$ 22,603	\$ 23,060	\$ 2,579	\$ 46,795	\$ 19,945	\$ 1,077	\$ 241,248	\$ -

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Jury Pay User Fees	Marijuana Eradication Program	EMS Donations	Donation Fund	Donations To/From Ceda	Emergency Management Donations	Pike Crossing TIF General Fund	Mega-Site Allocation Area
Cash and investments - beginning	\$ 53,575	\$ 8,815	\$ 1,177	\$ 14,399	\$ 280	\$ 4,563	\$ 44,147	\$ 6,462
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	3,684	1,963	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	7,515	-
Total receipts	3,684	1,963	-	-	-	-	7,515	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	1,177	139	-	-	-	-
Total disbursements	-	-	1,177	139	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	3,684	1,963	(1,177)	(139)	-	-	7,515	-
Cash and investments - ending	\$ 57,259	\$ 10,778	\$ -	\$ 14,260	\$ 280	\$ 4,563	\$ 51,662	\$ 6,462

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Refuge Revenue Sharing	Thornton Trust Principal	Thornton Trust Interest	Pike Co Tobacco Coalition	Coleman Cemetery Principal	Coleman Cemetery Interest	Commissioners Certificate Sale	Tax Sale Vendor Fees
Cash and investments - beginning	\$ 46,342	\$ 1,000	\$ 2,347	\$ 6,605	\$ 5,000	\$ 398	\$ 980	\$ 6,495
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	16,202	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	41	-	-	16,318
Total receipts	16,202	-	-	-	41	-	-	16,318
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	980	5,301
Total disbursements	-	-	-	-	-	-	980	5,301
Excess (deficiency) of receipts over (under) disbursements	16,202	-	-	-	41	-	(980)	11,017
Cash and investments - ending	\$ 62,544	\$ 1,000	\$ 2,347	\$ 6,605	\$ 5,041	\$ 398	\$ -	\$ 17,512

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Tax Sale Cost	Local Emergency Planning	Road Bonding	EMS Grant	Bio-Terrorism	93.069 Bio-Terrorism 2013 Base	EMA Grant	93.074 Bio-Terrorism 2015 Bonu
Cash and investments - beginning	\$ 26,012	\$ 87,528	\$ 234,853	\$ 4,000	\$ 12,380	\$ 2,452	\$ -	\$ 1,127
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	4,579	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	4,129	191	51,300	3,700	-	-	2,000	-
Total receipts	4,129	4,770	51,300	3,700	-	-	2,000	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	800
Other services and charges	-	40	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	2,986	320	21,000	-	-	-	-	-
Total disbursements	2,986	360	21,000	-	-	-	-	800
Excess (deficiency) of receipts over (under) disbursements	1,143	4,410	30,300	3,700	-	-	2,000	(800)
Cash and investments - ending	\$ 27,155	\$ 91,938	\$ 265,153	\$ 7,700	\$ 12,380	\$ 2,452	\$ 2,000	\$ 327

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	97.047 2014 Mitigation Grant	93.069 Bioterrorism 21/22/ Base	14.228 Pike CDBG CV CV2-359	93.069 Bioterrorism Base 22-24	93.323 Elc (7.1.21 - 6.30.22)	93.354 Workforce Dev Coop	10.766 Community Facilities	20.205 Bridge 30/Co Rd 300 N
Cash and investments - beginning	\$ -	\$ (9,115)	\$ 1,000	\$ -	\$ 40,862	\$ -	\$ -	\$ (7,935)
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	25,000	-	-	50,000	50,000	43,000	154,475
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	25,000	-	-	50,000	50,000	43,000	154,475
Disbursements:								
Personal services	-	14,963	-	-	45,909	-	-	-
Supplies	-	858	-	-	174	-	-	-
Other services and charges	-	64	1,000	-	13,746	-	-	-
Capital outlay	-	-	-	-	-	-	43,000	-
Other disbursements	-	-	-	-	-	-	-	146,540
Total disbursements	-	15,885	1,000	-	59,829	-	43,000	146,540
Excess (deficiency) of receipts over (under) disbursements	-	9,115	(1,000)	-	(9,829)	50,000	-	7,935
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 31,033	\$ 50,000	\$ -	\$ -

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	16.575 Victim Asst Gnt (9102)	66.818 Brownfield Grant (9106)	20.205 Bridge 150 80%	20.205 Bridge Inspection 80%	20.205 County Rd 350 80% Grant	93.788 IN State Opioid Response	93.788 Opioid Str 2022	93.658 Foster Care-Title IV-E
Cash and investments - beginning	\$ 2,485	\$ 15,766	\$ (5,366)	\$ -	\$ (160)	\$ 62,431	\$ 60,000	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	11,093	-	4,120	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	11,093	-	4,120	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	9,770	37,912	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	10,775	-	3,920	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	10,775	-	3,920	9,770	37,912	-
Excess (deficiency) of receipts over (under) disbursements	-	-	318	-	200	(9,770)	(37,912)	-
Cash and investments - ending	\$ 2,485	\$ 15,766	\$ (5,048)	\$ -	\$ 40	\$ 52,661	\$ 22,088	\$ -

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	21.019 (2) COVID Pblc Hlth Exp	21.019 CARES Act CRF ISDH	21.027 CSLFRF (ARPA Grant)	21.032 LATCF Grant	Sign Replacement Grant	Local Rd & Brdg Matching Grant	Local Rd & Brdg 75%-25% Match	Community Crossings Match 75%
Cash and investments - beginning	\$ 14	\$ 18,091	\$ 1,107,401	\$ -	\$ -	\$ 9,813	\$ 3,699	\$ 3,024
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,203,209	50,000	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	1,203,209	50,000	-	-	-	-
Disbursements:								
Personal services	-	563	159,384	-	-	-	-	-
Supplies	14	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	335,232	-	-	-	-	-
Other disbursements	-	-	82,000	-	-	-	-	-
Total disbursements	14	563	576,616	-	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	(14)	(563)	626,593	50,000	-	-	-	-
Cash and investments - ending	\$ -	\$ 17,528	\$ 1,733,994	\$ 50,000	\$ -	\$ 9,813	\$ 3,699	\$ 3,024

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Community Crossings 2021-1	Community Crossings 2021-2	Community Crossings 2022-1	Community Crossings 2022-2	Community Crossings 2023-1	Totals
Cash and investments - beginning	\$ 350	\$ -	\$ -	\$ -	\$ -	\$ 22,144,516
Receipts:						
Taxes	-	-	-	-	-	26,578,329
Licenses and permits	-	-	-	-	-	2,595
Intergovernmental receipts	-	724,158	136,711	-	-	7,189,575
Charges for services	-	-	-	-	-	2,448,928
Fines and forfeits	-	-	-	-	-	308,394
Other receipts	-	-	-	-	-	7,832,855
Total receipts	-	724,158	136,711	-	-	44,360,676
Disbursements:						
Personal services	-	-	-	-	-	13,838,354
Supplies	-	-	-	-	-	1,376,672
Other services and charges	350	720,425	136,711	-	-	2,816,811
Capital outlay	-	-	-	-	-	1,043,022
Other disbursements	-	-	-	-	-	22,197,295
Total disbursements	350	720,425	136,711	-	-	41,272,154
Excess (deficiency) of receipts over (under) disbursements	(350)	3,733	-	-	-	3,088,522
Cash and investments - ending	\$ -	\$ 3,733	\$ -	\$ -	\$ -	\$ 25,233,038

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Advanced Collections	Pike County Jail Commissary	Odyssey Trust	ISETS-Clerk	Jail Inmate Fund	Drug Buy Account	General	Accident Report
Cash and investments - beginning	\$ 383,946	\$ 41,050	\$ 369,130	\$ 141	\$ 21,299	\$ 1,046	\$ 7,444,763	\$ 2,075
Receipts:								
Taxes	362,960	-	-	-	-	-	6,221,904	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	214,959	-
Charges for services	-	-	-	-	-	-	495,054	-
Fines and forfeits	-	-	-	-	-	-	66,139	-
Other receipts	-	175,289	1,043,029	67,734	272,074	-	707,593	470
Total receipts	<u>362,960</u>	<u>175,289</u>	<u>1,043,029</u>	<u>67,734</u>	<u>272,074</u>	<u>-</u>	<u>7,705,649</u>	<u>470</u>
Disbursements:								
Personal services	-	-	-	-	-	-	5,840,249	-
Supplies	-	-	-	-	-	-	165,878	-
Other services and charges	-	-	-	-	-	-	1,450,356	-
Capital outlay	-	-	-	-	-	-	130,724	-
Other disbursements	383,947	193,275	1,093,285	67,644	253,315	296	-	-
Total disbursements	<u>383,947</u>	<u>193,275</u>	<u>1,093,285</u>	<u>67,644</u>	<u>253,315</u>	<u>296</u>	<u>7,587,207</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(20,987)</u>	<u>(17,986)</u>	<u>(50,256)</u>	<u>90</u>	<u>18,759</u>	<u>(296)</u>	<u>118,442</u>	<u>470</u>
Cash and investments - ending	<u>\$ 362,959</u>	<u>\$ 23,064</u>	<u>\$ 318,874</u>	<u>\$ 231</u>	<u>\$ 40,058</u>	<u>\$ 750</u>	<u>\$ 7,563,205</u>	<u>\$ 2,545</u>

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	LIT (CEDIT) Economic Development	City And Town Court Costs	Clerks Records Perpetuation	Sales Disclosure County Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Recorders Enhancement Fund
Cash and investments - beginning	\$ 5,325,045	\$ 51,050	\$ 101,738	\$ 21,356	\$ 356,383	\$ 417,190	\$ 12,097	\$ 3,616
Receipts:								
Taxes	1,419,266	-	-	-	239,849	92,926	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	6,824	2,644	-	-
Charges for services	-	-	-	10	8,717	-	-	16,899
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	19,835	5,739	15,079	4,010	-	-	12,285	-
Total receipts	<u>1,439,101</u>	<u>5,739</u>	<u>15,079</u>	<u>4,020</u>	<u>255,390</u>	<u>95,570</u>	<u>12,285</u>	<u>16,899</u>
Disbursements:								
Personal services	87,766	-	-	-	195,106	-	3,024	-
Supplies	30,000	-	-	-	66,877	-	-	-
Other services and charges	205,038	-	3,881	-	31,968	159,377	9,073	9,197
Capital outlay	770,218	-	-	-	-	32,781	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	<u>1,093,022</u>	<u>-</u>	<u>3,881</u>	<u>-</u>	<u>293,951</u>	<u>192,158</u>	<u>12,097</u>	<u>9,197</u>
Excess (deficiency) of receipts over (under) disbursements	<u>346,079</u>	<u>5,739</u>	<u>11,198</u>	<u>4,020</u>	<u>(38,561)</u>	<u>(96,588)</u>	<u>188</u>	<u>7,702</u>
Cash and investments - ending	<u>\$ 5,671,124</u>	<u>\$ 56,789</u>	<u>\$ 112,936</u>	<u>\$ 25,376</u>	<u>\$ 317,822</u>	<u>\$ 320,602</u>	<u>\$ 12,285</u>	<u>\$ 11,318</u>

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Extradition	Firearms Training	Health	Identification Security Protec	Local Health Maintenance	Local Road And Street	LIT Public Safety - EMS	Restricted MVH
Cash and investments - beginning	\$ 670	\$ 17,259	\$ 492,457	\$ 12,155	\$ 72,267	\$ 229,018	\$ 466,553	\$ 497,950
Receipts:								
Taxes	-	-	235,454	-	-	-	709,632	-
Licenses and permits	-	-	4,580	-	-	-	-	-
Intergovernmental receipts	-	-	6,699	-	-	252,189	-	1,335,638
Charges for services	-	-	24,550	-	33,139	-	1,531,185	-
Fines and forfeits	-	-	1,355	-	-	-	-	-
Other receipts	-	8,400	52,134	2,305	-	-	74,664	-
Total receipts	-	8,400	324,772	2,305	33,139	252,189	2,315,481	1,335,638
Disbursements:								
Personal services	-	-	204,041	-	32,068	-	1,748,763	659,137
Supplies	-	-	3,801	-	158	200,603	185,580	970,362
Other services and charges	-	-	9,952	-	-	75,088	83,251	-
Capital outlay	-	13,732	4,096	-	-	-	758	-
Other disbursements	-	-	2,451	-	-	-	-	-
Total disbursements	-	13,732	224,341	-	32,226	275,691	2,018,352	1,629,499
Excess (deficiency) of receipts over (under) disbursements	-	(5,332)	100,431	2,305	913	(23,502)	297,129	(293,861)
Cash and investments - ending	\$ 670	\$ 11,927	\$ 592,888	\$ 14,460	\$ 73,180	\$ 205,516	\$ 763,682	\$ 204,089

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Medical Care For Inmates	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Recorders Record Perpetuation	Riverboat- Sheriff Pension	Sex & Violent Offender 90%
Cash and investments - beginning	\$ 406	\$ 22,695	\$ 1,440,424	\$ 59,313	\$ 535,275	\$ 207,468	\$ 247	\$ 5,436
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,335,638	-	-	-	-	-
Charges for services	-	-	22,162	7,570	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	56,508	-
Other receipts	42	7,475	50,936	-	-	49,620	-	1,035
Total receipts	42	7,475	1,408,736	7,570	-	49,620	56,508	1,035
Disbursements:								
Personal services	-	-	561,104	6,949	-	26,165	55,566	-
Supplies	-	-	148,949	-	-	355	-	-
Other services and charges	-	10,296	148,200	275	-	28,589	-	-
Capital outlay	-	-	185,942	-	-	-	-	445
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	10,296	1,044,195	7,224	-	55,109	55,566	445
Excess (deficiency) of receipts over (under) disbursements	42	(2,821)	364,541	346	-	(5,489)	942	590
Cash and investments - ending	\$ 448	\$ 19,874	\$ 1,804,965	\$ 59,659	\$ 535,275	\$ 201,979	\$ 1,189	\$ 6,026

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Supplemental Public Defender	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	LHMF Tobacco Settlement	GAL/CASA	Election And Registration
Cash and investments - beginning	\$ 181,329	\$ 27,334	\$ 57,735	\$ 59,821	\$ 639,549	\$ 85,866	\$ -	\$ 152,126
Receipts:								
Taxes	-	-	-	-	-	-	-	108,623
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	3,090
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	77,192	13,424	11,808	40,293	185,970	13,755	17,478	11,895
Total receipts	<u>77,192</u>	<u>13,424</u>	<u>11,808</u>	<u>40,293</u>	<u>185,970</u>	<u>13,755</u>	<u>17,478</u>	<u>123,608</u>
Disbursements:								
Personal services	-	-	-	-	-	285	-	10,379
Supplies	-	-	-	-	-	3,580	-	1,757
Other services and charges	-	-	39,350	-	-	7,572	-	23,456
Capital outlay	119,178	18,247	-	95,183	505,173	-	17,478	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	<u>119,178</u>	<u>18,247</u>	<u>39,350</u>	<u>95,183</u>	<u>505,173</u>	<u>11,437</u>	<u>17,478</u>	<u>35,592</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(41,986)</u>	<u>(4,823)</u>	<u>(27,542)</u>	<u>(54,890)</u>	<u>(319,203)</u>	<u>2,318</u>	<u>-</u>	<u>88,016</u>
Cash and investments - ending	<u>\$ 139,343</u>	<u>\$ 22,511</u>	<u>\$ 30,193</u>	<u>\$ 4,931</u>	<u>\$ 320,346</u>	<u>\$ 88,184</u>	<u>\$ -</u>	<u>\$ 240,142</u>

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	County Elected Officials Train	Park And Recreation	Statewide 911	Reassessment 2015	Adult Probation Administrative	Supplemental Adult Probation S	Supplemental Juvenile Formal	Law Enf Cont Ed To Be Disburse
Cash and investments - beginning	\$ 12,834	\$ 1,018,661	\$ 223,157	\$ 256,744	\$ 77,944	\$ 133,672	\$ 29,883	\$ 66,043
Receipts:								
Taxes	-	226,036	-	307,660	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	6,431	-	8,753	-	-	-	-
Charges for services	-	518,969	147,348	-	-	42,329	305	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	2,305	531	56,172	-	5,418	-	-	5,083
Total receipts	2,305	751,967	203,520	316,413	5,418	42,329	305	5,083
Disbursements:								
Personal services	-	211,498	130,287	127,567	-	78,122	-	-
Supplies	-	23,602	660	689	-	6,991	-	-
Other services and charges	-	335,641	88,652	71,369	1,221	2,529	-	4,597
Capital outlay	1,305	4,357	-	-	690	1,872	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	1,305	575,098	219,599	199,625	1,911	89,514	-	4,597
Excess (deficiency) of receipts over (under) disbursements	1,000	176,869	(16,079)	116,788	3,507	(47,185)	305	486
Cash and investments - ending	\$ 13,834	\$ 1,195,530	\$ 207,078	\$ 373,532	\$ 81,451	\$ 86,487	\$ 30,188	\$ 66,529

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Pike Co Seizure	K9-Sheriff	Donations	Payroll Clearing	Settlement	Commercial Vehicle Excise-CVET	Financial Inst Tax (FIT)	State Fines And Forfeiture
Cash and investments - beginning	\$ 5,340	\$ 23,017	\$ 2,000	\$ 470,478	\$ -	\$ -	\$ -	\$ 1,245
Receipts:								
Taxes	-	-	-	-	17,660,505	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	970,390	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	6,024	-	4,381,168	-	125,503	85,467	8,739
Total receipts	-	6,024	-	4,381,168	18,630,895	125,503	85,467	8,739
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	15,263	-	-	-	-	-	-
Other services and charges	-	2,102	-	1,855	-	-	-	-
Capital outlay	-	932	-	-	18,630,895	125,503	85,467	7,745
Other disbursements	-	-	-	4,599,613	-	-	-	-
Total disbursements	-	18,297	-	4,601,468	18,630,895	125,503	85,467	7,745
Excess (deficiency) of receipts over (under) disbursements	-	(12,273)	-	(220,300)	-	-	-	994
Cash and investments - ending	\$ 5,340	\$ 10,744	\$ 2,000	\$ 250,178	\$ -	\$ -	\$ -	\$ 2,239

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Infraction Judgement	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure State Share	Interstate Compact - State Share	Mortgage Recording Fees - Stat	Sex & Violent Offender 10% Sta	Child Restraint
Cash and investments - beginning	\$ 1,784	\$ 20	\$ 55	\$ 290	\$ -	\$ 80	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	4,000	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	19,135	10	1,230	20	-	1,138	115	775
Total receipts	19,135	10	1,230	4,020	-	1,138	115	775
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	20,069	30	1,150	4,050	-	1,145	115	775
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	20,069	30	1,150	4,050	-	1,145	115	775
Excess (deficiency) of receipts over (under) disbursements	(934)	(20)	80	(30)	-	(7)	-	-
Cash and investments - ending	\$ 850	\$ -	\$ 135	\$ 260	\$ -	\$ 73	\$ -	\$ -

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Inheritance Tax	Educational Plate Fees Agency	Riverboat Revenue Sharing	LIT Public Safety	LIT Economic Development(Edit)	93.563 Prosecutor Pca	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive
Cash and investments - beginning	\$ 1,272	\$ 975	\$ 37	\$ -	\$ -	\$ 274	\$ 89,961	\$ 4,055
Receipts:								
Taxes	-	-	-	96,171	192,340	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	5,998	9,022
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	206	68,886	-	-	-	-	388
Total receipts	-	206	68,886	96,171	192,340	-	5,998	9,410
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	11,700	3,900
Capital outlay	-	-	68,923	96,171	192,340	-	-	4,333
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	68,923	96,171	192,340	-	11,700	8,233
Excess (deficiency) of receipts over (under) disbursements	-	206	(37)	-	-	-	(5,702)	1,177
Cash and investments - ending	\$ 1,272	\$ 1,181	\$ -	\$ -	\$ -	\$ 274	\$ 84,259	\$ 5,232

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	93.563 Clerk IV-D Incentive Po	Adult Probation User Fee	EMS/CPR Training	Opioid Restricted Funds	Opioid Unrestricted Funds	Supplemental Juvenile Informal	Pretrial Diversion	Co Law Enforcement Cont Ed
Cash and investments - beginning	\$ 22,603	\$ 23,060	\$ 2,579	\$ 46,795	\$ 19,945	\$ 1,077	\$ 241,248	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	5,998	-	-	-	-	-	-	-
Charges for services	-	-	260	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	5,150	-	14,345	3,569	-	93,825	463
Total receipts	5,998	5,150	260	14,345	3,569	-	93,825	463
Disbursements:								
Personal services	-	-	-	-	-	-	48,651	-
Supplies	-	-	-	-	-	-	6,293	-
Other services and charges	7,896	-	-	-	-	-	347	-
Capital outlay	-	-	80	39,618	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	7,896	-	80	39,618	-	-	55,291	-
Excess (deficiency) of receipts over (under) disbursements	(1,898)	5,150	180	(25,273)	3,569	-	38,534	463
Cash and investments - ending	\$ 20,705	\$ 28,210	\$ 2,759	\$ 21,522	\$ 23,514	\$ 1,077	\$ 279,782	\$ 463

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Jury Pay User Fees	Marijuana Eradication Program	EMS Donations	Donation Fund	Donations To/From Ceda	Emergency Management Donations	Pike Crossing TIF General Fund	Mega-Site Allocation Area
Cash and investments - beginning	\$ 57,259	\$ 10,778	\$ -	\$ 14,260	\$ 280	\$ 4,563	\$ 51,662	\$ 6,462
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	5,399	2,890	-	-	3,064	-	12,982	155
Total receipts	5,399	2,890	-	-	3,064	-	12,982	155
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	840	-	-	-
Capital outlay	-	-	-	-	-	4,562	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	840	4,562	-	-
Excess (deficiency) of receipts over (under) disbursements	5,399	2,890	-	-	2,224	(4,562)	12,982	155
Cash and investments - ending	\$ 62,658	\$ 13,668	\$ -	\$ 14,260	\$ 2,504	\$ 1	\$ 64,644	\$ 6,617

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Refuge Revenue Sharing	Thornton Trust Principal	Thornton Trust Interest	Pike Co Tobacco Coalition	Coleman Cemetery Principal	Coleman Cemetery Interest	Commissioners Certificate Sale	Tax Sale Vendor Fees
Cash and investments - beginning	\$ 62,544	\$ 1,000	\$ 2,347	\$ 6,605	\$ 5,041	\$ 398	\$ -	\$ 17,512
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	132	4,400	20,908
Total receipts	-	-	-	-	-	132	4,400	20,908
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	62,541	-	-	-	-	-	-	29,760
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	62,541	-	-	-	-	-	-	29,760
Excess (deficiency) of receipts over (under) disbursements	(62,541)	-	-	-	-	132	4,400	(8,852)
Cash and investments - ending	\$ 3	\$ 1,000	\$ 2,347	\$ 6,605	\$ 5,041	\$ 530	\$ 4,400	\$ 8,660

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Tax Sale Cost	Local Emergency Planning	Road Bonding	EMS Grant	Bio-Terrorism	93.069 Bio-Terrorism 2013 Base	EMA Grant	93.074 Bio-Terrorism 2015 Bonu
Cash and investments - beginning	\$ 27,155	\$ 91,938	\$ 265,153	\$ 7,700	\$ 12,380	\$ 2,452	\$ 2,000	\$ 327
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	4,361	5,235	-	4,600	-	-	-	-
Total receipts	4,361	5,235	-	4,600	-	-	-	-
Disbursements:								
Personal services	-	40	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	7,054	-	3,765	-	-	-	-
Capital outlay	5,049	-	56,585	3,700	-	-	2,000	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	5,049	7,094	56,585	7,465	-	-	2,000	-
Excess (deficiency) of receipts over (under) disbursements	(688)	(1,859)	(56,585)	(2,865)	-	-	(2,000)	-
Cash and investments - ending	\$ 26,467	\$ 90,079	\$ 208,568	\$ 4,835	\$ 12,380	\$ 2,452	\$ -	\$ 327

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	97.047 2014 Mitigation Grant	93.069 Bioterrorism 21/22/ Base	14.228 Pike CDBG CV CV2-359	93.069 Bioterrorism Base 22-24	93.323 Elc (7.1.21 - 6.30.22)	93.354 Workforce Dev Coop	10.766 Community Facilities	20.205 Bridge 30/Co Rd 300 N
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 31,033	\$ 50,000	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	47,589
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	24,291	-	-	-	-
Total receipts	-	-	-	24,291	-	-	-	47,589
Disbursements:								
Personal services	-	-	-	22,219	1,533	-	-	-
Supplies	-	-	-	1,045	-	-	-	-
Other services and charges	17,000	-	-	746	1,130	-	-	74,241
Capital outlay	-	-	-	4,811	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	17,000	-	-	28,821	2,663	-	-	74,241
Excess (deficiency) of receipts over (under) disbursements	(17,000)	-	-	(4,530)	(2,663)	-	-	(26,652)
Cash and investments - ending	\$ (17,000)	\$ -	\$ -	\$ (4,530)	\$ 28,370	\$ 50,000	\$ -	\$ (26,652)

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	16.575 Victim Asst Gnt (9102)	66.818 Brownfield Grant (9106)	20.205 Bridge 150 80%	20.205 Bridge Inspection 80%	20.205 County Rd 350 80% Grant	93.788 IN State Opioid Response	93.788 Opioid Str 2022	93.658 Foster Care-Title IV-E
Cash and investments - beginning	\$ 2,485	\$ 15,766	\$ (5,048)	\$ -	\$ 40	\$ 52,661	\$ 22,088	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	90,486	-	-	-	2,362
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	5,048	-	-	-	-	-
Total receipts	-	-	5,048	90,486	-	-	-	2,362
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	103,839	-	-	-	-
Capital outlay	-	-	-	-	-	48,770	-	-
Other disbursements	2,485	-	-	-	-	-	-	-
Total disbursements	2,485	-	-	103,839	-	48,770	-	-
Excess (deficiency) of receipts over (under) disbursements	(2,485)	-	5,048	(13,353)	-	(48,770)	-	2,362
Cash and investments - ending	\$ -	\$ 15,766	\$ -	\$ (13,353)	\$ 40	\$ 3,891	\$ 22,088	\$ 2,362

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	21.019 (2) COVID Pblc Hlth Exp	21.019 CARES Act CRF ISDH	21.027 CSLFRF (ARPA Grant)	21.032 LATCF Grant	Sign Replacement Grant	Local Rd & Brdg Matching Grant	Local Rd & Brdg 75%-25% Match	Community Crossings Match 75%
Cash and investments - beginning	\$ -	\$ 17,528	\$ 1,733,994	\$ 50,000	\$ -	\$ 9,813	\$ 3,699	\$ 3,024
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	47,400	50,000	-	-	-	-
Total receipts	-	-	47,400	50,000	-	-	-	-
Disbursements:								
Personal services	-	-	49,761	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	5,670	-	-	-	-	-
Capital outlay	-	-	391,760	49,984	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	447,191	49,984	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	(399,791)	16	-	-	-	-
Cash and investments - ending	\$ -	\$ 17,528	\$ 1,334,203	\$ 50,016	\$ -	\$ 9,813	\$ 3,699	\$ 3,024

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Community Crossings 2021-1	Community Crossings 2021-2	Community Crossings 2022-1	Community Crossings 2022-2	Community Crossings 2023-1	Totals
Cash and investments - beginning	\$ -	\$ 3,733	\$ -	\$ -	\$ -	\$ 25,233,038
Receipts:						
Taxes	-	-	-	-	-	27,873,326
Licenses and permits	-	-	-	-	-	4,580
Intergovernmental receipts	-	-	-	772,559	822,725	5,899,994
Charges for services	-	-	-	-	-	2,852,497
Fines and forfeits	-	-	-	-	-	124,002
Other receipts	-	-	-	-	-	8,018,093
Total receipts	-	-	-	772,559	822,725	44,772,492
Disbursements:						
Personal services	-	-	-	-	-	10,100,280
Supplies	-	-	-	-	-	1,832,443
Other services and charges	-	21	-	770,868	-	3,811,902
Capital outlay	-	-	-	-	820,961	22,662,003
Other disbursements	-	-	-	-	-	6,596,311
Total disbursements	-	21	-	770,868	820,961	45,002,939
Excess (deficiency) of receipts over (under) disbursements	-	(21)	-	1,691	1,764	(230,447)
Cash and investments - ending	\$ -	\$ 3,712	\$ -	\$ 1,691	\$ 1,764	\$ 25,002,591

PIKE COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Charity Farms	Trash Site Rental	\$ 365	01/01/22	12/31/26
J.Scott Norrick	Trash Site Rental	1,200	01/01/23	12/31/25
Marlin R Gray	Trash Site Rental	1,000	01/01/23	12/31/25
Max Carlisle Rex Carlisle Beth Goepner	Trash Site Rental	<u>500</u>	01/01/23	12/31/25
Total governmental activities		<u>3,065</u>		
Total of annual lease payments		<u>\$ 3,065</u>		

Description of Debt		Ending Principal Balance	Principal Due Within One Year
Type	Purpose		
Governmental activities:			
Other	Software/Hardware Financial System	\$ 117,495	\$ 58,748
Total governmental activities		<u>117,495</u>	<u>58,748</u>
Totals		<u>\$ 117,495</u>	<u>\$ 58,748</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/>.