

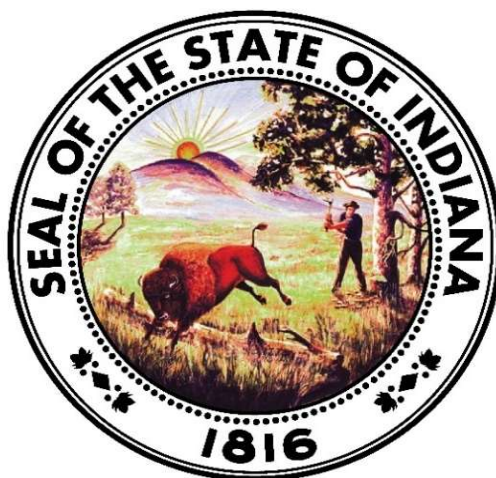
STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENT AUDIT REPORT

OF

RIPLEY COUNTY, INDIANA

January 1, 2023 to December 31, 2023



FILED

08/13/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Amy Copeland	01-01-23 to 12-31-24
County Treasurer	Lisa Vestal	01-01-23 to 12-31-24
Clerk of the Circuit Court	Elizabeth Baumgartner	01-01-23 to 12-31-24
County Sheriff	Rob Bradley	01-01-23 to 12-31-24
County Recorder	MaryAnn McCoy	01-01-23 to 12-31-24
President of the Board of County Commissioners	Mark A. Horstman	01-01-23 to 12-31-24
President of the County Council	Peggy A. Ehlers Ronald J. Decker	01-01-23 to 12-31-23 01-01-24 to 12-31-24



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF RIPLEY COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Ripley County (County), which comprises the financial position and results of operations as of and for the year ended 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 as of and for the year ended 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, as of and for the year ended 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) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. 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 and *Government Auditing Standards* 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 and *Government Auditing Standards*, 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 Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis and Schedule of Capital Assets, 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 16, 2024, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Beth Kelley, CPA, CFE
Deputy State Examiner

July 16, 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 Report 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 Report 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.

RIPLEY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments			Cash and Investments
	01-01-23	Receipts	Disbursements	
County General	\$ 8,368,974	\$ 10,528,881	\$ 8,709,269	\$ 10,188,586
Accident Report Fund	25,406	4,929	8,027	22,308
Building Permit Bonds	21,110	-	-	21,110
EDIT Tax	3,080,881	1,559,406	1,453,173	3,187,114
City & Town Court Costs	67,907	5,929	-	73,836
Clerk Perpetuation Fund	37,633	14,661	5,849	46,445
Community Transition Program	5,067	-	-	5,067
County Sales Disclosure Fee	27,307	5,820	360	32,767
Covered Bridge Fund	13,118	1,850	-	14,968
Cumulative Bridge	1,038,492	759,815	663,909	1,134,398
Co.Cum.Cap.Dev.	380,416	281,267	196,401	465,282
Drug Free	12,258	16,611	14,282	14,587
Emergency Medical Serv. EMS Fu	139,089	838,095	858,820	118,364
Local Emergency Planning	17,794	-	620	17,174
Extradition & Sheriff Assistan	65	-	-	65
County Health Department	377,075	504,741	331,121	550,695
Ident. Security Protection Fd	27,471	3,951	1,001	30,421
Levy Excess Fund	82	-	-	82
Health Maintenance	94,222	16,570	32,335	78,457
Local Road & Streets	270,270	569,105	574,335	265,040
County Misdemeanor Fund	78,129	18,549	23,240	73,438
Highway Department	582,439	1,923,924	2,039,408	466,955
Plat Book Fund	17,660	12,040	3,600	26,100
Rainy Day Fund	2,000,591	-	-	2,000,591
Recorders Perp	527,244	63,628	2,357	588,515
Riverboat Gaming Fund	1,309	-	-	1,309
Supp Pub Def Serv Fund	21,088	7,392	550	27,930
Excess Tax	69,208	46,956	53,844	62,320
Co.Surv.Cornr Perp. Fund	164,585	19,755	48,711	135,629
Tax Sale Redemption	7,572	68,981	57,947	18,606
Surplus Tax Sale	616,443	70,218	577,287	109,374
Health Dept. Trust Acct.	53,765	10,454	13,272	50,947
GAL CASA	4,341	38,135	38,135	4,341
Auditors Ineligible Deductions	138,596	1,899	7,356	133,139
Elected Official Training Fund	38,248	3,951	298	41,901
Park & Recreation	128,227	150,066	147,788	130,505
County Offender Transportation	-	12,901	12,500	401
Statewide 9-1-1	545,991	428,241	540,376	433,856
Adult Probation	212,895	106,111	128,668	190,338
Juvenile Probation	34,329	8,372	12,767	29,934
Adult Administrative Fees	15,560	19,280	20,409	14,431
Alternative Dispute Resolution	18,105	2,660	-	20,765
Jury Fee	140,888	54,974	32,247	163,615
Sheriff Sale Administration	20,648	3,550	6,180	18,018
16.575 Victim Assistance Grant	37,643	146,461	136,757	47,347
Milan Legion Donation-Chairs	12,781	40,000	34,156	18,625
Court Ordered Testing	120,370	43,316	25,482	138,204
Micro Loan Program	42,553	-	-	42,553
Payroll Clearing	1,461,655	10,619,326	9,977,718	2,103,263
County Withholdings	-	103,532	103,532	-
Liberty National Life Ins.	353	16,750	16,797	306
Roth Nationwide	-	12,915	12,915	-
Deferred Compensation	-	9,435	9,435	-
FICA Withholdings	-	568,273	568,273	-
PERF	114	199,145	199,145	114
Sheriff Retirement	4,295	34,469	37,027	1,737
State Withholdings	-	232,741	232,741	-
Unifirst Uniforms	326	1,571	1,534	363
Garnishments	222	14,510	14,637	95
Settlement Fund	-	30,630,962	30,630,962	-
CVET	-	101,267	101,267	-
Delinquent Sewer Fees	1,175	29	-	1,204
Financial Institution	-	306,845	306,845	-
Fines & Forfeitures	301	2,105	2,202	204
Infraction Judgements	5,549	50,416	48,157	7,808
Death Benefit Fund	85	1,040	970	155
Sales Disclosure Fee Fund	650	5,820	5,910	560

RIPLEY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments			Cash and Investments 12-31-23
	01-01-23	Receipts	Disbursements	
Coroner's Cont Ed Fund	518	10,923	6,797	4,644
Interstate Compact Fee Fund	250	875	1,125	-
Mortgage Fraud	265	2,610	2,660	215
DLGF Homestead Prop Database	-	2	2	-
Forest Restoration Fund	-	1,445	1,216	229
Inheritance Tax	7,977	-	-	7,977
Education Plate Fee	38	338	375	1
Riverboat - Beltarra	481,172	126,576	92,810	514,938
Innkeepers Tax	4,090	61,995	61,330	4,755
93.563 Title 4-D Incentive	886	11,438	11,542	782
93.563 Prosecutor 4-D Incentive	68,343	17,202	9,317	76,228
93.563 Clerk 4-D Incentive-Pst	29,276	11,438	6,258	34,456
Treasurer	839,621	695,133	839,621	695,133
Sheriff Commissary	127,318	348,845	422,234	53,929
Trust Clerk	561,109	3,342,117	3,292,861	610,365
Support Clerk	7,884	235,851	235,215	8,520
Legacy Clerk	5,996	-	3,485	2,511
Ripley Savings Clerk	462	-	-	462
Old Old Trust Clerk	3,215	66	119	3,162
Inmate Sheriff	25,025	305,699	298,560	32,164
Medical Billing Health	10,386	732	-	11,118
Interstate Comp - County Share	12,025	63	12,088	-
MVH Restricted	1,543,107	1,835,951	1,058,090	2,320,968
Reassessment	29,999	213,617	132,828	110,788
LOIT Special Dist. Restricted	75	-	-	75
Opioid Restricted Fund	111,394	28,131	36,970	102,555
Opioid Unrestricted Fund	27,050	838	25,000	2,888
Versailles Lions-Sunscreen	-	300	300	-
Substance Abuse Outpatient Pro	881	-	-	881
Cty Electronic Map Generation	500	-	-	500
Greater Cincy HAZMAT-Fire Dept	500	600	1,100	-
School Supplemental	-	65,933	65,932	1
Home Incarceration/Work Release	56	-	-	56
Ripley Co. Redevelopment Comm.	269,249	36,144	23,132	282,261
Law Enforc.Cont.Ed.Sheriff	2,002	792	2,509	285
C.C. Project Income Fund	280,971	212,951	196,333	297,589
Unrestricted LOIT Special Dist	171,504	-	-	171,504
EMS Training	8,081	11,900	7,068	12,913
Loc.IncomeTx/PropertyTxRelief	141,577	1,153,826	1,216,109	79,294
Heritage Barn Public Safety	400	50	-	450
LIT Certified Shares - Distrib	4,334	8,875,589	8,875,589	4,334
LIT Economic Dev.-EDIT-Distrib	-	2,218,897	2,218,897	-
Riverboat Wagering Tax Rev. Sh	898,866	93,156	-	992,022
Beltarra Revenue Clearing Fund	-	239,470	239,470	-
Wagering Tax Revenue Clearing	48,279	163,049	163,049	48,279
Background Check	936	400	1,051	285
HHS/Covid Relief/Cares Act/Ems	622	-	-	622
93.658 Foster Care Title IV-E	1,149	3,517	-	4,666
93.069 Bioterrorism Grant (BPRS)	28,418	49,849	47,191	31,076
HAVATitle III- Nonreverting	31	-	-	31
16.588 STOP Grant	18,501	65,916	63,802	20,615
NACCHO/Ctr for Disease Control	3	-	3	-
21.019 Covid 19/Community Test	47,368	-	47,368	-
93.268 Immunization and Vaccin	37,297	13,155	33,424	17,028
93.354 School Covid19 Co Ag	92,824	137,500	78,043	152,281
93.354 Cooperative Agreement	-	1,000	1,000	-
21.027 ARPA Coronavirus State	4,505,020	410	2,459,833	2,045,597
RCCF - Crum Grant	42	-	-	42
RC Substance Abuse Grant-LLC	5,399	2,500	5,351	2,548
Juv. Substance Abuse Fund	4,820	-	190	4,630
Historic Landmarks Foundation	1,500	-	-	1,500
ISDH-MRC Grant	12,655	-	12,655	-
Endowment Fund	37,499	9,500	-	46,999
Court Interpretive Services	118	-	-	118
RCCF-Military Service Fund	10,098	-	490	9,608
Trail-Riders	19	-	-	19
JDAI Grant - Probation	2,679	36,514	11,076	28,117

RIPLEY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Decatur Co. REMC-EMS Training	1,500	-	-	1,500
Drug Awareness Coalition/RCATS	74	3,679	3,753	-
State Probation Grant	446	-	-	446
Campaign For Tobacco-Free Kids	250	-	-	250
Local Road & Bridge Matching	57,768	808,418	846,115	20,071
14.228 IHEDA Grant	-	79,120	79,120	-
2017 Interact for Health Grant	110	-	110	-
REMC Grant - EMS Training	148	-	-	148
Ripley Co. Schools RCATS	11,444	3,500	14,487	457
REMC Grant - Park Speakers	124	-	124	-
RCCF Grant - Car Seat Program	1	-	1	-
93.994 Safe Sleep Program	513	6,975	6,896	592
State Probation Grant (B)	1,909	67,809	69,718	-
JDAI Grant - Probation (B)	15,786	25,389	38,514	2,661
93.788 IN Supreme Court/CADS-B	(2,477)	60,000	57,523	-
93.323 COVID/Vaccine Clinic/HE	20,081	17,457	10,814	26,724
RSRF Grant - EMS Body Armor	87	-	87	-
Community Corrections (A)	11,320	-	11,320	-
RSRF Headset Jacks 911	8	-	-	8
RSRF Versailles EMS Remodel	20,000	-	20,000	-
Law Enforcement Training	12,113	18,670	5,180	25,603
REMC Light Replacement/Sign	179	-	179	-
Community Corrections (B)	-	298,837	258,765	40,072
Casa Wellness	-	14,215	14,215	-
RCCF Park Restroom Renovation	-	3,218	-	3,218
RSRF - RCC Dispatch Chairs	-	4,645	4,645	-
RCCF - Sunscreen	-	250	248	2
NAMI-Officer Training Grant	-	3,800	-	3,800
Totals	<u>\$ 31,813,633</u>	<u>\$ 83,385,381</u>	<u>\$ 82,846,186</u>	<u>\$ 32,352,828</u>

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

RIPLEY COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

Taxes. 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.

RIPLEY 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.

RIPLEY 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.

RIPLEY 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.

RIPLEY 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.

RIPLEY 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. Combined Funds

Funds related to County User Fees were reported individually in the prior financial statement but were combined into one fund for the current financial statement.

OTHER INFORMATION

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

	County General	Accident Report Fund	Building Permit Bonds	EDIT Tax	City & Town Court Costs	Clerk Perpetuation Fund
Cash and investments - beginning	\$ 8,368,974	\$ 25,406	\$ 21,110	\$ 3,080,881	\$ 67,907	\$ 37,633
Receipts:						
Taxes	3,551,832	-	-	-	-	-
Licenses and permits	83,148	-	-	-	-	-
Intergovernmental receipts	5,273,122	-	-	1,559,224	-	-
Charges for services	701,170	4,929	-	-	-	-
Fines and forfeits	1,154	-	-	-	-	-
Other receipts	918,455	-	-	182	5,929	14,661
Total receipts	10,528,881	4,929	-	1,559,406	5,929	14,661
Disbursements:						
Personal services	6,205,249	-	-	1,011,642	-	5,849
Supplies	352,196	-	-	3,406	-	-
Other services and charges	1,841,026	-	-	436,802	-	-
Capital outlay	127,649	-	-	1,323	-	-
Other disbursements	183,149	8,027	-	-	-	-
Total disbursements	8,709,269	8,027	-	1,453,173	-	5,849
Excess (deficiency) of receipts over (under) disbursements	1,819,612	(3,098)	-	106,233	5,929	8,812
Cash and investments - ending	\$ 10,188,586	\$ 22,308	\$ 21,110	\$ 3,187,114	\$ 73,836	\$ 46,445

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

	Community Transition Program	County Sales Disclosure Fee	Covered Bridge Fund	Cumulative Bridge	Co.Cum.Cap.Dev.
Cash and investments - beginning	\$ 5,067	\$ 27,307	\$ 13,118	\$ 1,038,492	\$ 380,416
Receipts:					
Taxes	-	-	-	604,389	256,865
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	57,417	24,402
Charges for services	-	5,820	1,850	98,009	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	5,820	1,850	759,815	281,267
Disbursements:					
Personal services	-	-	-	170,093	87,554
Supplies	-	360	-	116,935	-
Other services and charges	-	-	-	182,959	92,021
Capital outlay	-	-	-	193,922	16,826
Other disbursements	-	-	-	-	-
Total disbursements	-	360	-	663,909	196,401
Excess (deficiency) of receipts over (under) disbursements	-	5,460	1,850	95,906	84,866
Cash and investments - ending	\$ 5,067	\$ 32,767	\$ 14,968	\$ 1,134,398	\$ 465,282

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

	Drug Free	Emergency Medical Serv. EMS Fu	Local Emergency Planning	Extradition & Sheriff Assistan	County Health Department	Ident. Security Protection Fd
Cash and investments - beginning	\$ 12,258	\$ 139,089	\$ 17,794	\$ 65	\$ 377,075	\$ 27,471
Receipts:						
Taxes	-	-	-	-	306,727	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	29,139	-
Charges for services	-	825,024	-	-	83,248	3,951
Fines and forfeits	-	-	-	-	85,320	-
Other receipts	16,611	13,071	-	-	307	-
Total receipts	16,611	838,095	-	-	504,741	3,951
Disbursements:						
Personal services	-	660,579	-	-	319,325	-
Supplies	-	99,912	67	-	1,144	-
Other services and charges	14,282	90,829	553	-	10,602	1,001
Capital outlay	-	-	-	-	-	-
Other disbursements	-	7,500	-	-	50	-
Total disbursements	14,282	858,820	620	-	331,121	1,001
Excess (deficiency) of receipts over (under) disbursements	2,329	(20,725)	(620)	-	173,620	2,950
Cash and investments - ending	\$ 14,587	\$ 118,364	\$ 17,174	\$ 65	\$ 550,695	\$ 30,421

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

	Levy Excess Fund	Health Maintenance	Local Road & Streets	County Misdemeanant Fund	Highway Department
Cash and investments - beginning	\$ 82	\$ 94,222	\$ 270,270	\$ 78,129	\$ 582,439
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	569,105	-	1,835,951
Charges for services	-	16,570	-	17,856	26,629
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	693	61,344
Total receipts	-	16,570	569,105	18,549	1,923,924
Disbursements:					
Personal services	-	24,675	-	-	1,116,666
Supplies	-	1,538	-	6,757	289,184
Other services and charges	-	6,122	574,335	16,483	160,989
Capital outlay	-	-	-	-	472,569
Other disbursements	-	-	-	-	-
Total disbursements	-	32,335	574,335	23,240	2,039,408
Excess (deficiency) of receipts over (under) disbursements	-	(15,765)	(5,230)	(4,691)	(115,484)
Cash and investments - ending	\$ 82	\$ 78,457	\$ 265,040	\$ 73,438	\$ 466,955

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

	Plat Book Fund	Rainy Day Fund	Recorders Perp	Riverboat Gaming Fund	Supp Pub Def Serv Fund	Excess Tax
Cash and investments - beginning	\$ 17,660	\$ 2,000,591	\$ 527,244	\$ 1,309	\$ 21,088	\$ 69,208
Receipts:						
Taxes	-	-	-	-	-	43,273
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	12,040	-	63,628	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	7,392	3,683
Total receipts	<u>12,040</u>	<u>-</u>	<u>63,628</u>	<u>-</u>	<u>7,392</u>	<u>46,956</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	137	-	-	-
Other services and charges	3,600	-	-	-	550	-
Capital outlay	-	-	2,220	-	-	-
Other disbursements	-	-	-	-	-	53,844
Total disbursements	<u>3,600</u>	<u>-</u>	<u>2,357</u>	<u>-</u>	<u>550</u>	<u>53,844</u>
Excess (deficiency) of receipts over (under) disbursements	<u>8,440</u>	<u>-</u>	<u>61,271</u>	<u>-</u>	<u>6,842</u>	<u>(6,888)</u>
Cash and investments - ending	<u>\$ 26,100</u>	<u>\$ 2,000,591</u>	<u>\$ 588,515</u>	<u>\$ 1,309</u>	<u>\$ 27,930</u>	<u>\$ 62,320</u>

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

	Co.Surv.Corn Perp. Fund	Tax Sale Redemption	Surplus Tax Sale	Health Dept. Trust Acct.	GAL CASA
Cash and investments - beginning	\$ 164,585	\$ 7,572	\$ 616,443	\$ 53,765	\$ 4,341
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	38,135
Charges for services	19,755	68,939	-	9,444	-
Fines and forfeits	-	-	-	1,010	-
Other receipts	-	42	70,218	-	-
Total receipts	<u>19,755</u>	<u>68,981</u>	<u>70,218</u>	<u>10,454</u>	<u>38,135</u>
Disbursements:					
Personal services	-	-	-	7,077	-
Supplies	1,301	-	-	4,897	-
Other services and charges	3,376	22,518	-	1,298	38,135
Capital outlay	44,034	-	-	-	-
Other disbursements	-	35,429	577,287	-	-
Total disbursements	<u>48,711</u>	<u>57,947</u>	<u>577,287</u>	<u>13,272</u>	<u>38,135</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(28,956)</u>	<u>11,034</u>	<u>(507,069)</u>	<u>(2,818)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 135,629</u>	<u>\$ 18,606</u>	<u>\$ 109,374</u>	<u>\$ 50,947</u>	<u>\$ 4,341</u>

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

	Auditors Ineligible Deductions	Elected Official Training Fund	Park & Recreation	County Offender Transportation	Statewide 9-1-1
Cash and investments - beginning	\$ 138,596	\$ 38,248	\$ 128,227	\$ -	\$ 545,991
Receipts:					
Taxes	-	-	87,636	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	8,326	-	-
Charges for services	-	3,951	53,895	813	425,271
Fines and forfeits	-	-	-	-	-
Other receipts	1,899	-	209	12,088	2,970
Total receipts	1,899	3,951	150,066	12,901	428,241
Disbursements:					
Personal services	-	-	70,380	-	291,597
Supplies	3,864	-	2,170	-	33,595
Other services and charges	633	298	75,238	-	54,715
Capital outlay	2,859	-	-	12,500	160,469
Other disbursements	-	-	-	-	-
Total disbursements	7,356	298	147,788	12,500	540,376
Excess (deficiency) of receipts over (under) disbursements	(5,457)	3,653	2,278	401	(112,135)
Cash and investments - ending	\$ 133,139	\$ 41,901	\$ 130,505	\$ 401	\$ 433,856

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

	Adult Probation	Juvenile Probation	Adult Administrative Fees	Alternative Dispute Resolution	Jury Fee
Cash and investments - beginning	\$ 212,895	\$ 34,329	\$ 15,560	\$ 18,105	\$ 140,888
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	106,111	8,372	19,280	-	805
Fines and forfeits	-	-	-	-	114
Other receipts	-	-	-	2,660	54,055
Total receipts	<u>106,111</u>	<u>8,372</u>	<u>19,280</u>	<u>2,660</u>	<u>54,974</u>
Disbursements:					
Personal services	121,159	11,728	20,409	-	10,490
Supplies	-	-	-	-	7,009
Other services and charges	2,958	1,039	-	-	13,976
Capital outlay	-	-	-	-	-
Other disbursements	4,551	-	-	-	772
Total disbursements	<u>128,668</u>	<u>12,767</u>	<u>20,409</u>	<u>-</u>	<u>32,247</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(22,557)</u>	<u>(4,395)</u>	<u>(1,129)</u>	<u>2,660</u>	<u>22,727</u>
Cash and investments - ending	<u>\$ 190,338</u>	<u>\$ 29,934</u>	<u>\$ 14,431</u>	<u>\$ 20,765</u>	<u>\$ 163,615</u>

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

	Sheriff Sale Administration	16,575 Victim Assistance Grant	Milan Legion Donation-Chairs	Court Ordered Testing	Micro Loan Program
Cash and investments - beginning	\$ 20,648	\$ 37,643	\$ 12,781	\$ 120,370	\$ 42,553
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	3,550	108,303	-	41,766	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	38,158	40,000	1,550	-
Total receipts	<u>3,550</u>	<u>146,461</u>	<u>40,000</u>	<u>43,316</u>	<u>-</u>
Disbursements:					
Personal services	-	136,653	-	-	-
Supplies	3,000	82	-	162	-
Other services and charges	3,180	22	-	25,095	-
Capital outlay	-	-	31,770	225	-
Other disbursements	-	-	2,386	-	-
Total disbursements	<u>6,180</u>	<u>136,757</u>	<u>34,156</u>	<u>25,482</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(2,630)</u>	<u>9,704</u>	<u>5,844</u>	<u>17,834</u>	<u>-</u>
Cash and investments - ending	<u>\$ 18,018</u>	<u>\$ 47,347</u>	<u>\$ 18,625</u>	<u>\$ 138,204</u>	<u>\$ 42,553</u>

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

	Payroll Clearing	County Withholdings	Liberty National Life Ins.	Roth Nationwide	Deferred Compensation
Cash and investments - beginning	\$ 1,461,655	\$ -	\$ 353	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	71,901	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	10,547,425	103,532	16,750	12,915	9,435
Total receipts	10,619,326	103,532	16,750	12,915	9,435
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	9,977,718	103,532	16,797	12,915	9,435
Total disbursements	9,977,718	103,532	16,797	12,915	9,435
Excess (deficiency) of receipts over (under) disbursements	641,608	-	(47)	-	-
Cash and investments - ending	\$ 2,103,263	\$ -	\$ 306	\$ -	\$ -

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

	FICA Withholdings	PERF	Sheriff Retirement	State Withholdings	Unifirst Uniforms
Cash and investments - beginning	\$ -	\$ 114	\$ 4,295	\$ -	\$ 326
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	4,646	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	568,273	199,145	29,823	232,741	1,571
Total receipts	<u>568,273</u>	<u>199,145</u>	<u>34,469</u>	<u>232,741</u>	<u>1,571</u>
Disbursements:					
Personal services	-	-	17,275	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	568,273	199,145	19,752	232,741	1,534
Total disbursements	<u>568,273</u>	<u>199,145</u>	<u>37,027</u>	<u>232,741</u>	<u>1,534</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>-</u>	<u>(2,558)</u>	<u>-</u>	<u>37</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 114</u>	<u>\$ 1,737</u>	<u>\$ -</u>	<u>\$ 363</u>

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

	Garnishments	Settlement Fund	CVET	Delinquent Sewer Fees	Financial Institution
Cash and investments - beginning	\$ 222	\$ -	\$ -	\$ 1,175	\$ -
Receipts:					
Taxes	-	-	-	29	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	101,267	-	306,845
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	14,510	30,630,962	-	-	-
Total receipts	14,510	30,630,962	101,267	29	306,845
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	14,637	30,630,962	101,267	-	306,845
Total disbursements	14,637	30,630,962	101,267	-	306,845
Excess (deficiency) of receipts over (under) disbursements	(127)	-	-	29	-
Cash and investments - ending	\$ 95	\$ -	\$ -	\$ 1,204	\$ -

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

	Fines & Forfeitures	Infraction Judgements	Death Benefit Fund	Sales Disclosure Fee Fund	Coroner's Cont Ed Fund	Interstate Compact Fee Fund
Cash and investments - beginning	\$ 301	\$ 5,549	\$ 85	\$ 650	\$ 518	\$ 250
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	4,340	-	5,820	10,923	875
Fines and forfeits	-	728	-	-	-	-
Other receipts	2,105	45,348	1,040	-	-	-
Total receipts	2,105	50,416	1,040	5,820	10,923	875
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,202	48,157	970	5,910	6,797	1,125
Total disbursements	2,202	48,157	970	5,910	6,797	1,125
Excess (deficiency) of receipts over (under) disbursements	(97)	2,259	70	(90)	4,126	(250)
Cash and investments - ending	\$ 204	\$ 7,808	\$ 155	\$ 560	\$ 4,644	\$ -

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

	Mortgage Fraud	DLGF Homestead Prop Database	Forest Restoration Fund	Inheritance Tax	Education Plate Fee	Riverboat - Beltarra
Cash and investments - beginning	\$ 265	\$ -	\$ -	\$ 7,977	\$ 38	\$ 481,172
Receipts:						
Taxes	-	-	1,445	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	126,508
Charges for services	2,610	-	-	-	-	-
Fines and forfeits	-	-	-	-	338	-
Other receipts	-	2	-	-	-	68
Total receipts	<u>2,610</u>	<u>2</u>	<u>1,445</u>	<u>-</u>	<u>338</u>	<u>126,576</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	39,868
Capital outlay	-	-	-	-	-	52,942
Other disbursements	2,660	2	1,216	-	375	-
Total disbursements	<u>2,660</u>	<u>2</u>	<u>1,216</u>	<u>-</u>	<u>375</u>	<u>92,810</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(50)</u>	<u>-</u>	<u>229</u>	<u>-</u>	<u>(37)</u>	<u>33,766</u>
Cash and investments - ending	<u>\$ 215</u>	<u>\$ -</u>	<u>\$ 229</u>	<u>\$ 7,977</u>	<u>\$ 1</u>	<u>\$ 514,938</u>

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

	Innkeepers Tax	93.563 Title 4-D Incentive	93.563 Prosecutor 4-D Incentive	93.563 Clerk 4-D Incentive-Pst	Treasurer	Sheriff Commissary
Cash and investments - beginning	\$ 4,090	\$ 886	\$ 68,343	\$ 29,276	\$ 839,621	\$ 127,318
Receipts:						
Taxes	61,995	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	11,438	17,202	11,438	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	695,133	348,845
Total receipts	<u>61,995</u>	<u>11,438</u>	<u>17,202</u>	<u>11,438</u>	<u>695,133</u>	<u>348,845</u>
Disbursements:						
Personal services	-	-	771	918	-	-
Supplies	-	-	-	-	-	-
Other services and charges	61,330	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	11,542	8,546	5,340	839,621	422,234
Total disbursements	<u>61,330</u>	<u>11,542</u>	<u>9,317</u>	<u>6,258</u>	<u>839,621</u>	<u>422,234</u>
Excess (deficiency) of receipts over (under) disbursements	<u>665</u>	<u>(104)</u>	<u>7,885</u>	<u>5,180</u>	<u>(144,488)</u>	<u>(73,389)</u>
Cash and investments - ending	<u>\$ 4,755</u>	<u>\$ 782</u>	<u>\$ 76,228</u>	<u>\$ 34,456</u>	<u>\$ 695,133</u>	<u>\$ 53,929</u>

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

	Trust Clerk	Support Clerk	Legacy Clerk	Ripley Savings Clerk	Old Old Trust Clerk	Inmate Sheriff
Cash and investments - beginning	\$ 561,109	\$ 7,884	\$ 5,996	\$ 462	\$ 3,215	\$ 25,025
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,342,117	235,851	-	-	66	305,699
Total receipts	3,342,117	235,851	-	-	66	305,699
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	3,292,861	235,215	3,485	-	119	298,560
Total disbursements	3,292,861	235,215	3,485	-	119	298,560
Excess (deficiency) of receipts over (under) disbursements	49,256	636	(3,485)	-	(53)	7,139
Cash and investments - ending	\$ 610,365	\$ 8,520	\$ 2,511	\$ 462	\$ 3,162	\$ 32,164

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

	Medical Billing Health	Interstate Comp - County Share	MVH Restricted	Reassessment	LOIT Special Dist. Restricted
Cash and investments - beginning	\$ 10,386	\$ 12,025	\$ 1,543,107	\$ 29,999	\$ 75
Receipts:					
Taxes	-	-	-	194,915	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	1,835,951	18,517	-
Charges for services	-	63	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	732	-	-	185	-
Total receipts	<u>732</u>	<u>63</u>	<u>1,835,951</u>	<u>213,617</u>	<u>-</u>
Disbursements:					
Personal services	-	-	309,081	-	-
Supplies	-	-	49,264	-	-
Other services and charges	-	-	662,145	132,828	-
Capital outlay	-	-	37,600	-	-
Other disbursements	-	12,088	-	-	-
Total disbursements	<u>-</u>	<u>12,088</u>	<u>1,058,090</u>	<u>132,828</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>732</u>	<u>(12,025)</u>	<u>777,861</u>	<u>80,789</u>	<u>-</u>
Cash and investments - ending	<u>\$ 11,118</u>	<u>\$ -</u>	<u>\$ 2,320,968</u>	<u>\$ 110,788</u>	<u>\$ 75</u>

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

	Opioid Restricted Fund	Opioid Unrestricted Fund	Versailles Lions-Sunscreen	Substance Abuse Outpatient Pro	Cty Electronic Map Generation
Cash and investments - beginning	\$ 111,394	\$ 27,050	\$ -	\$ 881	\$ 500
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	28,131	838	300	-	-
Total receipts	28,131	838	300	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	250	-	300	-	-
Other services and charges	35,470	25,000	-	-	-
Capital outlay	1,250	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	36,970	25,000	300	-	-
Excess (deficiency) of receipts over (under) disbursements	(8,839)	(24,162)	-	-	-
Cash and investments - ending	\$ 102,555	\$ 2,888	\$ -	\$ 881	\$ 500

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

	Greater Cincy HAZMAT-Fire Dept	School Supplemental	Home Incarceration/Work Release	Ripley Co. Redevelopment Comm.
Cash and investments - beginning	\$ 500	\$ -	\$ 56	\$ 269,249
Receipts:				
Taxes	-	55,834	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	10,099	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	600	-	-	36,144
Total receipts	600	65,933	-	36,144
Disbursements:				
Personal services	-	-	-	1,400
Supplies	-	-	-	-
Other services and charges	-	-	-	21,732
Capital outlay	-	-	-	-
Other disbursements	1,100	65,932	-	-
Total disbursements	1,100	65,932	-	23,132
Excess (deficiency) of receipts over (under) disbursements	(500)	1	-	13,012
Cash and investments - ending	\$ -	\$ 1	\$ 56	\$ 282,261

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

	Law Enforc.Cont.Ed.Sheriff	C.C. Project Income Fund	Unrestricted LOIT Special Dist	EMS Training
Cash and investments - beginning	\$ 2,002	\$ 280,971	\$ 171,504	\$ 8,081
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	792	201,387	-	11,900
Fines and forfeits	-	-	-	-
Other receipts	-	11,564	-	-
Total receipts	<u>792</u>	<u>212,951</u>	<u>-</u>	<u>11,900</u>
Disbursements:				
Personal services	-	110,929	-	3,568
Supplies	-	1,915	-	3,500
Other services and charges	-	70,604	-	-
Capital outlay	-	1,420	-	-
Other disbursements	2,509	11,465	-	-
Total disbursements	<u>2,509</u>	<u>196,333</u>	<u>-</u>	<u>7,068</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(1,717)</u>	<u>16,618</u>	<u>-</u>	<u>4,832</u>
Cash and investments - ending	<u>\$ 285</u>	<u>\$ 297,589</u>	<u>\$ 171,504</u>	<u>\$ 12,913</u>

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

	Loc.IncomeTx/PropertyTxRelief	Heritage Barn Public Safety	LIT Certified Shares - Distrib	LIT Economic Dev.-EDIT-Distrib
Cash and investments - beginning	\$ 141,577	\$ 400	\$ 4,334	\$ -
Receipts:				
Taxes	-	50	-	102,103
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	8,875,589	2,116,794
Charges for services	1,153,826	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	<u>1,153,826</u>	<u>50</u>	<u>8,875,589</u>	<u>2,218,897</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	1,216,109	-	8,875,589	2,218,897
Total disbursements	<u>1,216,109</u>	<u>-</u>	<u>8,875,589</u>	<u>2,218,897</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(62,283)</u>	<u>50</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 79,294</u>	<u>\$ 450</u>	<u>\$ 4,334</u>	<u>\$ -</u>

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

	Riverboat Wagering Tax Rev. Sh	Belterra Revenue Clearing Fund	Wagering Tax Revenue Clearing	Background Check	HHS/Covid Relief/Cares Act/Ems
Cash and investments - beginning	\$ 898,866	\$ -	\$ 48,279	\$ 936	\$ 622
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	239,470	-	-	-
Charges for services	93,156	-	163,049	400	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>93,156</u>	<u>239,470</u>	<u>163,049</u>	<u>400</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	239,470	163,049	1,051	-
Total disbursements	<u>-</u>	<u>239,470</u>	<u>163,049</u>	<u>1,051</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>93,156</u>	<u>-</u>	<u>-</u>	<u>(651)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 992,022</u>	<u>\$ -</u>	<u>\$ 48,279</u>	<u>\$ 285</u>	<u>\$ 622</u>

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

	93.658 Foster Care Title IV-E	93.069 Bioterrorism Grant (BPRS)	HAVA Title III- Nonreverting	16.588 STOP Grant	NACCHO/Ctr for Disease Control
Cash and investments - beginning	\$ 1,149	\$ 28,418	\$ 31	\$ 18,501	\$ 3
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	3,517	49,849	-	65,916	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>3,517</u>	<u>49,849</u>	<u>-</u>	<u>65,916</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	63,802	-
Supplies	-	36,337	-	-	3
Other services and charges	-	1,945	-	-	-
Capital outlay	-	8,909	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>47,191</u>	<u>-</u>	<u>63,802</u>	<u>3</u>
Excess (deficiency) of receipts over (under) disbursements	<u>3,517</u>	<u>2,658</u>	<u>-</u>	<u>2,114</u>	<u>(3)</u>
Cash and investments - ending	<u>\$ 4,666</u>	<u>\$ 31,076</u>	<u>\$ 31</u>	<u>\$ 20,615</u>	<u>\$ -</u>

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

	21.019 Covid 19/Community Test	93.268 Immunization and Vaccin	93.354 School Covid19 Co Ag	93.354 Cooperative Agreement	21.027 ARPA Coronavirus State
Cash and investments - beginning	\$ 47,368	\$ 37,297	\$ 92,824	\$ -	\$ 4,505,020
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	13,155	137,500	1,000	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	410
Total receipts	<u>-</u>	<u>13,155</u>	<u>137,500</u>	<u>1,000</u>	<u>410</u>
Disbursements:					
Personal services	323	28,058	37,906	-	-
Supplies	-	588	38,477	-	-
Other services and charges	47,045	210	1,660	1,000	-
Capital outlay	-	4,568	-	-	2,459,833
Other disbursements	-	-	-	-	-
Total disbursements	<u>47,368</u>	<u>33,424</u>	<u>78,043</u>	<u>1,000</u>	<u>2,459,833</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(47,368)</u>	<u>(20,269)</u>	<u>59,457</u>	<u>-</u>	<u>(2,459,423)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 17,028</u>	<u>\$ 152,281</u>	<u>\$ -</u>	<u>\$ 2,045,597</u>

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

	RCCF - Crum Grant	RC Substance Abuse Grant-LLC	Juv. Substance Abuse Fund	Historic Landmarks Foundation	ISDH-MRC Grant	Endowment Fund
Cash and investments - beginning	\$ 42	\$ 5,399	\$ 4,820	\$ 1,500	\$ 12,655	\$ 37,499
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	2,500	-	-	-	9,500
Total receipts	-	2,500	-	-	-	9,500
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	12,655	-
Other services and charges	-	-	190	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	5,351	-	-	-	-
Total disbursements	-	5,351	190	-	12,655	-
Excess (deficiency) of receipts over (under) disbursements	-	(2,851)	(190)	-	(12,655)	9,500
Cash and investments - ending	\$ 42	\$ 2,548	\$ 4,630	\$ 1,500	\$ -	\$ 46,999

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

	Court Interpretive Services	RCCF-Military Service Fund	Trail-Riders	JDAI Grant - Probation	Decatur Co. REMC-EMS Training
Cash and investments - beginning	\$ 118	\$ 10,098	\$ 19	\$ 2,679	\$ 1,500
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	35,814	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	700	-
Total receipts	-	-	-	36,514	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	6,054	-
Other services and charges	-	-	-	1,643	-
Capital outlay	-	-	-	-	-
Other disbursements	-	490	-	3,379	-
Total disbursements	-	490	-	11,076	-
Excess (deficiency) of receipts over (under) disbursements	-	(490)	-	25,438	-
Cash and investments - ending	\$ 118	\$ 9,608	\$ 19	\$ 28,117	\$ 1,500

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

	Drug Awareness Coalition/RCATS	State Probation Grant	Campaign For Tobacco-Free Kids	Local Road & Bridge Matching	14.228 IHCDA Grant
Cash and investments - beginning	\$ 74	\$ 446	\$ 250	\$ 57,768	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	808,418	-
Charges for services	-	-	-	-	79,120
Fines and forfeits	-	-	-	-	-
Other receipts	3,679	-	-	-	-
Total receipts	<u>3,679</u>	<u>-</u>	<u>-</u>	<u>808,418</u>	<u>79,120</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	74	-	-	-	-
Other services and charges	3,679	-	-	846,115	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	79,120
Total disbursements	<u>3,753</u>	<u>-</u>	<u>-</u>	<u>846,115</u>	<u>79,120</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(74)</u>	<u>-</u>	<u>-</u>	<u>(37,697)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 446</u>	<u>\$ 250</u>	<u>\$ 20,071</u>	<u>\$ -</u>

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

	2017 Interact for Health Grant	REMC Grant - EMS Training	Ripley Co. Schools RCATS	REMC Grant - Park Speakers	RCCF Grant - Car Seat Program	93.994 Safe Sleep Program
Cash and investments - beginning	\$ 110	\$ 148	\$ 11,444	\$ 124	\$ 1	\$ 513
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	6,975
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	3,500	-	-	-
Total receipts	-	-	3,500	-	-	6,975
Disbursements:						
Personal services	-	-	13,983	-	-	-
Supplies	110	-	504	-	1	5,925
Other services and charges	-	-	-	-	-	971
Capital outlay	-	-	-	124	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	110	-	14,487	124	1	6,896
Excess (deficiency) of receipts over (under) disbursements	(110)	-	(10,987)	(124)	(1)	79
Cash and investments - ending	\$ -	\$ 148	\$ 457	\$ -	\$ -	\$ 592

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

	State Probation Grant (B)	JDAI Grant - Probation (B)	93.788 IN Supreme Court/CADS-B	93.323 COVID/Vaccine Clinic/HE	RSRF Grant - EMS Body Armor
Cash and investments - beginning	\$ 1,909	\$ 15,786	\$ (2,477)	\$ 20,081	\$ 87
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	63,358	25,389	-	-	-
Charges for services	-	-	60,000	17,457	-
Fines and forfeits	-	-	-	-	-
Other receipts	4,451	-	-	-	-
Total receipts	67,809	25,389	60,000	17,457	-
Disbursements:					
Personal services	69,718	-	-	7,739	-
Supplies	-	28,847	14,480	2,174	87
Other services and charges	-	9,667	43,043	901	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	69,718	38,514	57,523	10,814	87
Excess (deficiency) of receipts over (under) disbursements	(1,909)	(13,125)	2,477	6,643	(87)
Cash and investments - ending	\$ -	\$ 2,661	\$ -	\$ 26,724	\$ -

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

	Community Corrections (A)	RSRF Headset Jacks 911	RSRF Versailles EMS Remodel	Law Enforcement Training	REMC Light Replacement/Sign
Cash and investments - beginning	\$ 11,320	\$ 8	\$ 20,000	\$ 12,113	\$ 179
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	18,670	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	18,670	-
Disbursements:					
Personal services	11,320	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	20,000	-	179
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	5,180	-
Total disbursements	11,320	-	20,000	5,180	179
Excess (deficiency) of receipts over (under) disbursements	(11,320)	-	(20,000)	13,490	(179)
Cash and investments - ending	\$ -	\$ 8	\$ -	\$ 25,603	\$ -

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

	Community Corrections (B)	Casa Wellness	RCCF Park Restroom Renovation	RSRF - RCC Dispatch Chairs
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	298,837	-	-	-
Charges for services	-	14,215	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	3,218	4,645
Total receipts	<u>298,837</u>	<u>14,215</u>	<u>3,218</u>	<u>4,645</u>
Disbursements:				
Personal services	258,765	-	-	-
Supplies	-	-	-	-
Other services and charges	-	14,215	-	-
Capital outlay	-	-	-	4,645
Other disbursements	-	-	-	-
Total disbursements	<u>258,765</u>	<u>14,215</u>	<u>-</u>	<u>4,645</u>
Excess (deficiency) of receipts over (under) disbursements	<u>40,072</u>	<u>-</u>	<u>3,218</u>	<u>-</u>
Cash and investments - ending	<u>\$ 40,072</u>	<u>\$ -</u>	<u>\$ 3,218</u>	<u>\$ -</u>

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

	RCCF - Sunscreen	NAMI-Officer Training Grant	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 31,813,633
Receipts:			
Taxes	-	-	5,267,093
Licenses and permits	-	-	83,148
Intergovernmental receipts	-	-	24,276,347
Charges for services	-	-	4,945,449
Fines and forfeits	-	-	88,664
Other receipts	250	3,800	48,724,680
Total receipts	<u>250</u>	<u>3,800</u>	<u>83,385,381</u>
Disbursements:			
Personal services	-	-	11,206,681
Supplies	248	-	1,129,509
Other services and charges	-	-	5,716,075
Capital outlay	-	-	3,637,657
Other disbursements	-	-	61,156,264
Total disbursements	<u>248</u>	<u>-</u>	<u>82,846,186</u>
Excess (deficiency) of receipts over (under) disbursements	<u>2</u>	<u>3,800</u>	<u>539,195</u>
Cash and investments - ending	<u>\$ 2</u>	<u>\$ 3,800</u>	<u>\$ 32,352,828</u>

RIPLEY COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2023

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 1,120,298
Infrastructure	21,632,647
Buildings	13,155,460
Improvements other than buildings	982,854
Machinery, equipment, and vehicles	<u>9,582,019</u>
Total governmental activities	<u>46,473,278</u>
Total capital assets	<u>\$ 46,473,278</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/>.