

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

FINANCIAL STATEMENT AUDIT REPORT

OF

PIKE COUNTY, INDIANA

January 1, 2018 to December 31, 2018



FILED
09/20/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Ronald K. Wilson Judith Gumbel	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Treasurer	Marta Query	01-01-17 to 12-31-20
Clerk of the Circuit Court	Lana Griffith	01-01-17 to 12-31-20
County Sheriff	Jeremy Britton Kent Johnson	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Recorder	Jody Hoover Jeff Harting	01-01-15 to 12-31-18 01-01-19 to 12-31-22
President of the Board of County Commissioners	Brain Davis Mark Flint	01-01-18 to 12-31-18 01-01-19 to 12-31-19
President of the County Council	Greg K. Willis	01-01-18 to 12-31-19



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF PIKE COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of the Pike County (County), which comprises the financial position and results of operations for the year ended December 31, 2018, 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 year ended December 31, 2018.


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, 2018, 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 Schedule 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

August 5, 2019

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 Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
Sheriff Inmate Trust	\$ 528	\$ -	\$ -	\$ 528
Advanced Collections	422,570	360,545	422,570	360,545
Jail Inmate Fund	19,294	244,254	244,728	18,820
ISETS-Clerk	807	86,261	86,383	685
Pike County Jail Commissary	57,120	115,160	117,030	55,250
Clerk Trust Account	14,759,794	4,828,666	19,236,370	352,090
General	4,429,920	6,963,763	6,015,464	5,378,219
Accident Report	994	191	-	1,185
CEDIT County Share	2,500,801	1,142,208	362,334	3,280,675
City and Town Court Costs	26,128	4,995	-	31,123
Clerk's Records Perpetuation	41,816	15,997	6,008	51,805
Congressional School Interest	14,092	135	924	13,303
Congressional School Principal	15,400	-	-	15,400
Sales Disclosure- County Share	13,293	1,926	-	15,219
Cumulative Bridge	439,157	341,654	276,876	503,935
Cumulative Capital Development	433,146	114,017	117,857	429,306
Drug Free Community	15,562	24,619	15,558	24,623
Extradition and Sheriff's Assistance	7	-	-	7
Firearms Training	11,011	7,041	7,207	10,845
Health	119,585	214,463	167,992	166,056
Identification Security Protection	195	2,318	-	2,513
Landfill Closure	15,966	258	500	15,724
Levy Excess	5,590	-	-	5,590
Local Health Maintenance	68,489	33,139	34,834	66,794
Local Road and Street	126,938	220,470	70,906	276,502
Medical Care for Inmates	10,026	-	-	10,026
Misdemeanant	22,717	10,233	9,750	23,200
Motor Vehicle Highway	785,755	2,597,191	2,430,372	952,574
Plat Book	44,825	3,365	-	48,190
Rainy Day	535,275	-	-	535,275
Reassessment- 2015	300,032	197,223	246,824	250,431
Recorder's Records Perpetuation	230,892	29,605	53,165	207,332
Riverboat	206,607	65,211	98,050	173,768
Sex & Violent Offender 90%	1,780	2,075	2,080	1,775
Supplemental Public Defender Services	49,172	133,483	96,790	85,865
Surplus Tax	2,808	7,604	8,365	2,047
Surveyor's Corner Perpetuation	22,652	11,565	-	34,217
Tax Sale Redemption	19,773	7,722	27,495	-
Tax Sale Surplus	94,556	653,732	115,608	632,680
Local Health Department Trust Account	82,686	14,121	18,439	78,368
GAL/CASA	1,399	21,742	21,742	1,399
Election and Registration	291,826	79,354	70,374	300,806
County Elected Officials Training	4,006	2,319	-	6,325
Park and Recreation	830,632	630,868	467,708	993,792
Statewide 911	366,451	179,104	163,898	381,657
Adult Probation Administrative	59,268	7,565	2,777	64,056
Supplemental Adult Probation Services	284,214	60,182	138,468	205,928
Supplemental Juvenile Probation Services	26,328	845	-	27,173
County User Fee	99,652	70,254	41,188	128,718
Drug Buy Account	1,112	1	-	1,113
Drug Task Force	5,340	-	-	5,340
K9-Sheriff	5,685	3,000	3,935	4,750
Donations	2,000	-	-	2,000
Payroll Clearing	31,098	4,078,010	3,832,447	276,661
Settlement	-	18,029,273	18,029,273	-
LIT Public Safety	6,676	76,106	82,782	-
HEA 1001 State Homestead Credit	13	-	-	13
State Fines and Forfeitures	1,520	13,143	11,723	2,940
Infraction Judgements	1,456	15,605	16,216	845

PIKE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
Special Death Benefit	90	1,600	1,565	125
Sales Disclosure- State Share	155	1,925	1,880	200
Interstate Compact- State Share	-	375	250	125
Mortgage Recording Fees- State Share	108	1,112	1,140	80
Inheritance Tax	1,272	-	-	1,272
Education Plate Fees Agency	94	169	263	-
Riverboat Revenue Sharing	-	76,093	76,093	-
LIT Public Safety-County Share	347,854	1,065,161	1,268,449	144,566
LIT Economic Development (EDIT)	13,352	153,643	166,995	-
93.563 Prosecutor PCA	274	-	-	274
93.563 Title IV-D Incentive	146,829	6,375	34,662	118,542
93.563 Prosecutor IV-D Incentive-Post Oct '99	2,629	9,589	12,160	58
93.563 Clerk IV-D Incentive-Post Oct '99	32,580	6,374	9,186	29,768
Co Law Enforcement Cont Ed	7,507	656	2,451	5,712
Jury Pay User Fees	43,916	2,795	-	46,711
Pike Crossing TIF General Fund	34,207	23,738	21,317	36,628
Mega-Site Allocation Area	-	343	-	343
Bio-Terrorism	12,380	-	-	12,380
EMA Grant	-	3,000	-	3,000
97.042 EMA Performance Grant	812	-	812	-
97.067 SHSP (EMA Grant)	(4,337)	4,337	-	-
93.074 Bio-Terrorism 2015 Bonus	4,751	43,500	19,239	29,012
97.067 EMA Cyber Security Grant	(1,573)	17,445	19,632	(3,760)
97.047 2014 Mitigation Grant	-	16,656	16,656	-
20.205 Bridge 150 80%	-	91,189	100,588	(9,399)
20.205 County Rd 350 80% Grant	-	107,800	132,269	(24,469)
Hwy & Traffic Safety Overtime	(1,601)	3,338	2,083	(346)
Local Rd & Brdg 75%-25% Match	(513,661)	562,101	44,741	3,699
Law Enf Cont Ed To Be Disburse	64,421	3,750	3,476	64,695
EMS/CPR Training	1,574	420	20	1,974
EMS Donations	577	600	-	1,177
Donation Fund	14,205	-	-	14,205
Donations To/From CEDA	1,230	-	301	929
Emergency Management Donations	7,100	1,040	3,388	4,752
Refuge Revenue Sharing	43,358	14,396	60,736	(2,982)
Thornton Trust Principal	1,000	-	-	1,000
Thornton Trust Interest	2,347	-	-	2,347
Pike Co Tobacco Coalition	6,605	-	-	6,605
Coleman Cemetery Interest	193	25	-	218
Manned Collection Sites	9,924	69,119	69,119	9,924
Tax Sale Vendor Fees	6,529	9,912	10,045	6,396
Tax Sale Cost	20,661	3,465	2,968	21,158
Local Emergency Planning	73,539	6,164	5,784	73,919
Road Bonding	5,075	-	-	5,075
EMS Grant	1,999	6,196	6,500	1,695
97.042 EMPG Reimbursable Grant	(812)	812	-	-
93.074 Bio-Terrorism 2013 Base	205	13,951	15,575	(1,419)
16.575 Victim Assist Prog Gran	2,485	-	-	2,485
Brownfield Grant	15,766	-	-	15,766
Bridge 147 Replacement 80%	(2,141)	1,947	-	(194)
Local Rd & Brdg Matching Grant	9,814	-	-	9,814
Sheriff Extradition	600	-	-	600
Coleman Cemetery Principal	5,000	-	-	5,000
Totals	<u>\$ 28,385,327</u>	<u>\$ 44,053,692</u>	<u>\$ 55,283,353</u>	<u>\$ 17,155,666</u>

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 nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits. The County does require a Septic Permit. Other such licenses are only as required by the State of Indiana.

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,

PIKE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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, trash sticker 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 December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

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

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

New employees hired have a one-time election to join either the Public Employees' Hybrid Plan (PERF Hybrid) or the My Choice: Retirement Savings Plan for Public Employees (My Choice), which is a multiple-employer defined contribution plan. PERF Hybrid consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

Financial Report

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

PIKE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation. The County's current contribution is 11.2 percent of compensation.

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. This plan is handled by Comerica.

Funding Policy

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

PIKE COUNTY
 NOTES TO FINANCIAL STATEMENT
 (Continued)

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of four of the funds being set up for reimbursable grants. The cash deficits were the result of disbursements exceeding receipts due to timing delays in reimbursements being received from grantors; these deficits are to be repaid from future grant receipts. The deficit in the Hwy & Traffic Safety Overtime fund was due to the grant not being renewed and the expenditures were not transferred to another fund. The deficit in the Refuge Revenue Sharing and Bridge 147 Replacement 80% funds were due to being underfunded.

Note 8. Restatements

For the year ended December 31, 2018, 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, 2017	Prior Period Adjustment	Balance as of January 1, 2018
Sheriff Inmate Trust	\$ -	\$ 528	\$ 528
Sheriff Cashbook	3,801	(3,801)	-

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OTHER INFORMATION - UNAUDITED

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

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

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

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Sheriff Inmate Trust	Advanced Collections	Jail Inmate Fund	ISETS-Clerk	Pike County Jail Commissary
Cash and investments - beginning	\$ 528	\$ 422,570	\$ 19,294	\$ 807	\$ 57,120
Receipts:					
Taxes	-	360,545	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	244,254	86,261	115,160
Total receipts	-	360,545	244,254	86,261	115,160
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	422,570	244,728	86,383	117,030
Total disbursements	-	422,570	244,728	86,383	117,030
Excess (deficiency) of receipts over disbursements	-	(62,025)	(474)	(122)	(1,870)
Cash and investments - ending	\$ 528	\$ 360,545	\$ 18,820	\$ 685	\$ 55,250

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Clerk Trust Account	General	Accident Report	CEDIT County Share	City and Town Court Costs
Cash and investments - beginning	\$ 14,759,794	\$ 4,429,920	\$ 994	\$ 2,500,801	\$ 26,128
Receipts:					
Taxes	-	5,657,673	-	1,114,581	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	404,242	-	-	-
Charges for services	-	552,547	191	-	-
Fines and forfeits	-	71,872	-	-	4,995
Other receipts	4,828,666	277,429	-	27,627	-
Total receipts	4,828,666	6,963,763	191	1,142,208	4,995
Disbursements:					
Personal services	-	4,554,916	-	-	-
Supplies	-	101,533	-	-	-
Other services and charges	-	816,499	-	66,624	-
Capital outlay	-	46,943	-	120,000	-
Other disbursements	19,236,370	495,573	-	175,710	-
Total disbursements	19,236,370	6,015,464	-	362,334	-
Excess (deficiency) of receipts over disbursements	(14,407,704)	948,299	191	779,874	4,995
Cash and investments - ending	\$ 352,090	\$ 5,378,219	\$ 1,185	\$ 3,280,675	\$ 31,123

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Clerk's Records Perpetuation	Congressional School Interest	Congressional School Principal	Sales Disclosure- County Share	Cumulative Bridge
Cash and investments - beginning	\$ 41,816	\$ 14,092	\$ 15,400	\$ 13,293	\$ 439,157
Receipts:					
Taxes	-	-	-	-	275,750
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	18,546
Charges for services	-	-	-	1,926	37,399
Fines and forfeits	15,997	-	-	-	-
Other receipts	-	135	-	-	9,959
Total receipts	15,997	135	-	1,926	341,654
Disbursements:					
Personal services	-	-	-	-	178,158
Supplies	-	-	-	-	1,418
Other services and charges	-	-	-	-	31,604
Capital outlay	-	-	-	-	65,681
Other disbursements	6,008	924	-	-	15
Total disbursements	6,008	924	-	-	276,876
Excess (deficiency) of receipts over disbursements	9,989	(789)	-	1,926	64,778
Cash and investments - ending	\$ 51,805	\$ 13,303	\$ 15,400	\$ 15,219	\$ 503,935

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Cumulative Capital Development	Drug Free Community	Extradition and Sheriff's Assistance	Firearms Training	Health
Cash and investments - beginning	\$ 433,146	\$ 15,562	\$ 7	\$ 11,011	\$ 119,585
Receipts:					
Taxes	106,832	-	-	-	166,027
Licenses and permits	-	-	-	7,041	2,648
Intergovernmental receipts	7,185	-	-	-	11,166
Charges for services	-	-	-	-	33,842
Fines and forfeits	-	-	-	-	-
Other receipts	-	24,619	-	-	780
Total receipts	114,017	24,619	-	7,041	214,463
Disbursements:					
Personal services	-	3,888	-	-	150,888
Supplies	-	-	-	-	6,918
Other services and charges	34,300	3,890	-	-	6,096
Capital outlay	79,088	-	-	-	1,714
Other disbursements	4,469	7,780	-	7,207	2,376
Total disbursements	117,857	15,558	-	7,207	167,992
Excess (deficiency) of receipts over disbursements	(3,840)	9,061	-	(166)	46,471
Cash and investments - ending	\$ 429,306	\$ 24,623	\$ 7	\$ 10,845	\$ 166,056

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Identification Security Protection	Landfill Closure	Levy Excess	Local Health Maintenance	Local Road and Street
Cash and investments - beginning	\$ 195	\$ 15,966	\$ 5,590	\$ 68,489	\$ 126,938
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	220,470
Charges for services	2,318	-	-	33,139	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	258	-	-	-
Total receipts	2,318	258	-	33,139	220,470
Disbursements:					
Personal services	-	-	-	29,101	-
Supplies	-	-	-	-	70,906
Other services and charges	-	-	-	1,988	-
Capital outlay	-	-	-	3,745	-
Other disbursements	-	500	-	-	-
Total disbursements	-	500	-	34,834	70,906
Excess (deficiency) of receipts over disbursements	2,318	(242)	-	(1,695)	149,564
Cash and investments - ending	\$ 2,513	\$ 15,724	\$ 5,590	\$ 66,794	\$ 276,502

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day
Cash and investments - beginning	\$ 10,026	\$ 22,717	\$ 785,755	\$ 44,825	\$ 535,275
Receipts:					
Taxes	-	-	537	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	10,233	2,529,292	-	-
Charges for services	-	-	13,329	3,365	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	54,033	-	-
Total receipts	-	10,233	2,597,191	3,365	-
Disbursements:					
Personal services	-	-	1,154,216	-	-
Supplies	-	-	817,241	-	-
Other services and charges	-	9,750	164,586	-	-
Capital outlay	-	-	293,101	-	-
Other disbursements	-	-	1,228	-	-
Total disbursements	-	9,750	2,430,372	-	-
Excess (deficiency) of receipts over disbursements	-	483	166,819	3,365	-
Cash and investments - ending	\$ 10,026	\$ 23,200	\$ 952,574	\$ 48,190	\$ 535,275

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Reassessment- 2015	Recorder's Records Perpetuation	Riverboat	Sex & Violent Offender 90%	Supplemental Public Defender Services
Cash and investments - beginning	\$ 300,032	\$ 230,892	\$ 206,607	\$ 1,780	\$ 49,172
Receipts:					
Taxes	184,794	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	12,429	-	-	-	-
Charges for services	-	29,605	-	2,075	-
Fines and forfeits	-	-	65,211	-	39,455
Other receipts	-	-	-	-	94,028
Total receipts	<u>197,223</u>	<u>29,605</u>	<u>65,211</u>	<u>2,075</u>	<u>133,483</u>
Disbursements:					
Personal services	137,639	8,425	98,050	-	-
Supplies	1,008	-	-	-	-
Other services and charges	62,701	-	-	-	-
Capital outlay	45,476	-	-	-	-
Other disbursements	-	44,740	-	2,080	96,790
Total disbursements	<u>246,824</u>	<u>53,165</u>	<u>98,050</u>	<u>2,080</u>	<u>96,790</u>
Excess (deficiency) of receipts over disbursements	<u>(49,601)</u>	<u>(23,560)</u>	<u>(32,839)</u>	<u>(5)</u>	<u>36,693</u>
Cash and investments - ending	<u>\$ 250,431</u>	<u>\$ 207,332</u>	<u>\$ 173,768</u>	<u>\$ 1,775</u>	<u>\$ 85,865</u>

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account
Cash and investments - beginning	\$ 2,808	\$ 22,652	\$ 19,773	\$ 94,556	\$ 82,686
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	14,121
Charges for services	7,604	11,565	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	7,722	653,732	-
Total receipts	7,604	11,565	7,722	653,732	14,121
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	5,420
Other services and charges	-	-	-	-	7,572
Capital outlay	-	-	-	-	5,447
Other disbursements	8,365	-	27,495	115,608	-
Total disbursements	8,365	-	27,495	115,608	18,439
Excess (deficiency) of receipts over disbursements	(761)	11,565	(19,773)	538,124	(4,318)
Cash and investments - ending	\$ 2,047	\$ 34,217	\$ -	\$ 632,680	\$ 78,368

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	GAL/CASA	Election and Registration	County Elected Officials Training	Park and Recreation	Statewide 911
Cash and investments - beginning	\$ 1,399	\$ 291,826	\$ 4,006	\$ 830,632	\$ 366,451
Receipts:					
Taxes	-	74,353	-	245,433	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	21,742	5,001	-	16,507	-
Charges for services	-	-	2,319	364,615	179,104
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	4,313	-
Total receipts	<u>21,742</u>	<u>79,354</u>	<u>2,319</u>	<u>630,868</u>	<u>179,104</u>
Disbursements:					
Personal services	-	31,220	-	184,326	69,937
Supplies	-	5,150	-	18,344	1,480
Other services and charges	-	31,304	-	116,269	75,514
Capital outlay	-	-	-	45,951	16,967
Other disbursements	21,742	2,700	-	102,818	-
Total disbursements	<u>21,742</u>	<u>70,374</u>	<u>-</u>	<u>467,708</u>	<u>163,898</u>
Excess (deficiency) of receipts over disbursements	-	8,980	2,319	163,160	15,206
Cash and investments - ending	\$ <u>1,399</u>	\$ <u>300,806</u>	\$ <u>6,325</u>	\$ <u>993,792</u>	\$ <u>381,657</u>

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Adult Probation Administrative	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	County User Fee	Drug Buy Account
Cash and investments - beginning	\$ 59,268	\$ 284,214	\$ 26,328	\$ 99,652	\$ 1,112
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	60,182	845	-	-
Fines and forfeits	7,565	-	-	70,254	-
Other receipts	-	-	-	-	1
Total receipts	<u>7,565</u>	<u>60,182</u>	<u>845</u>	<u>70,254</u>	<u>1</u>
Disbursements:					
Personal services	-	129,928	-	40,401	-
Supplies	-	4,611	-	475	-
Other services and charges	-	3,610	-	312	-
Capital outlay	-	319	-	-	-
Other disbursements	2,777	-	-	-	-
Total disbursements	<u>2,777</u>	<u>138,468</u>	<u>-</u>	<u>41,188</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>4,788</u>	<u>(78,286)</u>	<u>845</u>	<u>29,066</u>	<u>1</u>
Cash and investments - ending	<u>\$ 64,056</u>	<u>\$ 205,928</u>	<u>\$ 27,173</u>	<u>\$ 128,718</u>	<u>\$ 1,113</u>

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Drug Task Force	K9-Sheriff	Donations	Payroll Clearing	Settlement
Cash and investments - beginning	\$ 5,340	\$ 5,685	\$ 2,000	\$ 31,098	\$ -
Receipts:					
Taxes	-	-	-	-	16,881,838
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,147,435
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	3,000	-	4,078,010	-
Total receipts	-	3,000	-	4,078,010	18,029,273
Disbursements:					
Personal services	-	-	-	3,832,447	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	3,935	-	-	18,029,273
Total disbursements	-	3,935	-	3,832,447	18,029,273
Excess (deficiency) of receipts over disbursements	-	(935)	-	245,563	-
Cash and investments - ending	\$ 5,340	\$ 4,750	\$ 2,000	\$ 276,661	\$ -

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	LIT Public Safety	HEA 1001 State Homestead Credit	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit
Cash and investments - beginning	\$ 6,676	\$ 13	\$ 1,520	\$ 1,456	\$ 90
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	76,106	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	13,143	15,605	1,600
Other receipts	-	-	-	-	-
Total receipts	76,106	-	13,143	15,605	1,600
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	82,782	-	11,723	16,216	1,565
Total disbursements	82,782	-	11,723	16,216	1,565
Excess (deficiency) of receipts over disbursements	(6,676)	-	1,420	(611)	35
Cash and investments - ending	\$ -	\$ 13	\$ 2,940	\$ 845	\$ 125

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Sales Disclosure- State Share	Interstate Compact- State Share	Mortgage Recording Fees- State Share	Inheritance Tax	Education Plate Fees Agency
Cash and investments - beginning	\$ 155	\$ -	\$ 108	\$ 1,272	\$ 94
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	1,925	-	1,112	-	-
Fines and forfeits	-	375	-	-	169
Other receipts	-	-	-	-	-
Total receipts	1,925	375	1,112	-	169
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,880	250	1,140	-	263
Total disbursements	1,880	250	1,140	-	263
Excess (deficiency) of receipts over disbursements	45	125	(28)	-	(94)
Cash and investments - ending	\$ 200	\$ 125	\$ 80	\$ 1,272	\$ -

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Riverboat Revenue Sharing	LIT Public Safety-County Share	LIT Economic Development (EDIT)	93.563 Prosecutor PCA	93.563 Title IV-D Incentive
Cash and investments - beginning	\$ -	\$ 347,854	\$ 13,352	\$ 274	\$ 146,829
Receipts:					
Taxes	-	551,830	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	76,093	-	153,643	-	6,375
Charges for services	-	479,653	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	33,678	-	-	-
Total receipts	76,093	1,065,161	153,643	-	6,375
Disbursements:					
Personal services	-	1,059,733	-	-	24,704
Supplies	-	81,675	-	-	-
Other services and charges	-	76,593	-	-	-
Capital outlay	-	49,600	-	-	-
Other disbursements	76,093	848	166,995	-	9,958
Total disbursements	76,093	1,268,449	166,995	-	34,662
Excess (deficiency) of receipts over disbursements	-	(203,288)	(13,352)	-	(28,287)
Cash and investments - ending	\$ -	\$ 144,566	\$ -	\$ 274	\$ 118,542

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Co Law Enforcement Cont Ed	Jury Pay User Fees	Pike Crossing TIF General Fund
Cash and investments - beginning	\$ 2,629	\$ 32,580	\$ 7,507	\$ 43,916	\$ 34,207
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	9,589	6,374	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	656	2,795	-
Other receipts	-	-	-	-	23,738
Total receipts	<u>9,589</u>	<u>6,374</u>	<u>656</u>	<u>2,795</u>	<u>23,738</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	12,160	9,186	2,451	-	21,317
Total disbursements	<u>12,160</u>	<u>9,186</u>	<u>2,451</u>	<u>-</u>	<u>21,317</u>
Excess (deficiency) of receipts over disbursements	<u>(2,571)</u>	<u>(2,812)</u>	<u>(1,795)</u>	<u>2,795</u>	<u>2,421</u>
Cash and investments - ending	<u>\$ 58</u>	<u>\$ 29,768</u>	<u>\$ 5,712</u>	<u>\$ 46,711</u>	<u>\$ 36,628</u>

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Mega-Site Allocation Area	Bio-Terrorism	EMA Grant	97.042 EMA Performance Grant	97.067 SHSP (EMA Grant)
Cash and investments - beginning	\$ -	\$ 12,380	\$ -	\$ 812	\$ (4,337)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	4,337
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	343	-	3,000	-	-
Total receipts	343	-	3,000	-	4,337
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	812	-
Total disbursements	-	-	-	812	-
Excess (deficiency) of receipts over disbursements	343	-	3,000	(812)	4,337
Cash and investments - ending	\$ 343	\$ 12,380	\$ 3,000	\$ -	\$ -

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	93.074 Bio-Terrorism 2015 Bonus	97.067 EMA Cyber Security Grant	97.047 2014 Mitigation Grant	20.205 Bridge 150 80%	20.205 County Rd 350 80% Grant
Cash and investments - beginning	\$ 4,751	\$ (1,573)	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	43,500	17,445	-	91,189	107,800
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	16,656	-	-
Total receipts	<u>43,500</u>	<u>17,445</u>	<u>16,656</u>	<u>91,189</u>	<u>107,800</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	19,632	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	100,588	132,269
Other disbursements	19,239	-	16,656	-	-
Total disbursements	<u>19,239</u>	<u>19,632</u>	<u>16,656</u>	<u>100,588</u>	<u>132,269</u>
Excess (deficiency) of receipts over disbursements	<u>24,261</u>	<u>(2,187)</u>	<u>-</u>	<u>(9,399)</u>	<u>(24,469)</u>
Cash and investments - ending	<u>\$ 29,012</u>	<u>\$ (3,760)</u>	<u>\$ -</u>	<u>\$ (9,399)</u>	<u>\$ (24,469)</u>

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Hwy & Traffic Safety Overtime	Local Rd & Brdg 75%-25% Match	Law Enf & Cont Ed To Be Disburse	EMS/CPR Training	EMS Donations
Cash and investments - beginning	\$ (1,601)	\$ (513,661)	\$ 64,421	\$ 1,574	\$ 577
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	3,338	562,101	-	-	-
Charges for services	-	-	-	420	-
Fines and forfeits	-	-	3,750	-	-
Other receipts	-	-	-	-	600
Total receipts	3,338	562,101	3,750	420	600
Disbursements:					
Personal services	2,083	-	-	20	-
Supplies	-	-	-	-	-
Other services and charges	-	44,741	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	3,476	-	-
Total disbursements	2,083	44,741	3,476	20	-
Excess (deficiency) of receipts over disbursements	1,255	517,360	274	400	600
Cash and investments - ending	\$ (346)	\$ 3,699	\$ 64,695	\$ 1,974	\$ 1,177

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Donation Fund	Donations To/From CEDA	Emergency Management Donations	Refuge Revenue Sharing	Thornton Trust Principal
Cash and investments - beginning	\$ 14,205	\$ 1,230	\$ 7,100	\$ 43,358	\$ 1,000
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	14,396	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	1,040	-	-
Total receipts	-	-	1,040	14,396	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	60,736	-
Other disbursements	-	301	3,388	-	-
Total disbursements	-	301	3,388	60,736	-
Excess (deficiency) of receipts over disbursements	-	(301)	(2,348)	(46,340)	-
Cash and investments - ending	\$ 14,205	\$ 929	\$ 4,752	\$ (2,982)	\$ 1,000

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Thornton Trust Interest	Pike Co Tobacco Coalition	Coleman Cemetery Interest	Manned Collection Sites	Tax Sale Vendor Fees
Cash and investments - beginning	\$ 2,347	\$ 6,605	\$ 193	\$ 9,924	\$ 6,529
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	69,119	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	25	-	9,912
Total receipts	-	-	25	69,119	9,912
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	69,119	10,045
Total disbursements	-	-	-	69,119	10,045
Excess (deficiency) of receipts over disbursements	-	-	25	-	(133)
Cash and investments - ending	\$ 2,347	\$ 6,605	\$ 218	\$ 9,924	\$ 6,396

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Tax Sale Cost	Local Emergency Planning	Road Bonding	EMS Grant	97.042 EMPG Reimbursable Grant
Cash and investments - beginning	\$ 20,661	\$ 73,539	\$ 5,075	\$ 1,999	\$ (812)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	5,986	-	-	812
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,465	178	-	6,196	-
Total receipts	3,465	6,164	-	6,196	812
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	5,784	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,968	-	-	6,500	-
Total disbursements	2,968	5,784	-	6,500	-
Excess (deficiency) of receipts over disbursements	497	380	-	(304)	812
Cash and investments - ending	\$ 21,158	\$ 73,919	\$ 5,075	\$ 1,695	\$ -

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	93,074 Bio-Terrorism 2013 Base	16,575 Victim Assist Prog Gran	Brownfield Grant	Bridge 147 Replacement 80%
Cash and investments - beginning	\$ 205	\$ 2,485	\$ 15,766	\$ (2,141)
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	13,951	-	-	1,947
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	<u>13,951</u>	<u>-</u>	<u>-</u>	<u>1,947</u>
Disbursements:				
Personal services	13,213	-	-	-
Supplies	-	-	-	-
Other services and charges	160	-	-	-
Capital outlay	-	-	-	-
Other disbursements	<u>2,202</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>15,575</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(1,624)</u>	<u>-</u>	<u>-</u>	<u>1,947</u>
Cash and investments - ending	<u>\$ (1,419)</u>	<u>\$ 2,485</u>	<u>\$ 15,766</u>	<u>\$ (194)</u>

PIKE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Local Rd & Brdg Matching Grant	Sheriff Extradition	Coleman Cemetery Principal	Totals
Cash and investments - beginning	\$ 9,814	\$ 600	\$ 5,000	\$ 28,385,327
Receipts:				
Taxes	-	-	-	25,620,193
Licenses and permits	-	-	-	9,689
Intergovernmental receipts	-	-	-	5,613,351
Charges for services	-	-	-	1,888,199
Fines and forfeits	-	-	-	313,442
Other receipts	-	-	-	10,608,818
Total receipts	-	-	-	44,053,692
Disbursements:				
Personal services	-	-	-	11,703,293
Supplies	-	-	-	1,135,811
Other services and charges	-	-	-	1,559,897
Capital outlay	-	-	-	1,067,625
Other disbursements	-	-	-	39,816,727
Total disbursements	-	-	-	55,283,353
Excess (deficiency) of receipts over disbursements	-	-	-	(11,229,661)
Cash and investments - ending	\$ 9,814	\$ 600	\$ 5,000	\$ 17,155,666

PIKE COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2018

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Governmental activities:			
Notes and loans payable	New Ambulance	\$ 39,741	\$ 39,741
Totals		\$ 39,741	\$ 39,741

PIKE COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2018

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 176,000
Infrastructure	85,863
Buildings	6,921,646
Machinery, equipment, and vehicles	<u>6,055,655</u>
Total governmental activities	<u>13,239,164</u>
Total capital assets	<u><u>\$ 13,239,164</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/>.