

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF
RIPLEY COUNTY, INDIANA
January 1, 2014 to December 31, 2014



FILED
04/08/2016

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statement Performed in Accordance With <i>Government Auditing Standards</i>	6-7
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	10-12
Notes to Financial Statement	13-18
Other Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	20-43
Schedule of Payables and Receivables	44
Schedule of Leases and Debt	45
Schedule of Capital Assets	46
Supplemental Audit of Federal Awards:	
Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance	48-49
Schedule of Expenditures of Federal Awards and Accompanying Note:	
Schedule of Expenditures of Federal Awards	52
Note to Schedule of Expenditures of Federal Awards	53
Schedule of Findings and Questioned Costs	54-58
Auditee Prepared Documents:	
Summary Schedule of Prior Audit Findings	60-61
Corrective Action Plan	62-66
Other Reports	67

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	William L. Wagner	01-01-11 to 12-31-18
County Treasurer	Amy Copeland	01-01-13 to 12-31-16
Clerk of the Circuit Court	Mary Ann McCoy	01-01-13 to 12-31-16
County Sheriff	Thomas Grills (Vacant) Rodney Stratton Jeff Cumberworth	01-01-11 to 04-01-14 04-02-14 to 04-14-14 04-15-14 to 12-31-14 01-01-15 to 12-31-18
County Recorder	Ginger Bradford	01-01-13 to 12-31-16
President of the Board of County Commissioners	Robert Reiners Gerald Stutler	01-01-14 to 12-31-14 01-01-15 to 12-31-16
President of the County Council	Dephane Smith	01-01-14 to 12-31-16



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF RIPLEY COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Ripley County (County), which comprises the financial position and results of operations for the year ended December 31, 2014, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this 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 a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of 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.

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 Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2014.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2014, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the *U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.


Other Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated January 12, 2016, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is 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 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.


Paul D. Joyce, CPA
State Examiner

January 12, 2016



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

TO: THE OFFICIALS OF RIPLEY COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of Ripley County (County), which comprises the financial position and results of operations for the year ended December 31, 2014, and the related notes to the financial statement, and have issued our report thereon dated January 12, 2016, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of the internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 2014-001, 2014-002, and 2014-003 to be material weaknesses.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*
(Continued)

Compliance and Other Matters


As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Accounting Standards and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2014-002.

Ripley County's Response to Findings

The County's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

January 12, 2016

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

RIPLEY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2014

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
County General	\$ 2,687,086	\$ 3,933,465	\$ 4,437,587	\$ 2,182,964
Accident Report Fund	3,296	3,865	2,354	4,807
Building Permit Bonds	21,110	-	-	21,110
CAGIT County Certified Shares	190,610	2,635,678	2,447,909	378,379
Edit Tax	1,084,549	997,128	946,587	1,135,090
City & Town Court Costs	28,704	4,007	-	32,711
Clerk Perpetuation Fund	2,174	6,153	4,672	3,655
County Sales Disclosure Fee	7,943	2,720	1,285	9,378
Covered Bridge Fund	30,450	3,700	-	34,150
Cumulative Bridge	706,162	586,380	908,246	384,296
Co. Cum. Cap. Dev.	298,241	280,718	358,131	220,828
Drug Free	31,112	23,628	32,000	22,740
Emergency Medical Serv. EMS Fund	368,034	509,800	552,171	325,663
Local Emergency Planning	15,789	4,053	13,591	6,251
Extradition & Sheriff Assistance	65	-	-	65
Firearms Training Fund	19,124	7,010	14,358	11,776
County Health Department	108,274	315,863	290,352	133,785
Ident. Security Protection Fd	2,024	2,082	-	4,106
Health Maintenance	57,655	33,458	21,118	69,995
Local Road & Streets	254	282,901	270,854	12,301
County Misdemeanant Fund	74,037	21,444	18,174	77,307
Highway Department	848,600	2,692,850	2,611,390	930,060
Plat Book Fund	88,364	5,185	-	93,549
Rainy Day Fund	2,000,418	173	-	2,000,591
Property Reassessment 2017	148,573	163,382	311,956	(1)
Recorders Perp	82,746	35,597	49,871	68,472
Riverboat Gaming Fund	644,374	476,325	418,567	702,132
Supp Pub Def Serv Fund	124,970	6,139	10,372	120,737
Excess Tax	72,484	27,768	27,011	73,241
Co.Surv.Corner Prep. Fund	59,801	4,955	2,442	62,314
Tax Sale Redemption	1,578	38,853	40,431	-
Surplus Tax Sale	383,543	344,438	352,146	375,835
Health Dept. Trust Acct.	6,384	21,320	20,820	6,884
Gal Casa	13,835	4,790	4,540	14,085
Auditors Ineligible Deductions	129,980	6,548	6,922	129,606
Elected Official Training Fund	6,504	2,082	180	8,406
Park & Recreation	69,739	111,151	116,985	63,905
Statewide 9-1-1	514,759	388,294	334,579	568,474
Adult Probation	52,115	93,922	100,497	45,540
Juvenile Probation	61,514	9,578	25,280	45,812
Adult Administrative Fees	48,240	20,858	13,846	55,252
County User Fee	19,220	1,802	32	20,990
Sheriff Sale Administration	12,692	17,204	9,200	20,696
Victim Assistance Grant	(24,249)	55,547	71,202	(39,904)
Court Ordered Testing	8,005	10,500	13,429	5,076
Batesville I-74 TIF	-	18,225	18,225	-
Micro Loan Program	40,273	2,280	-	42,553
Payroll Clearing	74,233	6,495,428	6,502,522	67,139
County Withholdings	15	68,338	68,352	1
Liberty National Life Ins.	2,598	33,094	35,592	100
Deferred Compensation	-	13,580	13,580	-
Fica Withholdings	-	403,202	403,202	-
Perf	114	142,025	142,025	114

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

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

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
Sheriff Retirement	11,078	28,279	30,993	8,364
State Withholdings	35	175,490	175,525	-
Garnishments	222	27,283	27,283	222
Settlement Fund	(1,614)	1,625	11	-
Cvet	-	84,580	84,580	-
Delinquent Sewer Fees	354	13,256	13,256	354
Financial Institution	-	185,422	185,422	-
CEDIT For Homestead Credits	5,961	704,837	699,417	11,381
1001-2008 State Homestead Credit	377	-	377	-
Fines & Forfeitures	6,594	37,018	38,635	4,977
Infraction Judgments	1,252	27,870	25,092	4,030
Overweight Infractions	-	580	580	-
Death Benefit Fund	-	50	50	-
Sales Disclosure Fee Fund	360	2,720	2,710	370
Coroner's Cont Ed Fund	186	2,814	2,666	334
Interstate Compact Fee Fund	-	1,500	1,000	500
Mortgage Fraud	395	2,700	2,895	200
DLGF Homestead Prop Database	1	7	5	3
Child Passenger Restraint Fees	-	205	85	120
Inheritance Tax	11,601	12,093	14,836	8,858
Education Plate Fee	131	675	769	37
Riverboat - Beltarra	238,351	146,522	49,936	334,937
Innkeepers Tax	2,275	35,194	34,702	2,767
CAGIT Distribution	-	3,990,243	3,990,242	1
CEDIT - Distribution	-	1,355,455	1,355,455	-
Prosecutor ARRA Fund	(35)	-	-	(35)
Clerk ARRA Fund	3,216	-	-	3,216
Title 4-D Incentive	15,680	12,627	19,700	8,607
Prosecutor 4-D Incentive	3,516	18,998	17,886	4,628
Clerk 4-D Incentive	40,739	12,627	14,519	38,847
Clerk Support Fund	15,317	544,912	553,337	6,892
Clerk Trust Fund	508,067	1,883,346	1,949,027	442,386
Clerk Old Trust Fund	4,060	27	472	3,615
Clerk Court Ordered Fund	510	5	5	510
Sheriff Commissary	29,305	40,159	41,375	28,089
Treasurer	623,219	642,293	623,219	642,293
Reassessment	-	61,113	-	61,113
Substance Abuse Outpatient Program	12,715	26,660	16,590	22,785
Pre Trial	8,891	30,900	30,098	9,693
Jury Fee Fund	33,714	2,936	12,382	24,268
School Supplemental	-	71,698	41,223	30,475
Solid Waste	-	184,132	247,027	(62,895)
Township Tax	-	146,716	146,717	(1)
Juvenile Detention In Home	6,540	355	-	6,895
Community Policing	740	300	920	120
Township Firefighting Tax	-	123,667	123,667	-
Library Tax	-	575,418	575,418	-
Home Incarceration/Work Release	49,889	17,417	25,670	41,636
School Debt Service Tax	-	4,555,606	4,555,607	(1)
Corporation Tax	-	1,839,504	1,839,504	-
School Pension Debt	-	178,692	178,692	-
Motor Vehicle Hwy - St Tax	-	513,053	513,052	1
Township Poor	-	76,650	76,650	-
School Transportation	-	3,123,515	3,123,515	-

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

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

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
School Capital Projects	-	4,219,192	4,219,192	-
Memorial Pool Tax	-	68,935	68,936	(1)
Corporation Park	-	152,325	152,326	(1)
Corp Cumulative Fire Tax	-	42,205	42,205	-
Corporation Park & Rec	-	3,119	3,119	-
Corp. Cum. Cap. Development	-	125,571	125,571	-
Fire Territory	-	80,100	47,679	32,421
Law Enforc. Cont. Ed. Sheriff	1,052	1,134	1,945	241
State Welfare Allocation	-	1,144,882	1,144,882	-
Bus Replacement	-	821,545	821,546	(1)
Property Tax Credit	-	1,329,981	1,329,981	-
Riverboat Wagering Tax Rev. Share	283,984	97,970	-	381,954
Belterra Revenue Clearing Fund	-	277,354	277,354	-
Wagering Tax Revenue Clearing	-	170,716	170,716	-
Bioterrorism Grant (BPRS-A 69)	5,503	16,315	15,511	6,307
HAVA Title III- Nonreverting	40,303	-	859	39,444
Homeland Security Sub Grant	1,060	-	1,043	17
NACCHO/Ctr for Disease Control	851	3,500	3,598	753
EMPG Competitive Grant	-	4,934	4,934	-
RCCF - Tarter Grant	275	2,323	2,598	-
RSRF - Bodies for Dump Trucks	-	30,000	-	30,000
RCCF - Crum Grant	100	2,711	2,770	41
RC Substance Abuse Grant-LLC	920	5,000	920	5,000
Juv. Substance Abuse Fund	15,202	360	1,020	14,542
RCCF-Grant for Lighting Project	1	-	1	-
Historic Landmarks Foundation	1,500	-	-	1,500
ISDH-MRC Grant	5,313	5,500	4,771	6,042
RCCF-Black Memorial Fund	-	3,500	-	3,500
Endowment Fund	16,992	-	-	16,992
Court Interpretive Services	118	-	-	118
RCCF-Military Service Fund	1,649	-	-	1,649
RSRF-EMS Cardiac Monitor	-	15,000	-	15,000
Trail-Riders	7,203	50	7,235	18
GIS Data Exchange Program	3,000	-	3,000	-
CDBG-Delaware F.D. - CF-12-122	-	286,754	286,754	-
Reynolds - Park Sound System	11,054	-	11,054	-
RSRF-Grant for Scanner	14,950	-	14,950	-
Totals	<u>\$ 13,272,787</u>	<u>\$ 51,800,206</u>	<u>\$ 52,273,849</u>	<u>\$ 12,799,144</u>

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

RIPLEY COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

RIPLEY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

Charges for services which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits which include receipts derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

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

E. Disbursements

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

Personal services include outflows for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies which include articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

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

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

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

RIPLEY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

The County may, from time to time, transfer money from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the County. Each fund is used to account for money received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The money accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and therefore the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

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

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

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

RIPLEY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

State statutes authorize the County to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

The County may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

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

Funding Policy and Annual Pension Cost

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

RIPLEY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains three funds with deficits in cash. This is a result of the following:

1. Victim Assistance Grant #410 (\$39,904)

The negative balance was due to the receipt of funds on a fiscal year rather than a calendar year. In addition, the County portion of funding was not transferred to the fund for 2004, 2005, and 2006 which totaled \$37,906. The error was identified in April 2015, and a transfer to the Victim Assistance Grant was approved to correct the error. The County transferred the amount from the County General fund to the Victim Assistance Grant on April 28, 2015. Expenditures from this fund will be reduced to match revenues to eliminate any negative balances in the future.

RIPLEY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

2. Prosecutor ARRA Fund #8893 (\$35)

In the attempt to spend the monies and close the fund, the expenditures posted to the fund were miscalculated by \$35 for Social Security and PERF. Funds are to be transferred in 2015 from the Prosecutor Incentive funds to correct the error.

3. Solid Waste #4901 (\$62,895)

The negative balance was the result of a posting error during the December 2014 Settlement. The error was identified and subsequently corrected on January 5, 2015.

OTHER INFORMATION - UNAUDITED

The County's Annual Financial Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the Annual Financial Report of the County which is referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the 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
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	County General	Accident Report Fund	Building Permit Bonds	CAGIT County Certified Shares	Edit Tax	City & Town Court Costs	Clerk Perpetuation Fund
Cash and investments - beginning	\$ 2,687,086	\$ 3,296	\$ 21,110	\$ 190,610	\$ 1,084,549	\$ 28,704	\$ 2,174
Receipts:							
Taxes	2,664,203	-	-	2,631,359	997,128	-	-
Licenses and permits	41,915	-	-	-	-	-	-
Intergovernmental	249,420	-	-	-	-	-	-
Charges for services	188,324	3,865	-	-	-	-	-
Fines and forfeits	47,855	-	-	-	-	-	-
Other receipts	741,748	-	-	4,319	-	4,007	6,153
Total receipts	<u>3,933,465</u>	<u>3,865</u>	<u>-</u>	<u>2,635,678</u>	<u>997,128</u>	<u>4,007</u>	<u>6,153</u>
Disbursements:							
Personal services	2,848,171	-	-	1,951,736	-	-	4,672
Supplies	126,832	-	-	227,342	934	-	-
Other services and charges	1,276,075	-	-	267,026	915,653	-	-
Capital outlay	3,958	-	-	1,805	30,000	-	-
Other disbursements	182,551	2,354	-	-	-	-	-
Total disbursements	<u>4,437,587</u>	<u>2,354</u>	<u>-</u>	<u>2,447,909</u>	<u>946,587</u>	<u>-</u>	<u>4,672</u>
Excess (deficiency) of receipts over disbursements	<u>(504,122)</u>	<u>1,511</u>	<u>-</u>	<u>187,769</u>	<u>50,541</u>	<u>4,007</u>	<u>1,481</u>
Cash and investments - ending	<u>\$ 2,182,964</u>	<u>\$ 4,807</u>	<u>\$ 21,110</u>	<u>\$ 378,379</u>	<u>\$ 1,135,090</u>	<u>\$ 32,711</u>	<u>\$ 3,655</u>

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

	County Sales Disclosure Fee	Covered Bridge Fund	Cumulative Bridge	Co. Cum. Cap. Dev.	Drug Free	Emergency Medical Serv. EMS Fund
Cash and investments - beginning	\$ 7,943	\$ 30,450	\$ 706,162	\$ 298,241	\$ 31,112	\$ 368,034
Receipts:						
Taxes	-	-	522,220	236,305	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	55,333	25,038	-	-
Charges for services	2,720	3,700	-	19,375	-	470,888
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	8,827	-	23,628	38,912
Total receipts	2,720	3,700	586,380	280,718	23,628	509,800
Disbursements:						
Personal services	-	-	159,113	61,911	-	399,037
Supplies	693	-	118,785	-	-	37,372
Other services and charges	572	-	359,047	228,282	32,000	105,534
Capital outlay	-	-	271,301	67,938	-	8,743
Other disbursements	20	-	-	-	-	1,485
Total disbursements	1,285	-	908,246	358,131	32,000	552,171
Excess (deficiency) of receipts over disbursements	1,435	3,700	(321,866)	(77,413)	(8,372)	(42,371)
Cash and investments - ending	<u>\$ 9,378</u>	<u>\$ 34,150</u>	<u>\$ 384,296</u>	<u>\$ 220,828</u>	<u>\$ 22,740</u>	<u>\$ 325,663</u>

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

	Local Emergency Planning	Extradition & Sheriff Assistance	Firearms Training Fund	County Health Department	Ident. Security Protection Fd	Health Maintenance
Cash and investments - beginning	\$ 15,789	\$ 65	\$ 19,124	\$ 108,274	\$ 2,024	\$ 57,655
Receipts:						
Taxes	-	-	-	245,443	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	26,007	-	-
Charges for services	4,053	-	7,010	43,937	2,082	33,139
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	476	-	319
Total receipts	<u>4,053</u>	<u>-</u>	<u>7,010</u>	<u>315,863</u>	<u>2,082</u>	<u>33,458</u>
Disbursements:						
Personal services	-	-	-	261,530	-	15,804
Supplies	-	-	-	3,742	-	578
Other services and charges	13,591	-	-	25,080	-	4,736
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	14,358	-	-	-
Total disbursements	<u>13,591</u>	<u>-</u>	<u>14,358</u>	<u>290,352</u>	<u>-</u>	<u>21,118</u>
Excess (deficiency) of receipts over disbursements	<u>(9,538)</u>	<u>-</u>	<u>(7,348)</u>	<u>25,511</u>	<u>2,082</u>	<u>12,340</u>
Cash and investments - ending	<u>\$ 6,251</u>	<u>\$ 65</u>	<u>\$ 11,776</u>	<u>\$ 133,785</u>	<u>\$ 4,106</u>	<u>\$ 69,995</u>

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

	Local Road & Streets	County Misdemeanant Fund	Highway Department	Plat Book Fund	Rainy Day Fund	Property Reassessment 2017
Cash and investments - beginning	\$ 254	\$ 74,037	\$ 848,600	\$ 88,364	\$ 2,000,418	\$ 148,573
Receipts:						
Taxes	-	-	-	-	-	154,728
Licenses and permits	-	-	-	-	-	-
Intergovernmental	282,901	-	2,455,787	-	-	8,431
Charges for services	-	20,870	230,427	5,185	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	574	6,636	-	173	223
Total receipts	<u>282,901</u>	<u>21,444</u>	<u>2,692,850</u>	<u>5,185</u>	<u>173</u>	<u>163,382</u>
Disbursements:						
Personal services	-	-	1,132,003	-	-	72,716
Supplies	-	6,358	580,777	-	-	594
Other services and charges	270,854	11,816	607,368	-	-	176,605
Capital outlay	-	-	291,242	-	-	928
Other disbursements	-	-	-	-	-	61,113
Total disbursements	<u>270,854</u>	<u>18,174</u>	<u>2,611,390</u>	<u>-</u>	<u>-</u>	<u>311,956</u>
Excess (deficiency) of receipts over disbursements	<u>12,047</u>	<u>3,270</u>	<u>81,460</u>	<u>5,185</u>	<u>173</u>	<u>(148,574)</u>
Cash and investments - ending	<u>\$ 12,301</u>	<u>\$ 77,307</u>	<u>\$ 930,060</u>	<u>\$ 93,549</u>	<u>\$ 2,000,591</u>	<u>\$ (1)</u>

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

	Recorders Perp	Riverboat Gaming Fund	Supp Pub Def Serv Fund	Excess Tax	Co.Surv.Corn Prep. Fund	Tax Sale Redemption
Cash and investments - beginning	\$ 82,746	\$ 644,374	\$ 124,970	\$ 72,484	\$ 59,801	\$ 1,578
Receipts:						
Taxes	-	-	-	27,768	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	468,665	-	-	-	-
Charges for services	35,537	-	-	-	4,955	38,853
Fines and forfeits	-	-	-	-	-	-
Other receipts	60	7,660	6,139	-	-	-
Total receipts	<u>35,597</u>	<u>476,325</u>	<u>6,139</u>	<u>27,768</u>	<u>4,955</u>	<u>38,853</u>
Disbursements:						
Personal services	38,667	183,454	-	-	-	-
Supplies	1,384	-	-	-	854	-
Other services and charges	-	227,888	10,372	-	45	13,112
Capital outlay	-	7,225	-	-	1,543	-
Other disbursements	9,820	-	-	27,011	-	27,319
Total disbursements	<u>49,871</u>	<u>418,567</u>	<u>10,372</u>	<u>27,011</u>	<u>2,442</u>	<u>40,431</u>
Excess (deficiency) of receipts over disbursements	<u>(14,274)</u>	<u>57,758</u>	<u>(4,233)</u>	<u>757</u>	<u>2,513</u>	<u>(1,578)</u>
Cash and investments - ending	<u>\$ 68,472</u>	<u>\$ 702,132</u>	<u>\$ 120,737</u>	<u>\$ 73,241</u>	<u>\$ 62,314</u>	<u>\$ -</u>

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

	Surplus Tax Sale	Health Dept. Trust Acct.	Gal Casa	Auditors Ineligible Deductions	Elected Official Training Fund	Park & Recreation
Cash and investments - beginning	\$ 383,543	\$ 6,384	\$ 13,835	\$ 129,980	\$ 6,504	\$ 69,739
Receipts:						
Taxes	-	-	-	6,548	-	70,500
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	4,540	-	-	7,470
Charges for services	-	19,245	-	-	2,082	33,181
Fines and forfeits	-	1,675	-	-	-	-
Other receipts	344,438	400	250	-	-	-
Total receipts	<u>344,438</u>	<u>21,320</u>	<u>4,790</u>	<u>6,548</u>	<u>2,082</u>	<u>111,151</u>
Disbursements:						
Personal services	-	11,870	-	-	-	56,202
Supplies	-	4,723	-	501	-	1,738
Other services and charges	-	708	4,540	5,470	180	57,228
Capital outlay	-	3,519	-	951	-	1,817
Other disbursements	352,146	-	-	-	-	-
Total disbursements	<u>352,146</u>	<u>20,820</u>	<u>4,540</u>	<u>6,922</u>	<u>180</u>	<u>116,985</u>
Excess (deficiency) of receipts over disbursements	<u>(7,708)</u>	<u>500</u>	<u>250</u>	<u>(374)</u>	<u>1,902</u>	<u>(5,834)</u>
Cash and investments - ending	<u>\$ 375,835</u>	<u>\$ 6,884</u>	<u>\$ 14,085</u>	<u>\$ 129,606</u>	<u>\$ 8,406</u>	<u>\$ 63,905</u>

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

	Statewide 9-1-1	Adult Probation	Juvenile Probation	Adult Administrative Fees	County User Fee	Sheriff Sale Administration
Cash and investments - beginning	\$ 514,759	\$ 52,115	\$ 61,514	\$ 48,240	\$ 19,220	\$ 12,692
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	370,876	93,922	9,578	20,858	-	17,204
Fines and forfeits	14,400	-	-	-	-	-
Other receipts	3,018	-	-	-	1,802	-
Total receipts	<u>388,294</u>	<u>93,922</u>	<u>9,578</u>	<u>20,858</u>	<u>1,802</u>	<u>17,204</u>
Disbursements:						
Personal services	226,701	97,003	24,318	13,846	-	-
Supplies	160	-	-	-	-	-
Other services and charges	107,718	3,444	962	-	-	9,200
Capital outlay	-	-	-	-	-	-
Other disbursements	-	50	-	-	32	-
Total disbursements	<u>334,579</u>	<u>100,497</u>	<u>25,280</u>	<u>13,846</u>	<u>32</u>	<u>9,200</u>
Excess (deficiency) of receipts over disbursements	<u>53,715</u>	<u>(6,575)</u>	<u>(15,702)</u>	<u>7,012</u>	<u>1,770</u>	<u>8,004</u>
Cash and investments - ending	<u>\$ 568,474</u>	<u>\$ 45,540</u>	<u>\$ 45,812</u>	<u>\$ 55,252</u>	<u>\$ 20,990</u>	<u>\$ 20,696</u>

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

	Victim Assistance Grant	Court Ordered Testing	Batesville I-74 TIF	Micro Loan Program	Payroll Clearing	County Withholdings
Cash and investments - beginning	\$ (24,249)	\$ 8,005	\$ -	\$ 40,273	\$ 74,233	\$ 15
Receipts:						
Taxes	-	-	18,225	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	10,500	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	55,547	-	-	2,280	6,495,428	68,338
Total receipts	<u>55,547</u>	<u>10,500</u>	<u>18,225</u>	<u>2,280</u>	<u>6,495,428</u>	<u>68,338</u>
Disbursements:						
Personal services	67,820	-	-	-	-	-
Supplies	2,303	-	-	-	-	-
Other services and charges	1,079	13,429	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	18,225	-	6,502,522	68,352
Total disbursements	<u>71,202</u>	<u>13,429</u>	<u>18,225</u>	<u>-</u>	<u>6,502,522</u>	<u>68,352</u>
Excess (deficiency) of receipts over disbursements	<u>(15,655)</u>	<u>(2,929)</u>	<u>-</u>	<u>2,280</u>	<u>(7,094)</u>	<u>(14)</u>
Cash and investments - ending	<u>\$ (39,904)</u>	<u>\$ 5,076</u>	<u>\$ -</u>	<u>\$ 42,553</u>	<u>\$ 67,139</u>	<u>\$ 1</u>

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

	Liberty National Life Ins.	Deferred Compensation	Fica Withholdings	Perf	Sheriff Retirement	State Withholdings
Cash and investments - beginning	\$ 2,598	\$ -	\$ -	\$ 114	\$ 11,078	\$ 35
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	1,456	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	33,094	13,580	403,202	142,025	26,823	175,490
Total receipts	<u>33,094</u>	<u>13,580</u>	<u>403,202</u>	<u>142,025</u>	<u>28,279</u>	<u>175,490</u>
Disbursements:						
Personal services	-	-	-	-	14,001	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	35,592	13,580	403,202	142,025	16,992	175,525
Total disbursements	<u>35,592</u>	<u>13,580</u>	<u>403,202</u>	<u>142,025</u>	<u>30,993</u>	<u>175,525</u>
Excess (deficiency) of receipts over disbursements	<u>(2,498)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,714)</u>	<u>(35)</u>
Cash and investments - ending	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 114</u>	<u>\$ 8,364</u>	<u>\$ -</u>

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

	Garnishments	Settlement Fund	Cvet	Delinquent Sewer Fees	Financial Institution	CEDIT For Homestead Credits
Cash and investments - beginning	\$ 222	\$ (1,614)	\$ -	\$ 354	\$ -	\$ 5,961
Receipts:						
Taxes	-	-	-	13,256	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	84,580	-	185,422	-
Charges for services	-	-	-	-	-	704,837
Fines and forfeits	-	-	-	-	-	-
Other receipts	27,283	1,625	-	-	-	-
Total receipts	<u>27,283</u>	<u>1,625</u>	<u>84,580</u>	<u>13,256</u>	<u>185,422</u>	<u>704,837</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	27,283	11	84,580	13,256	185,422	699,417
Total disbursements	<u>27,283</u>	<u>11</u>	<u>84,580</u>	<u>13,256</u>	<u>185,422</u>	<u>699,417</u>
Excess (deficiency) of receipts over disbursements	-	1,614	-	-	-	5,420
Cash and investments - ending	\$ <u>222</u>	\$ -	\$ -	\$ 354	\$ -	\$ 11,381

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

	1001-2008 State Homestead Credit	Fines & Forfeitures	Infraction Judgments	Overweight Infractions	Death Benefit Fund	Sales Disclosure Fee Fund
Cash and investments - beginning	\$ 377	\$ 6,594	\$ 1,252	\$ -	\$ -	\$ 360
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	2,720
Fines and forfeits	-	-	27,870	580	-	-
Other receipts	-	37,018	-	-	50	-
Total receipts	-	37,018	27,870	580	50	2,720
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	377	38,635	25,092	580	50	2,710
Total disbursements	377	38,635	25,092	580	50	2,710
Excess (deficiency) of receipts over disbursements	(377)	(1,617)	2,778	-	-	10
Cash and investments - ending	\$ -	\$ 4,977	\$ 4,030	\$ -	\$ -	\$ 370

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

	Coroner's Cont Ed Fund	Interstate Compact Fee Fund	Mortgage Fraud	DLGF Homestead Prop Database	Child Passenger Restraint Fees	Inheritance Tax
Cash and investments - beginning	\$ 186	\$ -	\$ 395	\$ 1	\$ -	\$ 11,601
Receipts:						
Taxes	-	-	-	7	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	2,814	1,500	2,700	-	-	-
Fines and forfeits	-	-	-	-	205	-
Other receipts	-	-	-	-	-	12,093
Total receipts	<u>2,814</u>	<u>1,500</u>	<u>2,700</u>	<u>7</u>	<u>205</u>	<u>12,093</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>2,666</u>	<u>1,000</u>	<u>2,895</u>	<u>5</u>	<u>85</u>	<u>14,836</u>
Total disbursements	<u>2,666</u>	<u>1,000</u>	<u>2,895</u>	<u>5</u>	<u>85</u>	<u>14,836</u>
Excess (deficiency) of receipts over disbursements	<u>148</u>	<u>500</u>	<u>(195)</u>	<u>2</u>	<u>120</u>	<u>(2,743)</u>
Cash and investments - ending	<u>\$ 334</u>	<u>\$ 500</u>	<u>\$ 200</u>	<u>\$ 3</u>	<u>\$ 120</u>	<u>\$ 8,858</u>

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

	Education Plate Fee	Riverboat- Beltarra	Innkeepers Tax	CAGIT Distribution	CEDIT- Distribution	Prosecutor ARRA Fund
Cash and investments - beginning	\$ 131	\$ 238,351	\$ 2,275	\$ -	\$ -	\$ (35)
Receipts:						
Taxes	-	-	35,194	3,989,655	1,355,455	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	675	-	-	-	-	-
Other receipts	-	146,522	-	588	-	-
Total receipts	675	146,522	35,194	3,990,243	1,355,455	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	34,702	-	-	-
Capital outlay	-	49,936	-	-	-	-
Other disbursements	769	-	-	3,990,242	1,355,455	-
Total disbursements	769	49,936	34,702	3,990,242	1,355,455	-
Excess (deficiency) of receipts over disbursements	(94)	96,586	492	1	-	-
Cash and investments - ending	\$ 37	\$ 334,937	\$ 2,767	\$ 1	\$ -	\$ (35)

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

	Clerk ARRA Fund	Title 4-D Incentive	Prosecutor 4-D Incentive	Clerk 4-D Incentive	Clerk Support Fund	Clerk Trust Fund
Cash and investments - beginning	\$ 3,216	\$ 15,680	\$ 3,516	\$ 40,739	\$ 15,317	\$ 508,067
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	12,627	18,998	12,627	544,912	1,883,346
Total receipts	-	12,627	18,998	12,627	544,912	1,883,346
Disbursements:						
Personal services	-	-	4,204	1,921	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	19,700	13,682	12,598	553,337	1,949,027
Total disbursements	-	19,700	17,886	14,519	553,337	1,949,027
Excess (deficiency) of receipts over disbursements	-	(7,073)	1,112	(1,892)	(8,425)	(65,681)
Cash and investments - ending	<u>\$ 3,216</u>	<u>\$ 8,607</u>	<u>\$ 4,628</u>	<u>\$ 38,847</u>	<u>\$ 6,892</u>	<u>\$ 442,386</u>

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

	Clerk Old Trust Fund	Clerk Court Ordered Fund	Sheriff Commissary	Treasurer	Reassessment	Substance Abuse Outpatient Program
Cash and investments - beginning	\$ 4,060	\$ 510	\$ 29,305	\$ 623,219	\$ -	\$ 12,715
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	642,293	-	-
Charges for services	-	-	-	-	-	16,660
Fines and forfeits	-	-	-	-	-	-
Other receipts	27	5	40,159	-	61,113	10,000
Total receipts	<u>27</u>	<u>5</u>	<u>40,159</u>	<u>642,293</u>	<u>61,113</u>	<u>26,660</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	16,590
Capital outlay	-	-	-	-	-	-
Other disbursements	472	5	41,375	623,219	-	-
Total disbursements	<u>472</u>	<u>5</u>	<u>41,375</u>	<u>623,219</u>	<u>-</u>	<u>16,590</u>
Excess (deficiency) of receipts over disbursements	<u>(445)</u>	<u>-</u>	<u>(1,216)</u>	<u>19,074</u>	<u>61,113</u>	<u>10,070</u>
Cash and investments - ending	<u>\$ 3,615</u>	<u>\$ 510</u>	<u>\$ 28,089</u>	<u>\$ 642,293</u>	<u>\$ 61,113</u>	<u>\$ 22,785</u>

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

	Pre Trial	Jury Fee Fund	School Supplemental	Solid Waste	Township Tax	Juvenile Detention In Home
Cash and investments - beginning	\$ 8,891	\$ 33,714	\$ -	\$ -	\$ -	\$ 6,540
Receipts:						
Taxes	-	-	67,069	168,416	133,290	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	4,629	15,716	13,426	-
Charges for services	1,000	-	-	-	-	355
Fines and forfeits	11,979	2,026	-	-	-	-
Other receipts	17,921	910	-	-	-	-
Total receipts	<u>30,900</u>	<u>2,936</u>	<u>71,698</u>	<u>184,132</u>	<u>146,716</u>	<u>355</u>
Disbursements:						
Personal services	14,451	12,382	-	-	-	-
Supplies	3,250	-	-	-	-	-
Other services and charges	10,846	-	-	-	-	-
Capital outlay	1,551	-	-	-	-	-
Other disbursements	-	-	41,223	247,027	146,717	-
Total disbursements	<u>30,098</u>	<u>12,382</u>	<u>41,223</u>	<u>247,027</u>	<u>146,717</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>802</u>	<u>(9,446)</u>	<u>30,475</u>	<u>(62,895)</u>	<u>(1)</u>	<u>355</u>
Cash and investments - ending	<u>\$ 9,693</u>	<u>\$ 24,268</u>	<u>\$ 30,475</u>	<u>\$ (62,895)</u>	<u>\$ (1)</u>	<u>\$ 6,895</u>

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

	Community Policing	Township Firefighting Tax	Library Tax	Home Incarceration/Work Release	School Debt Service Tax	Corporation Tax
Cash and investments - beginning	\$ 740	\$ -	\$ -	\$ 49,889	\$ -	\$ -
Receipts:						
Taxes	-	112,890	525,982	-	4,177,296	1,696,513
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	10,777	49,436	-	378,310	142,991
Charges for services	300	-	-	17,417	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	300	123,667	575,418	17,417	4,555,606	1,839,504
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	10,496	-	-
Capital outlay	-	-	-	15,174	-	-
Other disbursements	920	123,667	575,418	-	4,555,607	1,839,504
Total disbursements	920	123,667	575,418	25,670	4,555,607	1,839,504
Excess (deficiency) of receipts over disbursements	(620)	-	-	(8,253)	(1)	-
Cash and investments - ending	\$ 120	\$ -	\$ -	\$ 41,636	\$ (1)	\$ -

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

	School Pension Debt	Motor Vehicle Hwy - St Tax	Township Poor	School Transportation	School Capital Projects	Memorial Pool Tax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	167,156	477,904	69,164	2,853,756	3,859,264	64,376
Licenses and permits	-	-	-	-	-	-
Intergovernmental	11,536	35,149	7,486	269,759	359,928	4,559
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	178,692	513,053	76,650	3,123,515	4,219,192	68,935
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	178,692	513,052	76,650	3,123,515	4,219,192	68,936
Total disbursements	178,692	513,052	76,650	3,123,515	4,219,192	68,936
Excess (deficiency) of receipts over disbursements	-	1	-	-	-	(1)
Cash and investments - ending	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ (1)

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

	Corporation Park	Corp Cumulative Fire Tax	Corporation Park & Rec	Corp. Cum. Cap. Development	Fire Territory	Law Enforc. Cont. Ed. Sheriff
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,052
Receipts:						
Taxes	142,115	39,414	2,985	117,818	71,649	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	10,210	2,791	134	7,753	8,451	-
Charges for services	-	-	-	-	-	1,134
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>152,325</u>	<u>42,205</u>	<u>3,119</u>	<u>125,571</u>	<u>80,100</u>	<u>1,134</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>152,326</u>	<u>42,205</u>	<u>3,119</u>	<u>125,571</u>	<u>47,679</u>	<u>1,945</u>
Total disbursements	<u>152,326</u>	<u>42,205</u>	<u>3,119</u>	<u>125,571</u>	<u>47,679</u>	<u>1,945</u>
Excess (deficiency) of receipts over disbursements	<u>(1)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,421</u>	<u>(811)</u>
Cash and investments - ending	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,421</u>	<u>\$ 241</u>

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

	State Welfare Allocation	Bus Replacement	Property Tax Credit	Riverboat Wagering Tax Rev. Share	Belterra Revenue Clearing Fund	Wagering Tax Revenue Clearing
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 283,984	\$ -	\$ -
Receipts:						
Taxes	-	748,506	1,329,885	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	1,144,882	73,039	-	-	277,354	-
Charges for services	-	-	-	97,970	-	170,716
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	96	-	-	-
Total receipts	<u>1,144,882</u>	<u>821,545</u>	<u>1,329,981</u>	<u>97,970</u>	<u>277,354</u>	<u>170,716</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>1,144,882</u>	<u>821,546</u>	<u>1,329,981</u>	<u>-</u>	<u>277,354</u>	<u>170,716</u>
Total disbursements	<u>1,144,882</u>	<u>821,546</u>	<u>1,329,981</u>	<u>-</u>	<u>277,354</u>	<u>170,716</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(1)</u>	<u>-</u>	<u>97,970</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ 381,954</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Bioterrorism Grant (BPRS-A 69)	HAVA Title III- Nonreverting	Homeland Security Sub Grant	NACCHO/Ctr for Disease Control	EMPG Competitive Grant	RCCF - Tarter Grant
Cash and investments - beginning	\$ 5,503	\$ 40,303	\$ 1,060	\$ 851	\$ -	\$ 275
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	16,000	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	315	-	-	3,500	4,934	2,323
Total receipts	16,315	-	-	3,500	4,934	2,323
Disbursements:						
Personal services	9,376	-	-	-	-	-
Supplies	821	-	-	1,701	-	-
Other services and charges	1,769	-	-	1,897	-	-
Capital outlay	3,545	859	1,043	-	4,934	2,323
Other disbursements	-	-	-	-	-	275
Total disbursements	15,511	859	1,043	3,598	4,934	2,598
Excess (deficiency) of receipts over disbursements	804	(859)	(1,043)	(98)	-	(275)
Cash and investments - ending	\$ 6,307	\$ 39,444	\$ 17	\$ 753	\$ -	\$ -

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

	RSRF - Bodies for Dump Trucks	RCCF - Crum Grant	RC Substance Abuse Grant-LLC	Juv. Substance Abuse Fund	RCCF-Grant for Lighting Project	Historic Landmarks Foundation
Cash and investments - beginning	\$ -	\$ 100	\$ 920	\$ 15,202	\$ 1	\$ 1,500
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	360	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	30,000	2,711	5,000	-	-	-
Total receipts	30,000	2,711	5,000	360	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	1,020	-	-
Capital outlay	-	2,670	-	-	-	-
Other disbursements	-	100	920	-	1	-
Total disbursements	-	2,770	920	1,020	1	-
Excess (deficiency) of receipts over disbursements	30,000	(59)	4,080	(660)	(1)	-
Cash and investments - ending	<u>\$ 30,000</u>	<u>\$ 41</u>	<u>\$ 5,000</u>	<u>\$ 14,542</u>	<u>\$ -</u>	<u>\$ 1,500</u>

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

	ISDH-MRC Grant	RCCF-Black Memorial Fund	Endowment Fund	Court Interpretive Services	RCCF-Military Service Fund	RSRF-EMS Cardiac Monitor
Cash and investments - beginning	\$ 5,313	\$ -	\$ 16,992	\$ 118	\$ 1,649	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	5,500	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	3,500	-	-	-	15,000
Total receipts	<u>5,500</u>	<u>3,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,000</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	4,759	-	-	-	-	-
Other services and charges	12	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>4,771</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>729</u>	<u>3,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,000</u>
Cash and investments - ending	<u>\$ 6,042</u>	<u>\$ 3,500</u>	<u>\$ 16,992</u>	<u>\$ 118</u>	<u>\$ 1,649</u>	<u>\$ 15,000</u>

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

	Trail-Riders	GIS Data Exchange Program	CDBG-Delaware F.D. - CF-12-122	Reynolds - Park Sound System	RSRF-Grant for Scanner	Totals
Cash and investments - beginning	\$ 7,203	\$ 3,000	\$ -	\$ 11,054	\$ 14,950	\$ 13,272,787
Receipts:						
Taxes	-	-	-	-	-	29,793,442
Licenses and permits	-	-	-	-	-	41,915
Intergovernmental	-	-	-	-	-	7,324,203
Charges for services	-	-	286,754	-	-	3,022,559
Fines and forfeits	-	-	-	-	-	107,265
Other receipts	50	-	-	-	-	11,510,822
Total receipts	50	-	286,754	-	-	51,800,206
Disbursements:						
Personal services	-	-	-	-	-	7,682,909
Supplies	-	-	-	-	-	1,126,201
Other services and charges	7,235	3,000	-	-	-	4,837,181
Capital outlay	-	-	286,754	11,054	14,950	1,085,763
Other disbursements	-	-	-	-	-	37,541,795
Total disbursements	7,235	3,000	286,754	11,054	14,950	52,273,849
Excess (deficiency) of receipts over disbursements	(7,185)	(3,000)	-	(11,054)	(14,950)	(473,643)
Cash and investments - ending	\$ 18	\$ -	\$ -	\$ -	\$ -	\$ 12,799,144

RIPLEY COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2014

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 414,614</u>	<u>\$ -</u>

RIPLEY COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2014

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
John Deere Financial	3 Road Grader Leases	\$ 53,483	12/22/2014	12/22/2019
SECAP Financial	Mail Machine	<u>7,500</u>	12/9/2013	11/30/2017
Total of annual lease payments		<u>\$ 60,983</u>		

RIPLEY COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2014

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

	Ending Balance
Governmental activities:	
Land	\$ 1,008,896
Infrastructure	21,632,647
Buildings	13,155,460
Improvements other than buildings	982,854
Machinery, equipment, and vehicles	7,874,914
Total capital assets	\$ 44,654,771

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF RIPLEY COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited Ripley County's (County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2014. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2014.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
(Continued)

Report on Internal Control Over Compliance

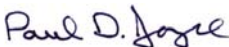
Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2014-004 and 2014-005 to be material weaknesses.

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

January 12, 2016

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTE

The Schedule of Expenditures of Federal Awards and accompanying note presented were prepared by management of the County. The schedule and note are presented as intended by the County.

RIPLEY COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2014

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Commerce</u>				
State Broadband Data and Development Grant Program ARRA IOT Broadband	Indiana Office of Technology	11.558	18-50-M09003	\$ 3,000
Total - Department of Commerce				<u>3,000</u>
<u>Department of Housing and Urban Development</u>				
CDBG - State Administered CDBG Cluster Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii Delaware FD	Indiana Office of Community and Rural Affairs	14.228	CF-12-122	286,754
Total - Department of Housing and Urban Development				<u>286,754</u>
<u>Department of Justice</u>				
Crime Victim Assistance Victim assistance	Indiana Criminal Justice Institute	16.575	2013VA-GX-0036	42,785
Total - Department of Justice				<u>42,785</u>
<u>Department of Transportation</u>				
Highway Planning and Construction Cluster Highway Planning and Construction Slide Correction	Indiana Department of Transportation	20.205	DES #1173261	77,133
Total - Department of Transportation				<u>77,133</u>
<u>Department of Health and Human Services</u>				
Medical Reserve Corps Small Grant Program MRC	National Association of County and City Health Officials	93.008	5MRCSG101005-03	3,500
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Bioterrorism Grant	Indiana State Department of Health	93.074	A70-4-0532259	15,000
Emergency System for Advanced Registration of Volunteer Health Professionals ISDH-MRC Grant	Indiana State Department of Health	93.089	A70-4-0532327	4,940
Child Support Enforcement Title IV-D Expenditures Title IV-D Indirect Costs County Title IV-D Incentive Prosecutor Title IV-D Incentive Clerk Title IV-D Incentive	Indiana Department of Child Services	93.563	FY2014 FY2014 FY2014 FY2014 FY2014	184,012 56,552 19,700 17,885 14,519
Total for program				<u>292,668</u>
National Bioterrorism Hospital Preparedness Program Bio Preparedness	Indiana State Department of Health	93.889	A70-4-0532327	1,560
Total - Department of Health and Human Services				<u>317,668</u>
<u>Department of Homeland Security</u>				
Emergency Management Performance Grants EMPG Competitive Grant Performance Grant	Indiana Department of Homeland Security	97.042	C44P-4-469B C44P-5-067B	4,934 9,828
Total - Department of Homeland Security				<u>14,762</u>
Total federal awards expended				<u>\$ 742,102</u>

The accompanying note is an integral part of the Schedule of Expenditures of Federal Awards.

RIPLEY COUNTY
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statement. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

RIPLEY COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	yes

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
93.563	Child Support Enforcement CDBG-State Administered CDBG Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? no

Section II - Financial Statement Findings

FINDING 2014-001 - INTERNAL CONTROLS OVER THE PREPARATION OF THE FINANCIAL STATEMENT

A deficiency in the internal control system of the County, related to the preparation of the financial statement was identified. The following deficiency constitutes a material weakness:

Lack of Segregation of Duties: Control activities should be selected and developed at various levels of the County to reduce the risks to the achievement of financial reporting objectives. The County has not separated incompatible activities related to the preparation of a reliable financial statement. The County Auditor inputs financial information into the Annual Financial Report. There was no evidence presented for

RIPLEY COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

audit that the information submitted was reviewed or approved by another individual prior to submission. The Annual Financial Report was used to prepare the financial statement presented in this report. The failure to establish these controls could enable material misstatements or irregularities to remain undetected.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

FINDING 2014-002 - PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The County did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). The County Auditor prepares the SEFA. There was no evidence presented that the information was reviewed or approved by another individual prior to submission. The County should have proper controls in place over the preparation of the SEFA to ensure accurate reporting of federal awards. Without a proper system of internal control in place that operates effectively, material misstatements of the SEFA could remain undetected.

During the audit of the SEFA, we identified the following errors:

1. Various state and local grants were included on the SEFA in error, totaling \$113,913.
2. Federal expenditures totaling \$21,260 were omitted from the SEFA.
3. Multiple federal program names, CFDA numbers, pass-through agencies, and project numbers were incorrect or omitted from the SEFA.

Audit adjustments were proposed, accepted by the County and made to the SEFA presented in this report. These adjustments resulted in a presentation of the SEFA that is materially correct in relation to the financial statement.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

OMB Circular A-133, Subpart C, section .300 states in part: "The auditee shall: . . . (d) Prepare appropriate financial statements, including the schedule of expenditures of Federal Awards in accordance with section .310."

RIPLEY COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

OMB Circular A-133, Subpart C, section .310(b) states:

"Schedule of expenditures of Federal awards. The auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple award years, the auditee may list the amount of Federal awards expended for each award year separately. At a minimum, the schedule shall:

- (1) List individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs. For R&D, total Federal awards expended shall be shown either by individual award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available.
- (4) Include notes that describe the significant accounting policies used in preparing the schedule.
- (5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to subrecipients from each Federal program.
- (6) Include, in either the schedule or a note to the schedule, the value of the Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. While not required, it is preferable to present this information in the schedule."

***FINDING 2014-003 - INTERNAL CONTROLS OVER FINANCIAL
TRANSACTIONS AND REPORTING - CLERK***

Deficiencies in the internal control system of the Clerk of the Circuit Court's Office related to financial transactions and reporting were identified. The following deficiencies constitute material weaknesses:

Lack of Segregation of Duties: Control activities should be selected and developed at various levels of the Clerk of the Circuit Court's Office to reduce risk to the achievement of financial reporting objectives. The Clerk of the Circuit Court has not separated incompatible activities related to cash and investment balances, receipts, and disbursements. The failure to establish these controls could enable material misstatements or irregularities to remain undetected.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and all forms of information processing are necessary for proper internal control.

RIPLEY COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for County Clerks of Indiana, Chapter 13)

Section III - Federal Award Findings and Questioned Costs

FINDING 2014-004 - PROCUREMENT AND SUSPENSION AND DEBARMENT

Federal Agency: Department of Housing and Urban Development
Federal Program: Community Development Block Grants/ State's Program
and Non-Entitlement Grants in Hawaii
CFDA Number: 14.228
Federal Award Number and Year (or Other Identifying Number): CF-12-122
Pass-Through Entity: Indiana Office of Community and Rural Affairs

Management of the County has not established an effective internal control system related to the grant agreement and to the Procurement and Suspension and Debarment compliance requirements.

The County relied on a Grant Administrator to verify contractors were not suspended or debarred from receiving grant funds. Evidence that the County provided oversight of the Grant Administrator's review of suspension and debarment was not provided.

The failure to establish an effective internal control system places the County at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could also allow material noncompliance with compliance requirements and allow the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

An internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that noncompliance with the grant agreement or a compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the program. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

The failure to establish internal controls could enable material noncompliance to go undetected. Noncompliance of the grant agreement or the compliance requirements could result in the loss of federal funds to the County.

RIPLEY COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

We recommended that the County's management establish controls, including segregation of duties, related to the grant agreement and the Procurement and Suspension and Debarment compliance requirements.

FINDING 2014-005 - INTERNAL CONTROL OVER CHILD SUPPORT ENFORCEMENT

Federal Agency: Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Number and Year (or Other Identifying Number): FY 2014
Pass-Through Entity: Indiana Department of Child Services

Management of the County has not established an effective internal control system, which would include segregation of duties, related to the grant agreement and the following compliance requirements: Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Reporting.

The individuals approving the monthly claims for reimbursement filed by the Clerk of the Circuit Court and the County Prosecuting Attorney did not properly verify that the costs reported were for allowable activities under the program, were properly allocated under allowable cost principles, and were in agreement with the financial records of the County. All of the claims for reimbursement reviewed during the audit period contained immaterial errors.

The individuals approving expenditures from the Clerk 4-D Incentive fund did not properly verify that the expenditures were for allowable activities under the program. Two immaterial expenditures for unallowable activities were paid from the Clerk 4-D Incentive fund.

The failure to establish an effective internal control system places the county at risk of noncompliance with the grant agreement and the compliance requirements.

An internal control system should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement or a compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis.

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

The failure to establish internal controls could enable material noncompliance to go undetected. Noncompliance of the grant agreement or the compliance requirements could result in the loss of federal funds to the County.

We recommended that the County's management establish controls, including segregation of duties, related to the grant agreement and compliance requirements listed above.

AUDITEE PREPARED DOCUMENTS

The subsequent documents were provided by management of the County. The documents are presented as intended by the County.

**WILLAM LEE WAGNER
RIPLEY COUNTY AUDITOR**

**P.O. Box 235
Versailles, Indiana 47042**

**Phone: 812-689-6311
Fax: 812-689-3006**

7/13/2015

Finding 2013-005

Original Assigned SBA Audit Report Number: B44667

Report Period: January 1 to December 31, 2013

Pass Through Entity or Federal Grantor Agency: Indiana Office of Community and Rural Affairs

Contact Person Responsible for Corrective Action: William Lee Wagner-Ripley County Auditor

Contact Phone Number: 812-689-6311

Status of Audit Finding: Implemented corrective action 10/1/2014 – Auditor will have sub-recipients eligibility verified through the Federal Systems Award Management System for grant eligibility. Auditor will also have a deputy auditor verify compliance for the award.



William Lee Wagner—Ripley County Auditor

7/13/2015

MARY ANN McCOY

CLERK OF RIPLEY COUNTY COURTS

P.O. BOX 720
VERSAILLES, INDIANA

PHONE: 812-689-6115
FAX: 812-689-6000

FINDING 2013-004

ORIGINAL ASSIGNED SBA AUDIT REPORT **NUMBER:B44667**

REPORT PERIOD:**JANUARY 1 TO DECEMBER 31, 2013**

PASS-THROUGH ENTITY OR FEDERAL GRANTOR AGENCY: **INDIANA DEPARTMENT OF CHILD SERVICES**

CONTACT PERSON RESPONSIBLE FOR CORRECTIVE ACTION: **MARY ANN McCOY, CLERK, RIPLEY COUNTY**

CONTACT PHONE NUMBER: **812-689-6115**

STATUS OF AUDIT FINDING:

Reconcilements of the County bank account (Child Support) is being made monthly and reviewed by a Deputy other than the person preparing the reconcilement. Effective date was approximately latter part of 2014.

Mary Ann McCoy, Clerk Ripley County
7-16-15

**WILLAM LEE WAGNER
RIPLEY COUNTY AUDITOR**

**P.O. Box 235
Versailles, Indiana 47042**

**Phone: 812-689-6311
Fax: 812-689-3006**

CORRECTIVE ACTION PLAN

FINDING 2014-001 - INTERNAL CONTROLS OVER THE PREPARATION OF THE FINANCIAL STATEMENT

Contact Person Responsible for Corrective Action: William L. Wagner, Auditor
Contact Phone Number: 812-689-6311

Description of Corrective Action Plan:

This was also found in the 2013 audit and for the financial statement the auditor will still enter the numbers but will have them double checked by the deputy for financials. It has always been a collaborative effort between the two. However, the deputy will now independently review the statement.

Anticipated Completion Date: 11/5/2015

FINDING 2014-002 - PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Contact Person Responsible for Corrective Action: William L. Wagner, Auditor
Contact Phone Number: 812-689-6311

Description of Corrective Action Plan:

This has been a problem since I took office and has been a work in progress in getting the CFDA numbers, etc. Departments have been unable to identify if the grants received are Federal or not and original grant award letters have not been available. With CFDA numbers and descriptions being placed on the deposit tickets it is making it better. The auditor has worked with current and past State Board Auditors to prepare a list of grants to be included on the Federal schedule and to make sure the amounts are correct. This corrective action will be continued to ensure correct information is provided. We will also follow any suggestions/directives of the State Board Auditors to better ensure correct information.

Anticipated Completion Date: 11/5/2105

Email: auditor@ripleycounty.com

**WILLAM LEE WAGNER
RIPLEY COUNTY AUDITOR**

**P.O. Box 235
Versailles, Indiana 47042**

**Phone: 812-689-6311
Fax: 812-689-3006**

FINDING 2014-004 - PROCUREMENT AND SUSPENSION AND DEBARMENT

Contact Person Responsible for Corrective Action: William L. Wagner, Auditor
Contact Phone Number: 812-689-6311

Description of Corrective Action Plan:

The auditor will personally or by deputy directed verify that any contractors for federal grants have not been suspended or debarred from receiving grant funds.

Anticipated Completion Date: 11/5/2015

William Lee Wagner
(Signature)

Ripley County Auditor
(Title)

11-5-15
(Date)

Email: auditor@ripleycounty.com

MARY ANN McCOY
CLERK OF RIPLEY COUNTY COURTS

P.O. Box 177
Versailles, Indiana 47042

Phone: 812-689-6115
Fax: 812-689-6000

CORRECTIVE ACTION PLAN

FINDING 2014-003 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING - CLERK

Contact Person Responsible for Corrective Action: Mary Ann McCoy, Clerk
Contact Phone Number: 812-689-6115

Description of Corrective Action Plan:

The Corrective plan did not go into place until the first of the year due to the clerk being in Hospital, Rehab & confined to home due to a broken hip from November 2014 till late February 2015. The plan took place the first of the 2015 (late February/March). Each person accepting money has a separate drawer (5 deputies) and balances out each day their drawer only. Elaine Mortara or Mary Ann McCoy, Clerk balances all drawers at the end of the day or next morning if credit card payments are received in trust for that work day. At the end of the month Mary Ann McCoy, Clerk balances the bank recon and Elaine Mortara reviews the recons for Child Support/Trust and signs/dates that it has been checked. Child Support one person has a drawer open taking the child support payments and balances out each day. Another deputy in Child Support will check that drawer for the day. Trust/Child Support money is than locked in the safe and taken to the bank the next day.

Anticipated Completion Date: 3/01/2015

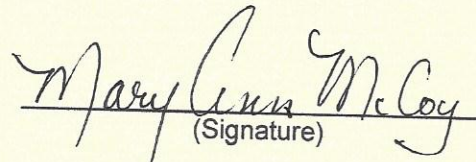
FINDING 2014-005-INTERNAL CONTROL OVER CHILD SUPPORT ENFORCEMENT

Contact Person Responsible for Corrective Action: Mary Ann McCoy, Clerk
Contact Phone Number: 812-689-6115

Description of Corrective Action Plan: The corrective action was performed on 9/9/2015 by Daniel Vaughn, MALCON.

Clerk will do a corrective action plan of checking thoroughly what is being reported by Malcon. This should help to prevent reporting errors by Malcon from happening in the future.

+Anticipated Completion Date: 12/8/2015


(Signature)

Clerk of Ripley County
(Title)

12-14-15
(Date)

Email: mamccoy@ripleycounty.com



Shane A. Tucker
Chief Deputy Prosecuting Attorney

Richard J. Hertel
Prosecuting Attorney
Eighth Judicial Circuit

Ripley County Courthouse
P.O. Box 102
Versailles, IN 47042
Phone (812) 689-6331
Fax (812) 689-7192

CORRECTIVE ACTION PLAN

FINDING 2014-005 – INTERNAL CONTROL OVER CHILD SUPPORT ENFORCEMENT

Contact Person Responsible for Corrective Action: Richard J. Hertel, Prosecutor
Contact Phone Number: 812-689-6331

Description of Corrective Action Plan:

The Ripley County Prosecutor's Office will be utilizing Personnel Activity Reports ("PAR") that will verify salary and fringe benefits' rates on a monthly basis. (Please see attached sample). The PAR's will be filled out and signed monthly by the office manager and submitted to the Prosecutor for review. The Prosecutor will then review all PAR's and verify by signature that all listed information is accurate and complete. Upon the Prosecutor's approval, the documents will then be sent to the federal government, by way of our IV-D funding consulting firm, as a claim for IV-D funding.

Anticipated Completion Date:

The corrective action will be instituted beginning January 1, 2016 and will continue to be utilized throughout the year on a monthly basis.

1-5-16

Date

Richard J. Hertel
Ripley County Prosecutor

Personnel Activity Report

Ripley, IN
Prosecutor

PA Admin

Monthly Child Support Time Card
December 2015

	Holiday	Vacation	Sick	Personal / Comp	Total Paid Time Off	Unpaid	Hours Paid	Child Support Hours	Non-Child Support Hours	Notes
Tuesday, December 01, 2015							7.00	3.50	3.50	
Wednesday, December 02, 2015							7.00	3.50	3.50	
Thursday, December 03, 2015							7.00	3.50	3.50	
Friday, December 04, 2015							7.00	3.50	3.50	
Saturday, December 05, 2015							-			
Sunday, December 06, 2015							-			
Monday, December 07, 2015							7.00	3.50	3.50	
Tuesday, December 08, 2015							7.00	3.50	3.50	
Wednesday, December 09, 2015							7.00	3.50	3.50	
Thursday, December 10, 2015							7.00	3.50	3.50	
Friday, December 11, 2015							7.00	3.50	3.50	
Saturday, December 12, 2015							-			
Sunday, December 13, 2015							-			
Monday, December 14, 2015							7.00	3.50	3.50	
Tuesday, December 15, 2015							7.00	3.50	3.50	
Wednesday, December 16, 2015							7.00	3.50	3.50	
Thursday, December 17, 2015							7.00	3.50	3.50	
Friday, December 18, 2015							7.00	3.50	3.50	
Saturday, December 19, 2015							-			
Sunday, December 20, 2015							-			
Monday, December 21, 2015							7.00	3.50	3.50	
Tuesday, December 22, 2015							7.00	3.50	3.50	
Wednesday, December 23, 2015							7.00	3.50	3.50	
Thursday, December 24, 2015							7.00	3.50	3.50	
Friday, December 25, 2015							7.00	3.50	3.50	
Saturday, December 26, 2015							-			
Sunday, December 27, 2015							-			
Monday, December 28, 2015							7.00	3.50	3.50	
Tuesday, December 29, 2015							7.00	3.50	3.50	
Wednesday, December 30, 2015							7.00	3.50	3.50	
Thursday, December 31, 2015							7.00	3.50	3.50	
							181.00	80.50	80.50	

Annual Salary	\$	40,569.88
Hourly Rate	\$	22.29
Monthly County Portion Health	\$	-
Monthly County Life / Other Insurance	\$	17.70
County Paid PERF Rate		11.20%

Employee Signature: _____

Supervisor Signature: _____ Date _____

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/>.