

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

FINANCIAL STATEMENT AUDIT REPORT

OF

PIKE COUNTY, INDIANA

January 1, 2016 to December 31, 2017



**FILED**  
06/20/2018



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Ronald K. Wilson	01-01-15 to 12-31-18
County Treasurer	Marta Query	01-01-13 to 12-31-20
Clerk of the Circuit Court	Carol Austin Lana Griffith	01-01-13 to 12-31-16 01-01-17 to 12-31-20
County Sheriff	Jeremy Britton	01-01-15 to 12-31-18
County Recorder	Jody Hoover	01-01-15 to 12-31-18
President of the Board of County Commissioners	Brian Davis	01-01-16 to 12-31-18
President of the County Council	Greg K. Willis	01-01-16 to 12-31-18



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF PIKE COUNTY, INDIANA

**Report on the Financial Statement**

We have audited the accompanying financial statement of Pike County (County), which comprises the financial position and results of operations for the period of January 1, 2016 to December 31, 2017, 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from 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 to the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

***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 period of January 1, 2016 to December 31, 2017.


***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 period of January 1, 2016 to December 31, 2017, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Matters***

*Other Information*

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

  
Paul D. Joyce, CPA  
State Examiner

May 23, 2018

## FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

PIKE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended December 31, 2016 and 2017

Fund	Cash and Investments 01-01-16			Cash and Investments 12-31-16			Cash and Investments 12-31-17
	Receipts	Disbursements		Receipts	Disbursements		
General	\$ 2,527,697	\$ 6,396,568	\$ 5,509,372	\$ 3,414,893	\$ 6,694,062	\$ 5,679,034	\$ 4,429,921
Accident Report	1,456	250	450	1,256	110	372	994
CEDIT County Share	1,125,213	1,149,053	684,646	1,589,620	1,185,225	274,044	2,500,801
City and Town Court Costs	16,738	4,364	-	21,102	5,026	-	26,128
Clerk's Records Perpetuation	19,619	14,033	4,423	29,229	15,287	2,700	41,816
Congressional School Interest	14,881	64	616	14,329	71	308	14,092
Congressional School Principal	15,400	-	-	15,400	-	-	15,400
Sales Disclosure - County Share	9,343	1,940	-	11,283	2,010	-	13,293
Cummulative Bridge	56,948	531,935	273,067	315,816	390,530	267,189	439,157
Cummulative Capital Development	402,114	116,682	62,308	456,488	115,722	139,064	433,146
Drug Free Community	26,017	18,143	11,970	32,190	21,438	38,066	15,562
Extradition and Sheriff's Assistance	7	-	-	7	-	-	7
Firearms Training	10,856	11,850	14,160	8,546	5,920	3,455	11,011
Health	97,548	157,988	137,024	118,512	152,189	151,116	119,585
Identification Security Protection	22,696	1,133	13,971	9,858	1,717	11,380	195
Levy Excess	5,590	-	-	5,590	-	-	5,590
Local Health Maintenance	58,849	33,139	28,043	63,945	33,139	28,595	68,489
Local Road and Street	43,429	126,512	124,282	45,659	160,979	79,700	126,938
Medical Care for Inmates	10,026	-	-	10,026	-	-	10,026
Misdemeanant	21,751	10,233	9,750	22,234	10,233	9,750	22,717
Motor Vehicle Highway	738,708	2,141,051	1,968,053	911,706	2,074,596	2,200,547	785,755
Plat Book	43,011	3,405	2,295	44,121	3,575	2,871	44,825
Rainy Day	636,974	80,792	182,491	535,275	-	-	535,275
Reassessment - 2015	644,608	30	282,012	362,626	180,596	243,190	300,032
Recorder's Records Perpetuation	194,106	24,492	5,971	212,627	30,853	12,588	230,892
Riverboat	279,773	62,832	100,442	242,163	63,870	99,426	206,607
Sex & Violent Offender 90%	-	-	-	-	1,780	-	1,780
Supplemental Public Defender Services	31,027	137,040	111,562	56,505	111,837	119,170	49,172
Surplus Tax	9,392	8,763	5,399	12,756	3,371	13,319	2,808
Surveyor's Corner Perpetuation	11,665	3,389	-	15,054	7,598	-	22,652
Tax Sale Redemption	354	66,615	67,967	(998)	54,569	33,798	19,773
Tax Sale Surplus	163,398	105,388	157,183	111,603	49,836	66,883	94,556
Local Health Department Trust Account	75,680	14,121	9,015	80,786	14,121	12,221	82,686
GAL/CASA	-	9,855	9,855	-	12,512	11,113	1,399
Election and Registration	242,910	76,387	67,083	252,214	56,289	16,677	291,826
County Elected Officials Training	1,446	1,133	260	2,319	1,717	30	4,006
Park and Recreation	698,182	473,826	453,396	718,612	617,313	505,293	830,632
Statewide 911	374,636	177,047	160,958	390,725	175,640	199,914	366,451
Abandoned Vehicle	1,500	-	-	1,500	-	1,500	-
LOIT Special Distribution	-	240,540	240,540	-	-	-	-
Adult Probation Administrative	42,791	9,448	1,175	51,064	9,834	1,630	59,268
Supplemental Adult Probation Services	351,508	67,690	97,485	321,713	65,584	103,084	284,213
Supplemental Juvenile Probation Services	23,520	1,918	-	25,438	890	-	26,328
County User Fee	74,542	65,450	54,667	85,325	74,438	60,111	99,652
Drug Task Force	-	5,340	-	5,340	-	-	5,340
K9-Sheriff	-	-	-	-	25,955	20,270	5,685
Donations	2,000	-	-	2,000	-	-	2,000
Payroll Clearing	153,759	3,781,253	3,769,459	165,553	3,833,268	3,967,723	31,098
Settlement	-	16,727,143	16,727,143	-	17,029,464	17,029,464	-
CEDIT Homestead Credit	-	158,581	158,581	-	-	-	-
HEA 1001 State Homestead Credit	13	-	-	13	-	-	13
State Fines and Forfeitures	1,290	8,397	8,570	1,117	10,388	9,985	1,520
Infraction Judgements	1,020	11,760	11,710	1,070	14,849	14,463	1,456
Overweight Vehicle Fines	-	260	260	-	1	1	-
Special Death Benefit	90	1,235	1,260	65	1,481	1,456	90
Sales Disclosure - State Share	150	1,940	1,915	175	1,965	1,985	155
Interstate Compact - State Share	-	125	125	-	495	495	-
Mortgage Recording Fees - State Share	85	1,313	1,313	85	1,203	1,180	108
Inheritance Tax	1,272	-	-	1,272	-	-	1,272
Education Plate Fees Agency	19	169	-	188	150	244	94
Riverboat Revenue Sharing	-	76,090	76,090	-	76,093	76,093	-
Loit 2016 Special Distribution	-	365,061	365,061	-	-	-	-
LIT Public Safety	-	-	-	-	80,115	73,439	6,676

PIKE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended December 31, 2016 and 2017

Fund	Cash and Investments 01-01-16			Cash and Investments 12-31-16			Cash and Investments 12-31-17		
	Receipts	Disbursements		Receipts	Disbursements		Receipts	Disbursements	
LIT Economic Development (EDIT)	-	-	-	-	160,229	146,877	-	-	13,352
93.563 Prosecutor PCA	274	-	-	274	-	-	-	-	274
93.563 Title IV-D Incentive	215,216	6,051	41,768	179,499	6,093	38,763	-	-	146,829
93.563 Prosecutor IV-D Incentive-Post Oct '99	24,055	9,108	19,845	13,318	9,160	19,849	-	-	2,629
93.563 Clerk IV-D Incentive-Post Oct '99	35,553	6,051	9,227	32,377	6,093	5,890	-	-	32,580
93.069 Bio-Terrorism 2013 Base	572	14,289	14,907	(46)	13,776	13,525	-	-	205
97.042 EMA Performance Grant	-	5,025	5,111	(86)	898	-	-	-	812
20.703 2016 HEMP Grant	-	2,000	2,000	-	-	-	-	-	-
93.074 Bio-Terrorism 2015 Bonus	3,819	8,051	2,693	9,177	4,026	8,452	-	-	4,751
20.205 Bridge 150 80%	(11,088)	55,500	72,472	(28,060)	88,906	60,846	-	-	-
Advanced Collections	318,002	272,078	318,002	272,078	422,570	272,078	-	-	422,570
Hwy & Traffic Safety Overtime	-	5,422	7,126	(1,704)	13,217	13,114	-	-	(1,601)
Public Safety CapIt	-	88,926	88,926	-	-	-	-	-	-
LIT Public Safety-County Share	150,000	1,249,548	1,105,576	293,972	1,195,428	1,141,546	-	-	347,854
Law Enf Cont Ed to be Disbursed	63,516	3,281	3,069	63,728	3,891	3,198	-	-	64,421
Co Law Enforcement Cont Ed	7,998	1,075	264	8,809	1,092	2,394	-	-	7,507
Jury Pay User Fees	38,208	2,648	-	40,856	3,060	-	-	-	43,916
Pike Crossing TIF General Fund	-	23,138	-	23,138	28,423	17,354	-	-	34,207
Coleman Cemetary Principal	5,121	-	121	5,000	-	-	-	-	5,000
Landfill Closure	16,870	34	331	16,573	109	716	-	-	15,966
Drug Buy Account	1,610	1	500	1,111	1	-	-	-	1,112
Pike County Jail Commissary	50,075	112,943	110,387	52,631	104,483	99,994	-	-	57,120
Sheriff Cash Book	60	50,881	30,859	20,082	234,885	251,166	-	-	3,801
Clerk Trust Account	1,862,956	1,852,812	1,799,528	1,916,240	13,937,164	1,093,610	-	-	14,759,794
ISETS-Clerk	767	73,321	73,738	350	83,106	82,649	-	-	807
Jail Inmate Fund	3,565	164,413	153,638	14,340	274,553	269,599	-	-	19,294
Prosecutor Bad Check Cases	-	5,523	5,523	-	2,805	2,805	-	-	-
97.042 EMPG Reimbursable Grant	-	-	-	-	4,381	5,193	-	-	(812)
97.067 SHSP (EMA Grant)	-	-	-	-	38,622	42,959	-	-	(4,337)
Domestic Violence 75% Grant	-	-	-	-	8,597	8,597	-	-	-
Local Rd& Brdg 75%-25% Match	-	-	-	-	188,773	702,434	-	-	(513,661)
97.067 EMA Cyber Security	-	-	-	-	-	1,573	-	-	(1,573)
EMS/CPR Training	1,574	-	-	1,574	-	-	-	-	1,574
EMS Donations	1,328	-	160	1,168	-	591	-	-	577
Donation Fund	14,205	-	-	14,205	-	-	-	-	14,205
Donations To/From CEDA	1,740	-	510	1,230	-	-	-	-	1,230
Emergency Management Donations	7,071	300	-	7,371	300	571	-	-	7,100
Refuge Revenue Sharing	59,845	13,836	46,944	26,737	16,621	-	-	-	43,358
Thornton Trust Principal	1,000	-	-	1,000	-	-	-	-	1,000
Thornton Trust Interest	2,347	-	-	2,347	-	-	-	-	2,347
Pike Co Tobacco Coalidion	6,605	-	-	6,605	-	-	-	-	6,605
Coleman Cemetary Interest	22	121	-	143	50	-	-	-	193
Commissioners Certificate Sale	43	5,641	5,684	-	-	-	-	-	-
Manned Collecton Sites	9,924	67,106	67,106	9,924	67,106	67,106	-	-	9,924
Tax Sale Vendor Fees	4,566	12,019	11,511	5,074	10,905	9,450	-	-	6,529
Tax Sale Cost	16,849	3,866	2,504	18,211	3,937	1,487	-	-	20,661
Local Emergency Planning	64,653	6,205	1,784	69,074	6,108	1,643	-	-	73,539
Road Bonding	5,075	22,000	22,000	5,075	-	-	-	-	5,075
EMS Grant	3,153	1,500	1,745	2,908	2,000	2,909	-	-	1,999
Bio-Terrorism	12,380	-	-	12,380	-	-	-	-	12,380
16.575 Victim Assist Prog Grant	2,485	-	-	2,485	-	-	-	-	2,485
Brownfield Grant	15,766	6,725	6,725	15,766	-	-	-	-	15,766
Bridge 147 Replacement 80%	2,559	49,387	83,627	(31,681)	70,321	40,781	-	-	(2,141)
Sign Replacement Grant	-	5,534	5,534	-	-	-	-	-	-
Local Rd & Brdg Matching Grant	-	423,031	324,947	98,084	423,031	511,301	-	-	9,814
Sheriff Extradition	600	-	-	600	-	-	-	-	600
<b>Totals</b>	<b>\$ 12,306,546</b>	<b>\$ 38,113,156</b>	<b>\$ 36,419,770</b>	<b>\$ 13,999,932</b>	<b>\$ 50,914,624</b>	<b>\$ 36,525,956</b>	<b>\$ 28,388,600</b>		

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

PIKE COUNTY  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

*A. Reporting Entity*

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

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

*B. Basis of Accounting*

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

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

*C. Cash and Investments*

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

*D. Receipts*

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

*Taxes.* Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

*Licenses and permits.* Amounts received from businesses, occupations, or non-businesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

PIKE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

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

*E. Disbursements*

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

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

*Supplies.* Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

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

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

*Other disbursements.* Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

PIKE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*F. Interfund Transfers*

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

*G. Fund Accounting*

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

**Note 4. Deposits and Investments**

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

PIKE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

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

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

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

*Funding Policy and Annual Pension Cost*

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

PIKE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*B. County Police Retirement Plan*

*Plan Description*

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

*Funding Policy*

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

*C. County Police Benefit Plan*

*Plan Description*

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

*Funding Policy*

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

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2016 and 2017.

PIKE COUNTY  
 NOTES TO FINANCIAL STATEMENT  
 (Continued)

**Note 8. Restatements**

For the year ended December 31, 2015, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2015	Prior Period Adjustment	Balance as of January 1, 2016
Landfill Closure	\$ 17,408	\$ (538)	\$ 16,870
Sheriff Inmate Trust	528	(528)	-

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#### OTHER INFORMATION - UNAUDITED

The County's Annual Financial Reports information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

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

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

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	General	Accident Report	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	Congressional School Interest	Congressional School Principal	Sales Disclosure - County Share
Cash and investments - beginning	\$ 2,527,697	\$ 1,456	\$ 1,125,213	\$ 16,738	\$ 19,619	\$ 14,881	\$ 15,400	\$ 9,343
Receipts:								
Taxes	5,533,675	-	1,147,022	-	-	-	-	-
Licenses and permits	9,380	-	-	-	-	-	-	-
Intergovernmental receipts	376,393	-	-	-	-	-	-	-
Charges for services	147,646	250	-	-	-	-	-	1,940
Fines and forfeits	63,623	-	-	4,364	14,033	-	-	-
Other receipts	265,851	-	2,031	-	-	64	-	-
Total receipts	6,396,568	250	1,149,053	4,364	14,033	64	-	1,940
Disbursements:								
Personal services	4,255,473	-	-	-	-	-	-	-
Supplies	97,854	-	300,000	-	-	-	-	-
Other services and charges	706,516	-	24,353	-	-	-	-	-
Capital outlay	2,590	-	-	-	-	-	-	-
Other disbursements	446,939	450	360,293	-	4,423	616	-	-
Total disbursements	5,509,372	450	684,646	-	4,423	616	-	-
Excess (deficiency) of receipts over disbursements	887,196	(200)	464,407	4,364	9,610	(552)	-	1,940
Cash and investments - ending	\$ 3,414,893	\$ 1,256	\$ 1,589,620	\$ 21,102	\$ 29,229	\$ 14,329	\$ 15,400	\$ 11,283

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Cummulative Bridge	Cummulative Capital Development	Drug Free Community	Extradition and Sheriffs Assistance	Firearms Training	Health	Identification Security Protection	Levy Excess
Cash and investments - beginning	\$ 56,948	\$ 402,114	\$ 26,017	\$ 7	\$ 10,856	\$ 97,548	\$ 22,696	\$ 5,590
Receipts:								
Taxes	275,764	109,736	-	-	-	112,586	-	-
Licenses and permits	-	-	-	-	11,850	3,230	-	-
Intergovernmental receipts	17,427	6,946	-	-	-	7,126	-	-
Charges for services	58,757	-	-	-	-	27,233	1,133	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	179,987	-	18,143	-	-	7,813	-	-
Total receipts	531,935	116,682	18,143	-	11,850	157,988	1,133	-
Disbursements:								
Personal services	211,162	-	5,460	-	-	119,729	-	-
Supplies	-	-	-	-	-	7,278	-	-
Other services and charges	5,217	15,460	3,980	-	-	6,909	-	-
Capital outlay	56,433	40,279	-	-	-	805	-	-
Other disbursements	255	6,569	2,530	-	14,160	2,303	13,971	-
Total disbursements	273,067	62,308	11,970	-	14,160	137,024	13,971	-
Excess (deficiency) of receipts over disbursements	258,868	54,374	6,173	-	(2,310)	20,964	(12,838)	-
Cash and investments - ending	\$ 315,816	\$ 456,488	\$ 32,190	\$ 7	\$ 8,546	\$ 118,512	\$ 9,858	\$ 5,590

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Local Health Maintenance	Local Road and Street	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Reassessment - 2015
Cash and investments - beginning	\$ 58,849	\$ 43,429	\$ 10,026	\$ 21,751	\$ 738,708	\$ 43,011	\$ 636,974	\$ 644,608
Receipts:								
Taxes	-	-	-	-	126	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	126,512	-	-	1,848,006	-	-	-
Charges for services	33,139	-	-	-	3,648	3,405	-	-
Fines and forfeits	-	-	-	10,233	-	-	-	-
Other receipts	-	-	-	-	289,271	-	80,792	30
Total receipts	33,139	126,512	-	10,233	2,141,051	3,405	80,792	30
Disbursements:								
Personal services	28,043	-	-	-	899,652	-	-	132,869
Supplies	-	124,282	-	-	739,318	-	-	1,693
Other services and charges	-	-	-	9,750	167,992	-	-	98,475
Capital outlay	-	-	-	-	103,065	-	-	48,975
Other disbursements	-	-	-	-	58,026	2,295	182,491	-
Total disbursements	28,043	124,282	-	9,750	1,968,053	2,295	182,491	282,012
Excess (deficiency) of receipts over disbursements	5,096	2,230	-	483	172,998	1,110	(101,699)	(281,982)
Cash and investments - ending	\$ 63,945	\$ 45,659	\$ 10,026	\$ 22,234	\$ 911,706	\$ 44,121	\$ 535,275	\$ 362,626

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Recorder's Records Perpetuation	Riverboat	Sex & Violent Offender 90%	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 194,106	\$ 279,773	\$ -	\$ 31,027	\$ 9,392	\$ 11,665	\$ 354	\$ 163,398
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	24,492	-	-	-	8,763	3,389	-	-
Fines and forfeits	-	62,832	-	47,574	-	-	-	-
Other receipts	-	-	-	89,466	-	-	66,615	105,388
Total receipts	24,492	62,832	-	137,040	8,763	3,389	66,615	105,388
Disbursements:								
Personal services	96	100,442	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	5,875	-	-	111,562	5,399	-	67,967	157,183
Total disbursements	5,971	100,442	-	111,562	5,399	-	67,967	157,183
Excess (deficiency) of receipts over disbursements	18,521	(37,610)	-	25,478	3,364	3,389	(1,352)	(51,795)
Cash and investments - ending	\$ 212,627	\$ 242,163	\$ -	\$ 56,505	\$ 12,756	\$ 15,054	\$ (998)	\$ 111,603

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Local Health Department Trust Account	GAL/CASA	Election and Registration	County Elected Officials Training	Park and Recreation	Statewide 911	Abandoned Vehicle	LOIT Special Distribution
Cash and investments - beginning	\$ 75,680	\$ -	\$ 242,910	\$ 1,446	\$ 698,182	\$ 374,636	\$ 1,500	\$ -
Receipts:								
Taxes	-	-	69,119	-	138,951	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	14,121	9,855	4,375	-	8,795	-	-	-
Charges for services	-	-	-	1,133	326,080	177,047	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	2,893	-	-	-	-	240,540
Total receipts	14,121	9,855	76,387	1,133	473,826	177,047	-	240,540
Disbursements:								
Personal services	-	-	28,800	-	186,265	60,099	-	-
Supplies	9,015	-	4,958	-	12,216	-	-	-
Other services and charges	-	-	30,625	-	139,958	51,825	-	-
Capital outlay	-	-	-	-	-	49,034	-	-
Other disbursements	-	9,855	2,700	260	114,957	-	-	240,540
Total disbursements	9,015	9,855	67,083	260	453,396	160,958	-	240,540
Excess (deficiency) of receipts over disbursements	5,106	-	9,304	873	20,430	16,089	-	-
Cash and investments - ending	\$ 80,786	\$ -	\$ 252,214	\$ 2,319	\$ 718,612	\$ 390,725	\$ 1,500	\$ -

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Adult Probation Administrative	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	County User Fee	Drug Task Force	K9-Sheriff	Donations	Payroll Clearing
Cash and investments - beginning	\$ 42,791	\$ 351,508	\$ 23,520	\$ 74,542	\$ -	\$ -	\$ 2,000	\$ 153,759
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	67,690	1,918	-	-	-	-	-
Fines and forfeits	9,448	-	-	65,450	-	-	-	-
Other receipts	-	-	-	-	5,340	-	-	3,781,253
Total receipts	9,448	67,690	1,918	65,450	5,340	-	-	3,781,253
Disbursements:								
Personal services	-	91,188	-	48,973	-	-	-	3,769,459
Supplies	-	1,873	-	3,891	-	-	-	-
Other services and charges	-	4,424	-	803	-	-	-	-
Capital outlay	-	-	-	1,000	-	-	-	-
Other disbursements	1,175	-	-	-	-	-	-	-
Total disbursements	1,175	97,485	-	54,667	-	-	-	3,769,459
Excess (deficiency) of receipts over disbursements	8,273	(29,795)	1,918	10,783	5,340	-	-	11,794
Cash and investments - ending	\$ 51,064	\$ 321,713	\$ 25,438	\$ 85,325	\$ 5,340	\$ -	\$ 2,000	\$ 165,553

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Settlement	CEDIT Homestead Credit	HEA 1001 State Homestead Credit	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share
Cash and investments - beginning	\$ -	\$ -	\$ 13	\$ 1,290	\$ 1,020	\$ -	\$ 90	\$ 150
Receipts:								
Taxes	15,688,376	158,581	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	1,038,767	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	1,940
Fines and forfeits	-	-	-	8,397	11,760	260	1,235	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	16,727,143	158,581	-	8,397	11,760	260	1,235	1,940
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	16,727,143	158,581	-	8,570	11,710	260	1,260	1,915
Total disbursements	16,727,143	158,581	-	8,570	11,710	260	1,260	1,915
Excess (deficiency) of receipts over disbursements	-	-	-	(173)	50	-	(25)	25
Cash and investments - ending	\$ -	\$ -	\$ 13	\$ 1,117	\$ 1,070	\$ -	\$ 65	\$ 175

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	Loit 2016 Special Distribution	LIT Public Safety	LIT Economic Development (EDIT)
Cash and investments - beginning	\$ -	\$ 85	\$ 1,272	\$ 19	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	76,090	365,061	-	-
Charges for services	-	1,313	-	-	-	-	-	-
Fines and forfeits	125	-	-	169	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	125	1,313	-	169	76,090	365,061	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	125	1,313	-	-	76,090	365,061	-	-
Total disbursements	125	1,313	-	-	76,090	365,061	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	169	-	-	-	-
Cash and investments - ending	\$ -	\$ 85	\$ 1,272	\$ 188	\$ -	\$ -	\$ -	\$ -

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	93.563 Prosecutor PCA	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	93.069 Bio-Terrorism 2013 Base	97.042 EMA Performance Grant	20.703 2016 HEMP Grant	93.074 Bio-Terrorism 2015 Bonus
Cash and investments - beginning	\$ 274	\$ 215,216	\$ 24,055	\$ 35,553	\$ 572	\$ -	\$ -	\$ 3,819
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	6,051	9,108	6,051	14,289	5,025	2,000	8,051
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	6,051	9,108	6,051	14,289	5,025	2,000	8,051
Disbursements:								
Personal services	-	41,768	967	-	11,750	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	502	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	18,878	9,227	2,655	5,111	2,000	2,693
Total disbursements	-	41,768	19,845	9,227	14,907	5,111	2,000	2,693
Excess (deficiency) of receipts over disbursements	-	(35,717)	(10,737)	(3,176)	(618)	(86)	-	5,358
Cash and investments - ending	\$ 274	\$ 179,499	\$ 13,318	\$ 32,377	\$ (46)	\$ (86)	\$ -	\$ 9,177

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	20.205 Bridge 150 80%	Advanced Collections	Hwy & Traffic Safety Overtime	Public Safety Cagit	LIT Public Safety-County Share	Law Enf Cont Ed to be Disbursed	Co Law Enforcement Cont Ed	Jury Pay User Fees
Cash and investments - beginning	\$ (11,088)	\$ 318,002	\$ -	\$ -	\$ 150,000	\$ 63,516	\$ 7,998	\$ 38,208
Receipts:								
Taxes	-	272,078	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	55,500	-	-	88,926	563,875	-	-	-
Charges for services	-	-	-	-	567,790	-	-	-
Fines and forfeits	-	-	-	-	-	3,281	1,075	2,648
Other receipts	-	-	5,422	-	117,883	-	-	-
Total receipts	55,500	272,078	5,422	88,926	1,249,548	3,281	1,075	2,648
Disbursements:								
Personal services	-	-	7,126	-	937,980	-	-	-
Supplies	-	-	-	-	46,982	-	-	-
Other services and charges	-	-	-	-	120,614	-	-	-
Capital outlay	72,472	-	-	-	-	-	-	-
Other disbursements	-	318,002	-	88,926	-	3,069	264	-
Total disbursements	72,472	318,002	7,126	88,926	1,105,576	3,069	264	-
Excess (deficiency) of receipts over disbursements	(16,972)	(45,924)	(1,704)	-	143,972	212	811	2,648
Cash and investments - ending	\$ (28,060)	\$ 272,078	\$ (1,704)	\$ -	\$ 293,972	\$ 63,728	\$ 8,809	\$ 40,856

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Pike Crossing TIF General Fund	Coleman Cemetary Principal	Landfill Closure	Drug Buy Account	Pike County Jail Commissary	Sheriff Cash Book	Clerk Trust Account	SETS-Clerk
Cash and investments - beginning	\$ -	\$ 5,121	\$ 16,870	\$ 1,610	\$ 50,075	\$ 60	\$ 1,862,956	\$ 767
Receipts:								
Taxes	23,138	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	34	1	112,943	50,881	1,852,812	73,321
Total receipts	23,138	-	34	1	112,943	50,881	1,852,812	73,321
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	121	331	500	110,387	30,859	1,799,528	73,738
Total disbursements	-	121	331	500	110,387	30,859	1,799,528	73,738
Excess (deficiency) of receipts over disbursements	23,138	(121)	(297)	(499)	2,556	20,022	53,284	(417)
Cash and investments - ending	\$ 23,138	\$ 5,000	\$ 16,573	\$ 1,111	\$ 52,631	\$ 20,082	\$ 1,916,240	\$ 350

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Jail Inmate Fund	Prosecutor Bad Check Cases	97.042 EMPG Reimbursable Grant	97.067 SHSP (EMA Grant)	Domestic Violence 75% Grant	Local Rd& Brdg 75%-25% Match	97.067 EMA Cyber Security	EMS/CPR Training
Cash and investments - beginning	\$ 3,565	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,574
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	164,413	5,523	-	-	-	-	-	-
Total receipts	164,413	5,523	-	-	-	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	153,638	5,523	-	-	-	-	-	-
Total disbursements	153,638	5,523	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	10,775	-	-	-	-	-	-	-
Cash and investments - ending	\$ 14,340	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,574

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	EMS Donations	Donation Fund	Donations To/From CEDA	Emergency Management Donations	Refuge Revenue Sharing	Thornton Trust Principal	Thornton Trust Interest	Pike Co Tobacco Coalidtion
Cash and investments - beginning	\$ 1,328	\$ 14,205	\$ 1,740	\$ 7,071	\$ 59,845	\$ 1,000	\$ 2,347	\$ 6,605
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	13,836	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	300	-	-	-	-
Total receipts	-	-	-	300	13,836	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	46,944	-	-	-
Other disbursements	160	-	510	-	-	-	-	-
Total disbursements	160	-	510	-	46,944	-	-	-
Excess (deficiency) of receipts over disbursements	(160)	-	(510)	300	(33,108)	-	-	-
Cash and investments - ending	\$ 1,168	\$ 14,205	\$ 1,230	\$ 7,371	\$ 26,737	\$ 1,000	\$ 2,347	\$ 6,605

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Coleman Cemetary Interest	Commissioners Certificate Sale	Manned Collecton Sites	Tax Sale Vendor Fees	Tax Sale Cost	Local Emergency Planning	Road Bonding	EMS Grant
Cash and investments - beginning	\$ 22	\$ 43	\$ 9,924	\$ 4,566	\$ 16,849	\$ 64,653	\$ 5,075	\$ 3,153
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	6,111	-	-
Charges for services	-	-	67,106	-	-	-	-	-
Fines and forfeits	-	5,641	-	-	-	-	-	-
Other receipts	121	-	-	12,019	3,866	94	22,000	1,500
Total receipts	121	5,641	67,106	12,019	3,866	6,205	22,000	1,500
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	924	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	5,684	67,106	11,511	2,504	860	22,000	1,745
Total disbursements	-	5,684	67,106	11,511	2,504	1,784	22,000	1,745
Excess (deficiency) of receipts over disbursements	121	(43)	-	508	1,362	4,421	-	(245)
Cash and investments - ending	\$ 143	\$ -	\$ 9,924	\$ 5,074	\$ 18,211	\$ 69,074	\$ 5,075	\$ 2,908

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Bio-Terrorism	16.575 Victim Assist Prog Grant	Brownfield Grant	Bridge 147 Replacement 80%	Sign Replacement Grant	Local Rd & Brdg Matching Grant	Sheriff Extradition	Totals
Cash and investments - beginning	\$ 12,380	\$ 2,485	\$ 15,766	\$ 2,559	\$ -	\$ -	\$ 600	\$ 12,306,546
Receipts:								
Taxes	-	-	-	-	-	-	-	23,529,152
Licenses and permits	-	-	-	-	-	-	-	24,460
Intergovernmental receipts	-	-	6,725	49,387	5,534	-	-	4,739,943
Charges for services	-	-	-	-	-	-	-	1,525,812
Fines and forfeits	-	-	-	-	-	-	-	312,148
Other receipts	-	-	-	-	-	423,031	-	7,981,641
Total receipts	-	-	6,725	49,387	5,534	423,031	-	38,113,156
Disbursements:								
Personal services	-	-	-	-	-	-	-	10,937,301
Supplies	-	-	-	-	-	-	-	1,349,360
Other services and charges	-	-	6,725	-	-	324,947	-	1,719,999
Capital outlay	-	-	-	83,627	5,534	-	-	510,758
Other disbursements	-	-	-	-	-	-	-	21,902,352
Total disbursements	-	-	6,725	83,627	5,534	324,947	-	36,419,770
Excess (deficiency) of receipts over disbursements	-	-	-	(34,240)	-	98,084	-	1,693,386
Cash and investments - ending	\$ 12,380	\$ 2,485	\$ 15,766	\$ (31,681)	\$ -	\$ 98,084	\$ 600	\$ 13,999,932

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	General	Accident Report	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	Congressional School Interest	Congressional School Principal	Sales Disclosure - County Share
Cash and investments - beginning	\$ 3,414,893	\$ 1,256	\$ 1,589,620	\$ 21,102	\$ 29,229	\$ 14,329	\$ 15,400	\$ 11,283
Receipts:								
Taxes	5,430,922	-	1,163,042	-	-	-	-	-
Licenses and permits	7,567	-	-	-	-	-	-	-
Intergovernmental receipts	376,945	-	-	-	-	-	-	-
Charges for services	202,779	110	-	-	-	-	-	-
Fines and forfeits	69,199	-	-	5,026	15,287	-	-	-
Other receipts	606,650	-	22,183	-	-	71	-	2,010
Total receipts	6,694,062	110	1,185,225	5,026	15,287	71	-	2,010
Disbursements:								
Personal services	4,141,891	-	-	-	-	-	-	-
Supplies	134,122	-	23,728	-	-	-	-	-
Other services and charges	1,345,161	-	224,909	-	-	-	-	-
Capital outlay	13,894	-	-	-	-	-	-	-
Other disbursements	43,966	372	25,407	-	2,700	308	-	-
Total disbursements	5,679,034	372	274,044	-	2,700	308	-	-
Excess (deficiency) of receipts over disbursements	1,015,028	(262)	911,181	5,026	12,587	(237)	-	2,010
Cash and investments - ending	\$ 4,429,921	\$ 994	\$ 2,500,801	\$ 26,128	\$ 41,816	\$ 14,092	\$ 15,400	\$ 13,293

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Cummulative Bridge	Cummulative Capital Development	Drug Free Community	Extradition and Sheriff's Assistance	Firearms Training	Health	Identification Security Protection	Levy Excess
Cash and investments - beginning	\$ 315,816	\$ 456,488	\$ 32,190	\$ 7	\$ 8,546	\$ 118,512	\$ 9,858	\$ 5,590
Receipts:								
Taxes	280,597	108,713	-	-	-	118,262	-	-
Licenses and permits	-	-	-	-	5,920	3,695	-	-
Intergovernmental receipts	18,051	6,994	-	-	-	7,608	-	-
Charges for services	682	-	-	-	-	22,570	1,717	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	91,200	15	21,438	-	-	54	-	-
Total receipts	390,530	115,722	21,438	-	5,920	152,189	1,717	-
Disbursements:								
Personal services	143,539	-	5,400	-	-	129,915	-	-
Supplies	-	-	-	-	-	9,217	-	-
Other services and charges	122,819	41,600	32,666	-	-	11,984	-	-
Capital outlay	831	97,464	-	-	-	-	-	-
Other disbursements	-	-	-	-	3,455	-	11,380	-
Total disbursements	267,189	139,064	38,066	-	3,455	151,116	11,380	-
Excess (deficiency) of receipts over disbursements	123,341	(23,342)	(16,628)	-	2,465	1,073	(9,663)	-
Cash and investments - ending	\$ 439,157	\$ 433,146	\$ 15,562	\$ 7	\$ 11,011	\$ 119,585	\$ 195	\$ 5,590

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Local Health Maintenance	Local Road and Street	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Reassessment - 2015
Cash and investments - beginning	\$ 63,945	\$ 45,659	\$ 10,026	\$ 22,234	\$ 911,706	\$ 44,121	\$ 535,275	\$ 362,626
Receipts:								
Taxes	-	-	-	-	-	-	-	169,680
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	160,979	-	-	2,043,547	-	-	10,916
Charges for services	33,139	-	-	-	7,099	3,575	-	-
Fines and forfeits	-	-	-	10,233	-	-	-	-
Other receipts	-	-	-	-	23,950	-	-	-
Total receipts	33,139	160,979	-	10,233	2,074,596	3,575	-	180,596
Disbursements:								
Personal services	28,595	-	-	-	1,006,998	-	-	124,516
Supplies	-	79,700	-	-	507,387	-	-	915
Other services and charges	-	-	-	9,750	192,311	2,871	-	76,809
Capital outlay	-	-	-	-	305,078	-	-	40,950
Other disbursements	-	-	-	-	188,773	-	-	-
Total disbursements	28,595	79,700	-	9,750	2,200,547	2,871	-	243,190
Excess (deficiency) of receipts over disbursements	4,544	81,279	-	483	(125,951)	704	-	(62,594)
Cash and investments - ending	\$ 68,489	\$ 126,938	\$ 10,026	\$ 22,717	\$ 785,755	\$ 44,825	\$ 535,275	\$ 300,032

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Recorder's Records Perpetuation	Riverboat	Sex & Violent Offender 90%	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 212,627	\$ 242,163	\$ -	\$ 56,505	\$ 12,756	\$ 15,054	\$ (998)	\$ 111,603
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,780	-	-	-	-	-
Charges for services	30,853	-	-	-	3,371	7,598	-	-
Fines and forfeits	-	63,870	-	26,411	-	-	-	-
Other receipts	-	-	-	85,426	-	-	54,569	49,836
Total receipts	<u>30,853</u>	<u>63,870</u>	<u>1,780</u>	<u>111,837</u>	<u>3,371</u>	<u>7,598</u>	<u>54,569</u>	<u>49,836</u>
Disbursements:								
Personal services	7,299	99,426	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	119,170	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	5,289	-	-	-	13,319	-	33,798	66,883
Total disbursements	<u>12,588</u>	<u>99,426</u>	<u>-</u>	<u>119,170</u>	<u>13,319</u>	<u>-</u>	<u>33,798</u>	<u>66,883</u>
Excess (deficiency) of receipts over disbursements	<u>18,265</u>	<u>(35,556)</u>	<u>1,780</u>	<u>(7,333)</u>	<u>(9,948)</u>	<u>7,598</u>	<u>20,771</u>	<u>(17,047)</u>
Cash and investments - ending	<u>\$ 230,892</u>	<u>\$ 206,607</u>	<u>\$ 1,780</u>	<u>\$ 49,172</u>	<u>\$ 2,808</u>	<u>\$ 22,652</u>	<u>\$ 19,773</u>	<u>\$ 94,556</u>

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Local Health Department Trust Account	GAL/CASA	Election and Registration	County Elected Officials Training	Park and Recreation	Statewide 911	Abandoned Vehicle	LOIT Special Distribution
Cash and investments - beginning	\$ 80,786	\$ -	\$ 252,214	\$ 2,319	\$ 718,612	\$ 390,725	\$ 1,500	\$ -
Receipts:								
Taxes	-	-	52,887	-	242,401	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	14,121	12,512	3,402	-	15,594	-	-	-
Charges for services	-	-	-	1,717	359,318	175,640	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	14,121	12,512	56,289	1,717	617,313	175,640	-	-
Disbursements:								
Personal services	-	-	3,267	-	188,718	64,898	-	-
Supplies	7,173	-	39	-	10,091	56,845	-	-
Other services and charges	5,048	-	13,371	-	237,466	993	-	-
Capital outlay	-	-	-	-	32,868	77,178	-	-
Other disbursements	-	11,113	-	30	36,150	-	1,500	-
Total disbursements	12,221	11,113	16,677	30	505,293	199,914	1,500	-
Excess (deficiency) of receipts over disbursements	1,900	1,399	39,612	1,687	112,020	(24,274)	(1,500)	-
Cash and investments - ending	\$ 82,686	\$ 1,399	\$ 291,826	\$ 4,006	\$ 830,632	\$ 366,451	\$ -	\$ -

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Adult Probation Administrative	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	County User Fee	Drug Task Force	K9-Sheriff	Donations	Payroll Clearing
Cash and investments - beginning	\$ 51,064	\$ 321,713	\$ 25,438	\$ 85,325	\$ 5,340	\$ -	\$ 2,000	\$ 165,553
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	65,584	890	-	-	-	-	-
Fines and forfeits	9,834	-	-	74,438	-	-	-	-
Other receipts	-	-	-	-	-	25,955	-	3,833,268
Total receipts	9,834	65,584	890	74,438	-	25,955	-	3,833,268
Disbursements:								
Personal services	-	93,698	-	49,672	-	-	-	3,967,723
Supplies	-	4,319	-	975	-	-	-	-
Other services and charges	-	5,067	-	486	-	-	-	-
Capital outlay	-	-	-	950	-	-	-	-
Other disbursements	1,630	-	-	8,028	-	20,270	-	-
Total disbursements	1,630	103,084	-	60,111	-	20,270	-	3,967,723
Excess (deficiency) of receipts over disbursements	8,204	(37,500)	890	14,327	-	5,685	-	(134,455)
Cash and investments - ending	\$ 59,268	\$ 284,213	\$ 26,328	\$ 99,652	\$ 5,340	\$ 5,685	\$ 2,000	\$ 31,098

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Settlement	CEDIT Homestead Credit	HEA 1001 State Homestead Credit	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share
Cash and investments - beginning	\$ -	\$ -	\$ 13	\$ 1,117	\$ 1,070	\$ -	\$ 65	\$ 175
Receipts:								
Taxes	15,954,904	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	1,074,560	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	1,965
Fines and forfeits	-	-	-	10,388	14,849	1	1,481	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	17,029,464	-	-	10,388	14,849	1	1,481	1,965
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	17,029,464	-	-	9,985	14,463	1	1,456	1,985
Total disbursements	17,029,464	-	-	9,985	14,463	1	1,456	1,985
Excess (deficiency) of receipts over disbursements	-	-	-	403	386	-	25	(20)
Cash and investments - ending	\$ -	\$ -	\$ 13	\$ 1,520	\$ 1,456	\$ -	\$ 90	\$ 155

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	Loit 2016 Special Distribution	LIT Public Safety	LIT Economic Development (EDIT)
Cash and investments - beginning	\$ -	\$ 85	\$ 1,272	\$ 188	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	76,093	-	80,115	160,229
Charges for services	-	1,203	-	-	-	-	-	-
Fines and forfeits	495	-	-	150	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	495	1,203	-	150	76,093	-	80,115	160,229
Disbursements:								
Personal services	-	-	-	-	76,093	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	495	1,180	-	244	-	-	73,439	146,877
Total disbursements	495	1,180	-	244	76,093	-	73,439	146,877
Excess (deficiency) of receipts over disbursements	-	23	-	(94)	-	-	6,676	13,352
Cash and investments - ending	\$ -	\$ 108	\$ 1,272	\$ 94	\$ -	\$ -	\$ 6,676	\$ 13,352

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	93.563 Prosecutor PCA	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	93.069 Bio-Terrorism 2013 Base	97.042 EMA Performance Grant	20.703 2016 HEMP Grant	93.074 Bio-Terrorism 2015 Bonus
Cash and investments - beginning	\$ 274	\$ 179,499	\$ 13,318	\$ 32,377	\$ (46)	\$ (86)	\$ -	\$ 9,177
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	6,093	9,160	6,093	13,776	898	-	4,026
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	6,093	9,160	6,093	13,776	898	-	4,026
Disbursements:								
Personal services	-	29,625	-	-	11,775	-	-	-
Supplies	-	-	180	40	-	-	-	-
Other services and charges	-	-	19,467	5,850	383	-	-	27
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	9,138	202	-	1,367	-	-	8,425
Total disbursements	-	38,763	19,849	5,890	13,525	-	-	8,452
Excess (deficiency) of receipts over disbursements	-	(32,670)	(10,689)	203	251	898	-	(4,426)
Cash and investments - ending	\$ 274	\$ 146,829	\$ 2,629	\$ 32,580	\$ 205	\$ 812	\$ -	\$ 4,751

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	20.205 Bridge 150 80%	Advanced Collections	Hwy & Traffic Safety Overtime	Public Safety Cagit	LIT Public Safety-County Share	Law Enf Cont Ed to be Disbursed	Co Law Enforcement Cont Ed	Jury Pay User Fees
Cash and investments - beginning	\$ (28,060)	\$ 272,078	\$ (1,704)	\$ -	\$ 293,972	\$ 63,728	\$ 8,809	\$ 40,856
Receipts:								
Taxes	-	422,570	-	-	581,368	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	88,906	-	13,217	-	-	-	-	-
Charges for services	-	-	-	-	612,197	-	-	-
Fines and forfeits	-	-	-	-	-	3,891	1,092	3,060
Other receipts	-	-	-	-	1,863	-	-	-
Total receipts	88,906	422,570	13,217	-	1,195,428	3,891	1,092	3,060
Disbursements:								
Personal services	-	-	13,114	-	979,790	-	-	-
Supplies	-	-	-	-	78,988	-	-	-
Other services and charges	-	-	-	-	79,535	-	-	-
Capital outlay	60,846	-	-	-	-	-	-	-
Other disbursements	-	272,078	-	-	3,233	3,198	2,394	-
Total disbursements	60,846	272,078	13,114	-	1,141,546	3,198	2,394	-
Excess (deficiency) of receipts over disbursements	28,060	150,492	103	-	53,882	693	(1,302)	3,060
Cash and investments - ending	\$ -	\$ 422,570	\$ (1,601)	\$ -	\$ 347,854	\$ 64,421	\$ 7,507	\$ 43,916

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Pike Crossing TIF General Fund	Coleman Cemetary Principal	Landfill Closure	Drug Buy Account	Pike County Jail Commissary	Sheriff Cash Book	Clerk Trust Account	SETS-Clerk
Cash and investments - beginning	\$ 23,138	\$ 5,000	\$ 16,573	\$ 1,111	\$ 52,631	\$ 20,082	\$ 1,916,240	\$ 350
Receipts:								
Taxes	28,423	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	109	1	104,483	234,885	13,937,164	83,106
Total receipts	28,423	-	109	1	104,483	234,885	13,937,164	83,106
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	17,354	-	716	-	99,994	251,166	1,093,610	82,649
Total disbursements	17,354	-	716	-	99,994	251,166	1,093,610	82,649
Excess (deficiency) of receipts over disbursements	11,069	-	(607)	1	4,489	(16,281)	12,843,554	457
Cash and investments - ending	\$ 34,207	\$ 5,000	\$ 15,966	\$ 1,112	\$ 57,120	\$ 3,801	\$ 14,759,794	\$ 807

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Jail Inmate Fund	Prosecutor Bad Check Cases	97.042 EMPG Reimbursable Grant	97.067 SHSP (EMA Grant)	Domestic Violence 75% Grant	Local Rd& Brdg 75%-25% Match	97.067 EMA Cyber Security	EMS/CPR Training
Cash and investments - beginning	\$ 14,340	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,574
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	4,381	38,622	8,597	-	-	-
Charges for services	-	2,805	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	274,553	-	-	-	-	188,773	-	-
Total receipts	274,553	2,805	4,381	38,622	8,597	188,773	-	-
Disbursements:								
Personal services	-	-	-	-	8,597	-	-	-
Supplies	-	-	-	-	-	-	1,573	-
Other services and charges	-	-	-	-	-	702,434	-	-
Capital outlay	-	-	5,193	-	-	-	-	-
Other disbursements	269,599	2,805	-	42,959	-	-	-	-
Total disbursements	269,599	2,805	5,193	42,959	8,597	702,434	1,573	-
Excess (deficiency) of receipts over disbursements	4,954	-	(812)	(4,337)	-	(513,661)	(1,573)	-
Cash and investments - ending	\$ 19,294	\$ -	\$ (812)	\$ (4,337)	\$ -	\$ (513,661)	\$ (1,573)	\$ 1,574

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	EMS Donations	Donation Fund	Donations To/From CEDA	Emergency Management Donations	Refuge Revenue Sharing	Thornton Trust Principal	Thornton Trust Interest	Pike Co Tobacco Coalidtion
Cash and investments - beginning	\$ 1,168	\$ 14,205	\$ 1,230	\$ 7,371	\$ 26,737	\$ 1,000	\$ 2,347	\$ 6,605
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	16,621	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	300	-	-	-	-
Total receipts	-	-	-	300	16,621	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	591	-	-	571	-	-	-	-
Total disbursements	591	-	-	571	-	-	-	-
Excess (deficiency) of receipts over disbursements	(591)	-	-	(271)	16,621	-	-	-
Cash and investments - ending	\$ 577	\$ 14,205	\$ 1,230	\$ 7,100	\$ 43,358	\$ 1,000	\$ 2,347	\$ 6,605

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Coleman Cemetary Interest	Commissioners Certificate Sale	Manned Collecton Sites	Tax Sale Vendor Fees	Tax Sale Cost	Local Emergency Planning	Road Bonding	EMS Grant
Cash and investments - beginning	\$ 143	\$ -	\$ 9,924	\$ 5,074	\$ 18,211	\$ 69,074	\$ 5,075	\$ 2,908
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	5,996	-	-
Charges for services	-	-	67,106	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	50	-	-	10,905	3,937	112	-	2,000
Total receipts	50	-	67,106	10,905	3,937	6,108	-	2,000
Disbursements:								
Personal services	-	-	-	-	-	620	-	-
Supplies	-	-	-	-	-	32	-	-
Other services and charges	-	-	67,106	-	-	5	-	2,909
Capital outlay	-	-	-	-	-	986	-	-
Other disbursements	-	-	-	9,450	1,487	-	-	-
Total disbursements	-	-	67,106	9,450	1,487	1,643	-	2,909
Excess (deficiency) of receipts over disbursements	50	-	-	1,455	2,450	4,465	-	(909)
Cash and investments - ending	\$ 193	\$ -	\$ 9,924	\$ 6,529	\$ 20,661	\$ 73,539	\$ 5,075	\$ 1,999

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Bio-Terrorism	16.575 Victim Assist Prog Grant	Brownfield Grant	Bridge 147 Replacement 80%	Sign Replacement Grant	Local Rd & Brdg Matching Grant	Sheriff Extradition	Totals
Cash and investments - beginning	\$ 12,380	\$ 2,485	\$ 15,766	\$ (31,681)	\$ -	\$ 98,084	\$ 600	\$ 13,999,932
Receipts:								
Taxes	-	-	-	-	-	-	-	24,553,769
Licenses and permits	-	-	-	-	-	-	-	17,182
Intergovernmental receipts	-	-	-	70,321	-	423,031	-	4,773,184
Charges for services	-	-	-	-	-	-	-	1,601,918
Fines and forfeits	-	-	-	-	-	-	-	309,705
Other receipts	-	-	-	-	-	-	-	19,658,866
Total receipts	-	-	-	70,321	-	423,031	-	50,914,624
Disbursements:								
Personal services	-	-	-	-	-	-	-	11,175,169
Supplies	-	-	-	-	-	-	-	915,324
Other services and charges	-	-	-	-	-	511,301	-	3,831,498
Capital outlay	-	-	-	40,781	-	-	-	677,019
Other disbursements	-	-	-	-	-	-	-	19,926,946
Total disbursements	-	-	-	40,781	-	511,301	-	36,525,956
Excess (deficiency) of receipts over disbursements	-	-	-	29,540	-	(88,270)	-	14,388,668
Cash and investments - ending	\$ 12,380	\$ 2,485	\$ 15,766	\$ (2,141)	\$ -	\$ 9,814	\$ 600	\$ 28,388,600

PIKE COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2017

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
Notes and loans payable	New Ambulance	\$ 39,348	\$ 39,348
Lines of credit	New Ambulance	<u>79,481</u>	<u>39,741</u>
Total governmental activities		<u>118,829</u>	<u>79,089</u>
Totals		<u>\$ 118,829</u>	<u>\$ 79,089</u>

PIKE COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2017

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

	Ending Balance
Governmental activities:	
Land	\$ 176,000
Infrastructure	85,863
Buildings	6,921,646
Machinery, equipment, and vehicles	<u>5,647,804</u>
Total governmental activities	<u>12,831,313</u>
Total capital assets	<u><u>\$ 12,831,313</u></u>

#### OTHER REPORTS

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