

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

RIPLEY COUNTY, INDIANA

January 1, 2015 to December 31, 2018



FILED
12/05/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	William L. Wagner Amy Copeland	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Treasurer	Amy Copeland Cathy Volz	01-01-15 to 12-31-18 01-01-19 to 12-31-22
Clerk of the Circuit Court	Mary Ann McCoy Ginger Bradford	01-01-13 to 12-31-16 01-01-17 to 12-31-20
County Sheriff	Jeff Cumberworth	01-01-15 to 12-31-22
County Recorder	Ginger Bradford Mary Ann McCoy	01-01-13 to 12-31-16 01-01-17 to 12-31-20
President of the Board of County Commissioners	Gerald Stutler Rodney Stratton	01-01-15 to 12-31-18 01-01-19 to 12-31-19
President of the County Council	Dephane Smith Brenda Wetzler	01-01-15 to 12-31-15 01-01-16 to 12-31-19



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF RIPLEY COUNTY, INDIANA

Report on the Financial Statements

We have audited the accompanying financial statements of Ripley County (County), which comprise the financial position and results of operations for the period of January 1, 2015 to December 31, 2018, and the related notes to the financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements 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 statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, 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 statements 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 statements.

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 statements, the County prepares its financial statements 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 statements 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 statements referred to above do 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, 2015 to December 31, 2018.


Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the County for the period of January 1, 2015 to 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 statements. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis and Schedule of Leases and Debt, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statements. They have not been subjected to the auditing procedures applied by us in the audit of the financial statements and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

October 30, 2019

FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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

RIPLEY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH
AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2015 and 2016

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15	Receipts	Disbursements	Cash and Investments 12-31-16
County General	\$ 2,182,963	\$ 4,030,180	\$ 4,404,572	\$ 1,808,571	\$ 4,101,170	\$ 4,193,709	\$ 1,716,032
Accident Report Fund	4,807	4,919	2,777	6,949	4,546	463	11,032
Building Permit Bonds	21,110	-	-	21,110	-	-	21,110
CAGIT County Certified Shares	378,379	2,822,942	2,462,000	739,321	2,819,480	2,872,922	685,879
Edit Tax	1,135,090	1,040,425	915,531	1,259,984	1,042,713	964,982	1,337,715
City & Town Court Costs	32,711	4,010	-	36,721	4,026	-	40,747
Clerk Perpetuation Fund	3,655	6,324	7,189	2,790	7,492	6,503	3,779
Community Corrections	-	95,625	57,629	37,996	252,702	241,468	49,230
Community Transition Program	-	1,350	-	1,350	13,175	13,375	1,150
County Sales Disclosure Fee	9,377	2,760	2,434	9,703	2,875	228	12,350
Covered Bridge Fund	34,150	3,700	26,500	11,350	3,700	-	15,050
Cumulative Bridge	384,297	660,677	665,104	379,870	613,452	563,344	429,978
Co.Cum.Cap.Dev.	220,828	287,721	317,143	191,406	268,100	220,881	238,625
Drug Free	22,739	27,566	20,000	30,305	20,386	28,000	22,691
Emergency Medical Serv. EMS Fu	325,664	422,891	609,503	139,052	544,675	545,109	138,618
Local Emergency Planning	6,250	3,930	6,102	4,078	4,313	7,626	765
Extradition & Sheriff Assistance	65	-	-	65	-	-	65
Firearms Training Fund	11,776	10,730	4,199	18,307	22,287	597	39,997
County Health Department	133,785	332,471	310,096	156,160	308,382	357,309	107,233
Ident. Security Protection Fd	4,105	2,159	1,209	5,055	2,230	-	7,285
Levy Excess Fund	-	82	-	82	-	-	82
Health Maintenance	69,996	33,467	28,318	75,145	51,799	36,395	90,549
Local Road & Streets	12,301	289,265	215,356	86,210	288,316	250,455	124,071
County Misdemeanant Fund	77,307	17,723	17,010	78,020	21,730	18,514	81,236
Highway Department	930,061	2,625,044	2,302,681	1,252,424	2,583,534	2,157,843	1,678,115
Plat Book Fund	93,549	4,930	-	98,479	5,068	10	103,537
Rainy Day Fund	2,000,591	-	-	2,000,591	-	-	2,000,591
Recorders Perp	68,472	37,678	23,167	82,983	72,091	27,913	127,161
Riverboat Gaming Fund	702,132	94,883	405,411	391,604	441,374	432,076	400,902
Supp Pub Def Serv Fund	120,737	31,421	50,000	102,158	16,643	25,030	93,771
Excess Tax	73,241	34,138	60,979	46,400	44,401	39,119	51,682
Co.Surv.Cornr Perp. Fund	62,315	5,105	3,019	64,401	5,625	2,590	67,436
Commissioner Certificate Sale	-	-	-	-	4,800	4,800	-
Tax Sale Redemption	-	24,592	24,593	(1)	32,664	23,536	9,127
Surplus Tax Sale	375,836	248,774	235,245	389,365	269,111	138,014	520,462
Health Dept. Trust Acct.	6,884	20,735	17,051	10,568	37,691	16,985	31,274
Gal Casa	14,085	7,172	8,313	12,944	16,512	17,178	12,278
Auditors Ineligible Deductions	129,606	4,534	3,283	130,857	4,318	1,980	133,195
Elected Official Training Fund	8,405	2,159	303	10,261	2,230	-	12,491
Park & Recreation	63,905	124,666	116,462	72,109	135,857	103,334	104,632
Statewide 9-1-1	568,474	367,297	478,279	457,492	393,318	381,893	468,917
Adult Probation	45,540	107,278	76,831	75,987	93,096	78,936	90,147
Juvenile Probation	45,812	11,768	9,745	47,835	18,124	9,043	56,916
Adult Administrative Fees	55,252	23,845	29,673	49,424	19,884	34,228	35,080
Alternative Dispute Resolution	-	1,060	-	1,060	2,920	400	3,580

RIPLEY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH
AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2015 and 2016

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15	Receipts	Disbursements	Cash and Investments 12-31-16
County User Fee Fund	20,990	2,038	3,445	19,583	2,847	1,123	21,307
Sheriff Sale Administration	20,696	9,791	8,075	22,412	9,100	8,232	23,280
Victim Assistance Grant	(39,903)	94,029	62,601	(8,475)	87,037	88,818	(10,256)
Veterans Van Donations	-	-	-	-	1,600	-	1,600
Court Ordered Testing	5,075	18,661	8,921	14,815	9,424	5,006	19,233
Batesville I-74 TIF	-	16,104	16,104	-	21,681	21,681	-
Micro Loan Program	42,553	-	-	42,553	-	-	42,553
IN Sheriff Deferred Comp.	67,140	6,498,967	6,496,830	69,277	6,855,551	6,856,964	67,864
County Withholdings	-	68,680	68,680	-	72,652	72,652	-
Liberty National Life Ins.	101	31,156	31,113	144	30,106	30,105	145
Deferred Compensation	-	11,180	11,180	-	18,250	18,250	-
Fica Withholdings	-	404,776	404,776	-	428,774	428,774	-
Perf	114	142,584	142,584	114	150,948	150,948	114
Sheriff Retirement	8,364	31,959	38,038	2,285	44,376	39,088	7,573
State Withholdings	-	171,293	171,293	-	182,229	182,229	-
Unifirst Uniforms	-	1,657	1,623	34	1,929	1,882	81
Garnishments	222	29,034	29,034	222	40,963	40,963	222
Cvet	-	94,988	94,988	-	84,616	84,616	-
Delinquent Sewer Fees	354	9,893	9,893	354	10,469	13,178	(2,355)
Financial Institution	-	196,614	196,614	-	211,957	211,957	-
CEDIT For Homestead Credits	11,381	739,791	737,379	13,793	748,356	746,947	15,202
Fines & Forfeitures	4,977	11,272	15,749	500	2,719	3,007	212
Infraction Judgments	4,030	37,991	38,391	3,630	31,117	31,043	3,704
Overweight Infractions	-	1,710	1,710	-	1,699	1,699	-
Death Benefit Fund	-	50	50	-	750	485	265
Sales Disclosure Fee Fund	370	2,760	2,775	355	2,890	2,830	415
Coroner's Cont Ed Fund	334	2,810	2,692	452	2,540	2,680	312
Interstate Compact Fee Fund	500	1,750	2,000	250	2,250	2,375	125
Mortgage Fraud	200	2,833	2,620	413	3,090	2,800	703
DLGF Homestead Prop Database	3	4	7	-	4	4	-
Child Passenger Restraint Fees	120	175	245	50	2,238	2,263	25
Inheritance Tax	8,858	-	880	7,978	-	-	7,978
Education Plate Fee	38	488	525	1	525	506	20
Riverboat - Belterra	334,937	151,949	49,670	437,216	148,103	207,721	377,598
Innkeepers Tax	2,767	34,168	34,511	2,424	36,873	36,981	2,316
CAGIT Distribution	-	4,226,370	4,226,370	-	4,282,561	4,282,561	-
CEDIT - Distribution	-	1,422,676	1,422,676	-	1,439,146	1,439,146	-
Prosecutor ARRA Fund	(35)	35	-	-	-	-	-
Clerk ARRA Fund	3,216	-	727	2,489	-	163	2,326
Title 4-D Incentive	8,607	11,355	19,962	-	12,589	7,641	4,948
Prosecutor 4-D Incentive	4,629	17,081	4,649	17,061	-	17,062	(1)
Prosecutor 4-D Incentive-PO	-	-	-	-	36,006	6,763	29,243
Clerk 4-D Incentive	38,847	11,355	12,619	37,583	-	37,584	(1)
Clerk 4-D Incentive-Pst OC	-	-	-	-	49,676	11,869	37,807
Clerk Support Fund	6,892	490,596	489,008	8,480	496,689	498,739	6,430

RIPLEY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH
AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2015 and 2016

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15	Receipts	Disbursements	Cash and Investments 12-31-16
Clerk Trust Fund	442,386	1,807,996	1,795,375	455,007	1,897,094	1,775,816	576,285
Clerk Old Trust	3,615	27	50	3,592	2	-	3,594
Clerk Court Ordered Fund	510	-	-	510	-	-	510
Sheriff Commissary	28,089	68,467	65,680	30,876	138,345	113,587	55,634
Inmate Trust	-	-	-	-	154,821	127,503	27,319
Treasurer	642,294	596,868	642,294	596,868	552,437	596,868	552,437
Reassessment	61,113	162,657	162,066	61,704	210,202	121,205	150,701
LOIT Special Dist. Restricted	-	-	-	-	717,308	-	717,308
Substance Abuse Outpatient Pro	22,785	10,534	14,219	19,100	522	4,278	15,344
Pre Trial	9,693	41,368	26,001	25,060	40,949	50,335	15,674
Jury Fee Fund	24,268	3,673	20,861	7,080	3,210	9,533	757
School Supplemental	30,474	72,856	103,330	-	73,894	73,894	-
Solid Waste	(62,895)	249,537	186,642	-	194,598	194,598	-
Township Tax	-	146,820	146,820	-	148,398	148,398	-
Juvenile Detention In Home	6,895	705	796	6,804	-	1,195	5,609
Community Policing	120	-	-	120	-	-	120
Township Firefighting Tax	-	126,441	126,441	-	132,538	132,538	-
Library Tax	-	598,951	598,951	-	617,226	617,226	-
Library Debt Payment	-	100,601	100,601	-	115,925	115,926	(1)
Home Incarceration/Work Release	41,636	57,057	59,577	39,116	55,922	57,108	37,930
School Debt Service Tax	-	4,811,203	4,811,203	-	4,589,691	4,589,691	-
Ripley Co. Redevelopment Comm.	-	-	-	-	108,464	5,685	102,779
Corporation Tax	-	2,087,215	2,087,215	-	2,099,134	2,099,134	-
School Pension Debt	-	165,538	165,538	-	140,010	140,010	-
Motor Vehicle Hwy - St Tax	-	478,540	478,540	-	485,962	485,962	-
Township Poor	-	74,124	74,124	-	85,686	85,686	-
School Transportation	-	3,138,170	3,138,170	-	3,318,422	3,318,423	(1)
School Capital Projects	-	4,262,081	4,262,081	-	4,260,575	4,260,575	-
Memorial Pool Tax	-	63,829	63,829	-	57,741	57,741	-
Corporation Park	-	124,128	124,128	-	126,913	126,913	-
Corp Cumulative Fire Tax	-	44,122	44,122	-	43,965	43,965	-
Corporation Park & Rec	-	5,339	5,339	-	19,988	19,988	-
Corp.Cum.Cap.Development	-	129,034	129,034	-	127,749	127,749	-
Fire Territory	32,421	81,580	114,001	-	82,866	82,866	-
Law Enforc.Cont.Ed.Sheriff	241	3,130	2,015	1,356	1,259	1,693	922
State Welfare Allocation	-	1,134,849	1,134,849	-	1,154,279	541,832	612,447
Bus Replacement	-	859,407	859,407	-	879,999	879,999	-
Pretrail Services Clearing Fund	-	580	-	580	230	-	810
C.C. Project Income Fund	-	28,624	1,722	26,902	184,845	69,944	141,803
Unrestricted LOIT Special Dist	-	-	-	-	239,103	-	239,103
PTRC	-	1,408,568	1,408,568	-	1,427,520	1,427,520	-
LOIT 2016 Special Distribution	-	-	-	-	1,566,640	1,566,640	-
Riverboat Wagering Tax Rev. Sh	381,954	97,970	-	479,924	97,966	120,809	457,081
Belterra Revenue Clearing Fund	-	287,626	287,626	-	281,748	281,748	-
Wagering Tax Revenue Clearing	-	170,716	170,716	-	170,709	170,709	-

RIPLEY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH
AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2015 and 2016

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15	Receipts	Disbursements	Cash and Investments 12-31-16
Background Check	-	-	-	-	900	-	900
Bioterrorism Grant (BPRS-A 69)	6,306	20,410	18,694	8,022	16,625	9,908	14,739
Ebola Supplemental Funding	-	12,978	3,329	9,649	21,288	30,479	458
HAVATitle III- Nonreverting	39,444	-	-	39,444	-	5,408	34,036
Homeland Security Sub Grant	17	-	-	17	-	17	-
NACCHO/Ctr for Disease Control	753	3,500	2,376	1,877	-	1,195	682
EMPG Local - 2015	-	8,485	8,485	-	5,091	5,091	-
RSRF - Bodies for Dump Trucks	30,000	-	30,000	-	-	-	-
Tobacco Prevention Grant-RCDAC	-	1,100	1,100	-	625	625	-
RCCF - Crum Grant	42	-	-	42	-	-	42
RC Substance Abuse Grant-LLC	5,000	5,145	9,875	270	3,500	3,214	556
Juv. Substance Abuse Fund	14,542	1,115	2,040	13,617	745	4,020	10,342
RSRF - Pothole Patcher	-	20,000	20,000	-	-	-	-
Historic Landmarks Foundation	1,500	-	-	1,500	-	-	1,500
ISDH-MRC Grant	6,042	9,010	8,198	6,854	8,149	2,348	12,655
RCCF-Storm Drainage Project	3,500	12,500	-	16,000	-	16,000	-
Reynolds-Storm Drainage Project	-	-	-	-	12,500	12,500	-
RSRF - Snowplows	-	-	-	-	16,000	16,000	-
Endowment Fund	16,992	-	9,700	7,292	11,000	8,650	9,642
Court Interpretive Services	118	-	-	118	-	-	118
Tyson Versailles Fund	-	3,960	3,960	-	2,164	2,164	-
RCCF-Military Service Fund	1,649	-	766	883	-	-	883
RSRF-Grant for Park Shelter	15,000	-	15,000	-	-	-	-
Trail-Riders	19	-	-	19	-	-	19
State Homeland Security Program	-	15,554	15,554	-	16,558	16,558	-
RSRF - Jail Software	-	40,000	-	40,000	-	40,000	-
JDAI Grant - Probation	-	-	-	-	39,375	23,445	15,930
Decatur Co. REMC-EMS Training	-	-	-	-	1,500	-	1,500
RCATS Rent Grant	-	-	-	-	3,000	-	3,000
State Probation Grant	-	-	-	-	39,066	24,723	14,343
IN Judicial Center Support	-	-	-	-	5,000	4,268	732
RCCF Park Lighting	-	-	-	-	1,500	1,500	-
RSRF Comm Correction Veh Grant	-	-	-	-	22,742	22,742	-
RCCF Awareness Program	-	-	-	-	500	500	-
ISDHD9-MRC	-	-	-	-	11,876	11,876	-
Tyson Grant R.C. Veterans Van	-	-	-	-	26,100	-	26,100
RCCF-R.C. Law Enforcement P25	-	-	-	-	3,395	-	3,395
RSRF Grant-Highway Broom	-	-	-	-	20,000	-	20,000
Totals	<u>\$ 12,799,152</u>	<u>\$ 52,533,307</u>	<u>\$ 52,339,722</u>	<u>\$ 12,992,737</u>	<u>\$ 57,055,194</u>	<u>\$ 54,324,644</u>	<u>\$ 15,723,288</u>

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

RIPLEY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH
AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2017 and 2018

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-17	Receipts	Disbursements	12-31-17	Receipts	Disbursements	12-31-18
County General	\$ 1,716,031	\$ 7,094,927	\$ 7,016,995	\$ 1,793,963	\$ 8,126,584	\$ 7,066,339	\$ 2,854,208
Accident Report Fund	11,032	5,105	2,563	13,574	9,263	1,924	20,913
Building Permit Bonds	21,110	-	-	21,110	-	-	21,110
CAGIT County Certified Shares	685,880	5,000	13,919	676,961	-	-	676,961
Edit Tax	1,337,716	1,315,794	1,366,712	1,286,798	1,179,191	1,054,418	1,411,571
City & Town Court Costs	40,747	3,916	-	44,663	4,097	-	48,760
Clerk Perpetuation Fund	3,779	7,938	7,202	4,515	11,523	6,160	9,878
Community Corrections	49,230	254,300	226,534	76,996	242,075	246,073	72,998
Community Transition Program	1,150	-	1,150	-	2,750	2,750	-
County Sales Disclosure Fee	12,350	3,328	1,445	14,233	3,585	2,947	14,871
Covered Bridge Fund	15,050	3,700	-	18,750	3,700	-	22,450
Cumulative Bridge	429,978	651,883	450,642	631,219	594,133	384,184	841,168
Co.Cum.Cap.Dev.	238,625	264,844	192,903	310,566	265,661	205,899	370,328
Drug Free	22,691	17,257	15,500	24,448	23,242	22,000	25,690
Emergency Medical Serv. EMS Fu	138,617	771,776	710,644	199,749	432,350	574,671	57,428
Local Emergency Planning	765	4,639	1,170	4,234	4,623	1,488	7,369
Extradition & Sheriff Assistance	65	-	-	65	-	-	65
Firearms Training Fund	39,998	9,910	10,836	39,072	9,350	9,718	38,704
County Health Department	107,233	293,610	349,177	51,666	339,051	313,878	76,839
Ident. Security Protection Fd	7,285	3,019	1,283	9,021	4,217	1,283	11,955
Levy Excess Fund	82	-	-	82	-	-	82
Health Maintenance	90,550	17,493	33,309	74,734	33,782	16,211	92,305
Local Road & Streets	124,071	512,425	278,734	357,762	502,846	186,209	674,399
County Misdemeanant Fund	81,236	17,723	18,009	80,950	18,083	16,912	82,121
Highway Department	1,678,113	2,716,498	2,666,749	1,727,862	3,776,318	2,508,842	2,995,338
Plat Book Fund	103,537	5,890	18,600	90,827	12,232	44,790	58,269
Rainy Day Fund	2,000,591	-	-	2,000,591	-	-	2,000,591
Recorders Perp	127,159	47,045	265	173,939	64,464	7,475	230,928
Riverboat Gaming Fund	400,902	406,763	434,907	372,758	361,640	412,036	322,362
Supp Pub Def Serv Fund	93,771	17,531	23,693	87,609	17,335	35,606	69,338
Excess Tax	51,681	50,978	45,148	57,511	36,763	47,618	46,656
Co.Surv.Corner Perp. Fund	67,436	12,290	2,301	77,425	20,970	2,031	96,364
Tax Sale Redemption	9,128	16,478	22,816	2,790	39,840	68,032	(25,402)
Surplus Tax Sale	520,462	278,323	237,143	561,642	256,811	307,294	511,159
Health Dept. Trust Acct.	31,276	16,105	17,047	30,334	22,464	21,846	30,952
Gal Casa	12,277	21,379	22,266	11,390	29,766	32,210	8,946
Auditors Ineligible Deductions	133,195	-	7,094	126,101	-	4,983	121,118
Elected Official Training Fund	12,491	3,019	456	15,054	4,217	938	18,333
Park & Recreation	104,632	154,206	115,929	142,909	156,944	131,592	168,261
Statewide 9-1-1	468,917	443,561	400,276	512,202	438,665	475,147	475,720
Adult Probation	90,147	113,016	87,435	115,728	118,372	81,098	153,002
Juvenile Probation	56,917	17,504	8,981	65,440	7,450	6,593	66,297
Adult Administrative Fees	35,080	21,424	30,914	25,590	26,967	27,409	25,148
Alternative Dispute Resolution	3,580	3,165	160	6,585	2,733	-	9,318
County User Fee Fund	21,307	4,446	2,120	23,633	2,135	599	25,169
Sheriff Sale Administration	23,279	10,271	9,112	24,438	5,775	7,385	22,828
Victim Assistance Grant	(10,256)	105,993	111,707	(15,970)	123,980	117,157	(9,147)

RIPLEY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH
AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2017 and 2018

Fund	Cash and	Receipts	Disbursements	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments			Investments
	01-01-17			12-31-17			12-31-18
Veterans Van Donations	1,600	-	1,430	170	-	-	170
Court Ordered Testing	19,233	8,440	9,000	18,673	8,644	9,000	18,317
Batesville I-74 TIF	-	151,653	151,653	-	133,246	133,246	-
Micro Loan Program	42,553	-	-	42,553	-	-	42,553
IN Sheriff Deferred Comp.	67,864	7,594,539	7,555,314	107,089	8,223,737	7,932,832	397,994
County Withholdings	-	76,608	76,608	-	79,593	79,593	-
Liberty National Life Ins.	146	30,108	29,930	324	28,866	27,044	2,146
Deferred Compensation	-	19,875	19,875	-	20,020	20,020	-
Fica Withholdings	-	448,540	448,540	-	454,492	454,492	-
Perf	114	153,199	153,199	114	157,839	157,839	114
Sheriff Retirement	7,573	41,558	28,652	20,479	43,006	39,242	24,243
State Withholdings	-	189,500	189,500	-	191,778	191,778	-
Unifirst Uniforms	81	1,831	1,691	221	1,387	1,447	161
Garnishments	222	24,803	24,803	222	14,318	14,318	222
Cvet	-	82,041	82,041	-	79,578	79,578	-
Delinquent Sewer Fees	(2,355)	7,531	5,039	137	5,426	6,334	(771)
Financial Institution	-	190,723	190,723	-	180,264	180,264	-
CEDIT For Homestead Credits	15,203	-	22,072	(6,869)	6,869	4,001	(4,001)
1001-2008 State Homestead Cred	-	1	1	-	-	-	-
Fines & Forfeitures	212	2,626	2,038	800	2,684	2,984	500
Infraction Judgments	3,704	27,741	31,374	71	24,125	22,490	1,706
Overweight Infractions	-	12,250	12,250	-	3,060	3,060	-
Death Benefit Fund	265	1,449	1,629	85	1,420	1,320	185
Sales Disclosure Fee Fund	415	3,258	3,383	290	3,585	3,260	615
Coroner's Cont Ed Fund	312	3,018	2,840	490	3,199	3,162	527
Interstate Compact Fee Fund	125	1,438	1,563	-	1,313	1,000	313
Mortgage Fraud	703	2,640	3,125	218	2,685	2,443	460
Child Passenger Restraint Fees	25	75	100	-	175	175	-
Inheritance Tax	7,977	-	-	7,977	-	-	7,977
Education Plate Fee	19	450	450	19	413	375	57
Riverboat - Beltarra	377,597	144,776	361,449	160,924	162,148	61,590	261,482
Innkeepers Tax	2,315	46,180	45,237	3,258	58,764	57,266	4,756
CAGIT Distribution	-	1,980	1,980	-	-	-	-
CEDIT - Distribution	-	-	-	-	-	-	-
Clerk ARRA Fund	2,326	-	-	2,326	-	2,326	-
Title 4-D Incentive	4,948	12,616	15,077	2,487	12,572	12,568	2,491
Prosecutor 4-D Incentive-PO	29,242	18,979	21,989	26,232	18,918	10,759	34,391
Clerk 4-D Incentive-Pst OC	37,807	12,616	12,619	37,804	14,898	12,861	39,841
Clerk Support	6,430	521,591	522,141	5,880	539,706	536,421	9,165
Clerk Trust	576,285	2,777,384	2,806,466	547,203	2,021,588	1,981,920	586,871
Clerk Old Trust	3,594	2	-	3,596	3	-	3,599
Clerk Court Ordered Trust	510	-	3	507	-	-	507
Sheriff Commissary	55,634	275,102	260,186	70,550	297,322	298,928	68,944
Inmate Trust	27,319	345,343	343,037	29,625	369,628	369,625	29,628
Treasurer	552,437	824,065	552,437	824,065	759,520	824,065	759,520
Interstate Comp - County Share	-	6,213	-	6,213	1,250	-	7,463
Reassessment	150,702	218,176	225,052	143,826	39,856	151,479	32,203

RIPLEY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH
AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2017 and 2018

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-17	Receipts	Disbursements	12-31-17	Receipts	Disbursements	
LOIT Special Dist. Restricted	717,308	-	717,308	-	439,408	-	439,408
Rainy Day Restricted	-	282,692	282,692	-	-	-	-
Substance Abuse Outpatient Pro	15,344	-	7,523	7,821	-	990	6,831
Pre Trial	15,675	32,331	31,211	16,795	38,444	29,058	26,181
Jury Fee Fund	756	2,712	-	3,468	2,891	-	6,359
Greater Cincy HAZMAT-Fire Dept	-	-	-	-	1,100	1,100	-
School Supplemental	-	76,101	76,101	-	75,254	75,253	1
Solid Waste	-	197,069	197,069	-	206,587	206,586	1
Township Tax	-	160,316	160,315	1	168,290	168,290	1
Juvenile Detention In Home	5,609	-	2,423	3,186	65	1,412	1,839
Community Policing	120	-	-	120	-	56	64
Township Firefighting Tax	-	138,327	138,326	1	146,163	146,163	1
Library Tax	-	633,420	633,420	-	671,995	671,995	-
Library Debt Payment	-	106,948	106,948	-	119,491	119,491	-
Home Incarceration/Work Release	37,929	26,094	53,284	10,739	27,012	35,153	2,598
School Debt Service Tax	-	5,133,391	5,133,391	-	5,436,438	5,436,438	-
Ripley Co. Redevelopment Comm.	102,779	31,972	1,461	133,290	32,179	3,105	162,364
Corporation Tax	-	2,235,570	2,235,571	(1)	2,268,558	2,268,558	(1)
School Pension Debt	-	139,302	139,303	(1)	122,704	122,705	(2)
Motor Vehicle Hwy - St Tax	-	510,257	510,257	-	527,754	527,754	-
Township Poor	-	84,179	84,179	-	85,700	85,700	-
School Transportation	-	3,442,886	3,442,886	-	3,744,271	3,744,271	-
School Capital Projects	-	4,287,574	4,287,574	-	4,236,695	4,236,695	-
Corporation Park	-	265,433	265,432	1	340,483	340,482	2
Corp Cumulative Fire Tax	-	46,136	46,135	1	46,953	46,953	1
Corporation Park & Rec	-	20,828	20,827	1	20,275	20,275	1
Corp.Cum.Cap.Development	-	131,096	131,095	1	140,265	140,265	1
Fire Territory	-	86,164	86,163	1	89,324	89,324	1
Law Enforc.Cont.Ed.Sheriff	922	1,028	1,488	462	1,095	754	803
State Welfare Allocation	612,447	1,257,969	1,870,416	-	1,381,521	1,381,521	-
Bus Replacement	-	918,682	918,683	(1)	971,899	971,899	(1)
Pretrail Services Clearing Fund	810	-	-	810	-	-	810
C.C. Project Income Fund	141,803	272,333	197,258	216,878	295,832	259,293	253,417
Unrestricted LOIT Special Dist	239,103	380	67,979	171,504	-	-	171,504
BPPE Late Filing Fee 2017	-	2,150	-	2,150	4,325	-	6,475
PTRC	-	466	466	-	-	-	-
Loc.IncomeTx/PropertyTxRelief	-	820,071	795,840	24,231	832,503	838,342	18,392
Heritage Barn Public Safety	-	50	50	-	-	-	-
LIT Certified Shares - Distrib	-	6,142,241	6,142,241	-	6,485,484	6,485,484	-
LIT Economic Dev.-EDIT-Distrib	-	1,547,822	1,547,822	-	1,650,121	1,650,121	-
Riverboat Wagering Tax Rev. Sh	457,081	97,970	-	555,051	97,970	-	653,021
Belterra Revenue Clearing Fund	-	274,049	274,049	-	284,994	284,994	-
Wagering Tax Revenue Clearing	-	170,716	170,716	-	170,716	170,716	-
Background Check	900	1,460	532	1,828	1,140	2,766	202
Bioterrorism Grant (BPRS-A 69)	14,741	5,284	6,365	13,660	16,539	20,038	10,161
Ebola Supplemental Funding	458	-	117	341	-	-	341
HAVATitle III- Nonreverting	34,036	-	-	34,036	-	34,036	-

RIPLEY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH
AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2017 and 2018

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17	Receipts	Disbursements	Cash and Investments 12-31-18
STOP Grant	-	-	15,034	(15,034)	44,172	63,062	(33,924)
NACCHO/Ctr for Disease Control	681	239	917	3	-	-	3
EMPG Local - 2015	-	-	-	-	-	5,374	(5,374)
RCCF - Crum Grant	42	-	-	42	-	-	42
RC Substance Abuse Grant-LLC	555	2,000	555	2,000	2,000	1,917	2,083
Juv. Substance Abuse Fund	10,342	360	510	10,192	23	1,990	8,225
Historic Landmarks Foundation	1,500	-	-	1,500	-	-	1,500
ISDH-MRC Grant	12,655	-	-	12,655	-	-	12,655
Endowment Fund	9,642	8,880	9,475	9,047	8,800	8,650	9,197
Court Interpretive Services	118	-	-	118	-	-	118
RCCF-Military Service Fund	883	8,880	-	9,763	-	-	9,763
Trail-Riders	19	-	-	19	-	-	19
State Homeland Security Program	-	10,364	10,364	-	23,839	23,839	-
JDAI Grant - Probation	15,930	73,910	59,285	30,555	91,682	82,109	40,128
Decatur Co. REMC-EMS Training	1,500	-	-	1,500	-	-	1,500
Drug Awareness Coalition/RCATS	3,000	3,000	1,500	4,500	3,000	1,500	6,000
State Probation Grant	14,343	61,500	62,159	13,684	61,577	57,651	17,610
IN Judicial Center Support	732	-	-	732	-	-	732
ISDHD9-MRC	-	12,532	12,532	-	-	-	-
Tyson Grant R.C. Veterans Van	26,100	-	26,100	-	-	-	-
RCCF-R.C. Law Enforcement P25	3,395	-	3,395	-	-	-	-
RSRF Grant-Highway Broom	20,000	-	20,000	-	-	-	-
RSRF GRANT-Park Bleachers	-	20,000	20,000	-	-	-	-
Campaign For Tobacco-Free Kids	-	250	-	250	-	-	250
Local Road & Bridge Matching	-	1,000,000	-	1,000,000	833,700	1,825,900	7,800
Lions Club - RCATS Grant	-	1,000	1,000	-	-	-	-
IHCDA Grant	-	88,433	86,783	1,650	259,867	261,517	-
Tobacco Prevention Coalition	-	10,836	9,638	1,198	25,790	29,229	(2,241)
RSRF - Dump Truck Grant	-	20,000	20,000	-	-	-	-
RSRF - Radio Programing	-	7,000	7,000	-	-	-	-
SE REMC - Recovery Group	-	2,295	856	1,439	50	1,269	220
SE REMC-Fairgrounds Sign Grant	-	1,375	1,375	-	-	-	-
2017 R.R. Grant	-	31,605	31,605	-	-	-	-
Tyson Grant Evening Reporting	-	4,185	1,836	2,349	-	1,800	549
Black Fund/Water Modification	-	3,950	-	3,950	-	3,950	-
2017 Interact for Health Grant	-	20,000	-	20,000	-	18,976	1,024
2016 EMP Grant	-	2,014	2,014	-	-	-	-
Drug Prosecution Grant	-	2,000	-	2,000	-	2,000	-
RSRF - EMS Cot Grant	-	13,750	-	13,750	-	-	13,750
RC Hazard Mitigation Plan	-	-	-	-	15,000	15,000	-
Homeland Security(Cradlepoint)	-	-	-	-	-	8,467	(8,467)
Totals	<u>\$ 15,723,288</u>	<u>\$ 60,999,217</u>	<u>\$ 60,369,191</u>	<u>\$ 16,353,314</u>	<u>\$ 63,855,780</u>	<u>\$ 61,177,086</u>	<u>\$ 19,032,008</u>

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

RIPLEY COUNTY
NOTES TO FINANCIAL STATEMENTS

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 statements present the financial information for the County.

B. Basis of Accounting

The financial statements are 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 statements. 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.

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,

RIPLEY COUNTY
NOTES TO FINANCIAL STATEMENTS
(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, 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 statements. 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.

RIPLEY COUNTY
NOTES TO FINANCIAL STATEMENTS
(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.

RIPLEY COUNTY
NOTES TO FINANCIAL STATEMENTS
(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 statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

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

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:

RIPLEY COUNTY
NOTES TO FINANCIAL STATEMENTS
(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.

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 statements. 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 statements. 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.

RIPLEY COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 7. Cash Balance Deficits

The financial statements contain some funds with deficits in cash. This is a result of funds being set up for reimbursable grants, disbursements exceeding receipts due to the underestimation of current requirements, and prior posting errors.

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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 statements 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.

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	County General	Accident Report Fund	Building Permit Bonds	CAGIT County Certified Shares	Edit Tax	City & Town Court Costs	Clerk Perpetuation Fund	Community Corrections
Cash and investments - beginning	\$ 2,182,963	\$ 4,807	\$ 21,110	\$ 378,379	\$ 1,135,090	\$ 32,711	\$ 3,655	\$ -
Receipts:								
Taxes	2,795,868	-	-	2,790,128	1,040,425	-	-	-
Licenses and permits	48,030	-	-	-	-	-	-	-
Intergovernmental receipts	251,730	-	-	-	-	-	-	-
Charges for services	241,253	4,919	-	30,396	-	-	-	-
Fines and forfeits	44,804	-	-	-	-	-	-	-
Other receipts	648,495	-	-	2,418	-	4,010	6,324	95,625
Total receipts	4,030,180	4,919	-	2,822,942	1,040,425	4,010	6,324	95,625
Disbursements:								
Personal services	2,880,759	-	-	1,965,496	-	-	7,189	36,339
Supplies	168,888	-	-	267,332	1,000	-	-	-
Other services and charges	1,221,158	-	-	223,062	914,531	-	-	18,743
Capital outlay	473	-	-	6,110	-	-	-	2,547
Other disbursements	133,294	2,777	-	-	-	-	-	-
Total disbursements	4,404,572	2,777	-	2,462,000	915,531	-	7,189	57,629
Excess (deficiency) of receipts over disbursements	(374,392)	2,142	-	360,942	124,894	4,010	(865)	37,996
Cash and investments - ending	\$ 1,808,571	\$ 6,949	\$ 21,110	\$ 739,321	\$ 1,259,984	\$ 36,721	\$ 2,790	\$ 37,996

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Community Transition Program	County Sales Disclosure Fee	Covered Bridge Fund	Cumulative Bridge	Co.Cum.Cap.Dev.	Drug Free	Emergency Medical Serv. EMS Fu	Local Emergency Planning
Cash and investments - beginning	\$ -	\$ 9,377	\$ 34,150	\$ 384,297	\$ 220,828	\$ 22,739	\$ 325,664	\$ 6,250
Receipts:								
Taxes	-	-	-	531,650	240,572	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	54,081	24,472	-	-	-
Charges for services	1,350	2,760	3,700	72,124	22,236	-	336,462	3,930
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	2,822	441	27,566	86,429	-
Total receipts	1,350	2,760	3,700	660,677	287,721	27,566	422,891	3,930
Disbursements:								
Personal services	-	-	-	136,462	63,888	-	461,639	-
Supplies	-	707	-	70,192	-	-	42,667	-
Other services and charges	-	381	26,500	150,366	180,729	20,000	91,766	6,102
Capital outlay	-	1,341	-	308,084	72,526	-	13,030	-
Other disbursements	-	5	-	-	-	-	401	-
Total disbursements	-	2,434	26,500	665,104	317,143	20,000	609,503	6,102
Excess (deficiency) of receipts over disbursements	1,350	326	(22,800)	(4,427)	(29,422)	7,566	(186,612)	(2,172)
Cash and investments - ending	\$ 1,350	\$ 9,703	\$ 11,350	\$ 379,870	\$ 191,406	\$ 30,305	\$ 139,052	\$ 4,078

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Extradition & Sheriff Assistance	Firearms Training Fund	County Health Department	Ident. Security Protection Fd	Levy Excess Fund	Health Maintenance	Local Road & Streets	County Misdemeanant Fund
Cash and investments - beginning	\$ 65	\$ 11,776	\$ 133,785	\$ 4,105	\$ -	\$ 69,996	\$ 12,301	\$ 77,307
Receipts:								
Taxes	-	-	255,192	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	25,959	-	-	-	289,265	-
Charges for services	-	10,730	50,003	2,159	-	33,139	-	17,723
Fines and forfeits	-	-	1,192	-	-	328	-	-
Other receipts	-	-	125	-	82	-	-	-
Total receipts	-	10,730	332,471	2,159	82	33,467	289,265	17,723
Disbursements:								
Personal services	-	-	273,650	-	-	21,350	-	-
Supplies	-	-	3,596	-	-	530	-	6,800
Other services and charges	-	-	32,522	-	-	6,438	215,356	10,210
Capital outlay	-	-	-	1,209	-	-	-	-
Other disbursements	-	4,199	328	-	-	-	-	-
Total disbursements	-	4,199	310,096	1,209	-	28,318	215,356	17,010
Excess (deficiency) of receipts over disbursements	-	6,531	22,375	950	82	5,149	73,909	713
Cash and investments - ending	\$ 65	\$ 18,307	\$ 156,160	\$ 5,055	\$ 82	\$ 75,145	\$ 86,210	\$ 78,020

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Highway Department	Plat Book Fund	Rainy Day Fund	Recorders Perp	Riverboat Gaming Fund	Supp Pub Def Serv Fund	Excess Tax	Co.Surv.Corn Perp. Fund
Cash and investments - beginning	\$ 930,061	\$ 93,549	\$ 2,000,591	\$ 68,472	\$ 702,132	\$ 120,737	\$ 73,241	\$ 62,315
Receipts:								
Taxes	-	-	-	-	-	-	34,124	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	2,449,991	-	-	-	94,883	-	-	-
Charges for services	167,741	4,930	-	37,578	-	-	-	5,105
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	7,312	-	-	100	-	31,421	14	-
Total receipts	2,625,044	4,930	-	37,678	94,883	31,421	34,138	5,105
Disbursements:								
Personal services	1,170,478	-	-	13,646	153,948	-	-	-
Supplies	473,609	-	-	2,322	-	-	-	1,598
Other services and charges	491,079	-	-	-	246,140	50,000	-	618
Capital outlay	167,515	-	-	-	5,323	-	-	803
Other disbursements	-	-	-	7,199	-	-	60,979	-
Total disbursements	2,302,681	-	-	23,167	405,411	50,000	60,979	3,019
Excess (deficiency) of receipts over disbursements	322,363	4,930	-	14,511	(310,528)	(18,579)	(26,841)	2,086
Cash and investments - ending	\$ 1,252,424	\$ 98,479	\$ 2,000,591	\$ 82,983	\$ 391,604	\$ 102,158	\$ 46,400	\$ 64,401

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Commissioner Certificate Sale	Tax Sale Redemption	Surplus Tax Sale	Health Dept. Trust Acct.	Gal Casa	Auditors Ineligible Deductions	Elected Official Training Fund	Park & Recreation
Cash and investments - beginning	\$ -	\$ -	\$ 375,836	\$ 6,884	\$ 14,085	\$ 129,606	\$ 8,405	\$ 63,905
Receipts:								
Taxes	-	-	-	-	-	126	-	73,102
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	7,172	-	-	7,436
Charges for services	-	24,592	-	19,245	-	4,408	2,159	44,037
Fines and forfeits	-	-	-	1,490	-	-	-	-
Other receipts	-	-	248,774	-	-	-	-	91
Total receipts	-	24,592	248,774	20,735	7,172	4,534	2,159	124,666
Disbursements:								
Personal services	-	-	-	5,544	-	-	-	47,701
Supplies	-	-	-	6,468	-	1,631	-	1,780
Other services and charges	-	6,627	-	1,310	8,313	-	303	66,981
Capital outlay	-	-	-	3,729	-	1,652	-	-
Other disbursements	-	17,966	235,245	-	-	-	-	-
Total disbursements	-	24,593	235,245	17,051	8,313	3,283	303	116,462
Excess (deficiency) of receipts over disbursements	-	(1)	13,529	3,684	(1,141)	1,251	1,856	8,204
Cash and investments - ending	\$ -	\$ (1)	\$ 389,365	\$ 10,568	\$ 12,944	\$ 130,857	\$ 10,261	\$ 72,109

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Statewide 9-1-1	Adult Probation	Juvenile Probation	Adult Administrative Fees	Alternative Dispute Resolution	County User Fee Fund	Sheriff Sale Administration	Victim Assistance Grant
Cash and investments - beginning	\$ 568,474	\$ 45,540	\$ 45,812	\$ 55,252	\$ -	\$ 20,990	\$ 20,696	\$ (39,903)
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	364,512	107,278	11,768	23,845	-	-	9,791	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	2,785	-	-	-	1,060	2,038	-	94,029
Total receipts	367,297	107,278	11,768	23,845	1,060	2,038	9,791	94,029
Disbursements:								
Personal services	262,751	72,709	8,751	29,673	-	-	-	60,096
Supplies	774	-	-	-	-	-	2,655	2,505
Other services and charges	87,836	4,122	994	-	-	-	5,420	-
Capital outlay	126,918	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	3,445	-	-
Total disbursements	478,279	76,831	9,745	29,673	-	3,445	8,075	62,601
Excess (deficiency) of receipts over disbursements	(110,982)	30,447	2,023	(5,828)	1,060	(1,407)	1,716	31,428
Cash and investments - ending	\$ 457,492	\$ 75,987	\$ 47,835	\$ 49,424	\$ 1,060	\$ 19,583	\$ 22,412	\$ (8,475)

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Veterans Van Donations	Court Ordered Testing	Batesville I-74 TIF	Micro Loan Program	IN Sheriff Deferred Comp.	County Withholdings	Liberty National Life Ins.	Deferred Compensation
Cash and investments - beginning	\$ -	\$ 5,075	\$ -	\$ 42,553	\$ 67,140	\$ -	\$ 101	\$ -
Receipts:								
Taxes	-	-	16,104	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	14,061	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	4,600	-	-	6,498,967	68,680	31,156	11,180
Total receipts	-	18,661	16,104	-	6,498,967	68,680	31,156	11,180
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	8,921	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	16,104	-	6,496,830	68,680	31,113	11,180
Total disbursements	-	8,921	16,104	-	6,496,830	68,680	31,113	11,180
Excess (deficiency) of receipts over disbursements	-	9,740	-	-	2,137	-	43	-
Cash and investments - ending	\$ -	\$ 14,815	\$ -	\$ 42,553	\$ 69,277	\$ -	\$ 144	\$ -

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Fica Withholdings	Perf	Sheriff Retirement	State Withholdings	Unifirst Uniforms	Garnishments	Cvet	Delinquent Sewer Fees
Cash and investments - beginning	\$ -	\$ 114	\$ 8,364	\$ -	\$ -	\$ 222	\$ -	\$ 354
Receipts:								
Taxes	-	-	-	-	-	-	-	9,893
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	94,988	-
Charges for services	-	-	1,110	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	404,776	142,584	30,849	171,293	1,657	29,034	-	-
Total receipts	404,776	142,584	31,959	171,293	1,657	29,034	94,988	9,893
Disbursements:								
Personal services	-	-	20,000	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	404,776	142,584	18,038	171,293	1,623	29,034	94,988	9,893
Total disbursements	404,776	142,584	38,038	171,293	1,623	29,034	94,988	9,893
Excess (deficiency) of receipts over disbursements	-	-	(6,079)	-	34	-	-	-
Cash and investments - ending	\$ -	\$ 114	\$ 2,285	\$ -	\$ 34	\$ 222	\$ -	\$ 354

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Financial Institution	CEDIT For Homestead Credits	Fines & Forfeitures	Infraction Judgments	Overweight Infractions	Death Benefit Fund	Sales Disclosure Fee Fund	Coroner's Cont Ed Fund
Cash and investments - beginning	\$ -	\$ 11,381	\$ 4,977	\$ 4,030	\$ -	\$ -	\$ 370	\$ 334
Receipts:								
Taxes	-	61,649	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	196,614	-	-	-	-	-	-	-
Charges for services	-	678,142	-	-	-	-	2,760	2,810
Fines and forfeits	-	-	-	37,991	1,710	-	-	-
Other receipts	-	-	11,272	-	-	50	-	-
Total receipts	196,614	739,791	11,272	37,991	1,710	50	2,760	2,810
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	196,614	737,379	15,749	38,391	1,710	50	2,775	2,692
Total disbursements	196,614	737,379	15,749	38,391	1,710	50	2,775	2,692
Excess (deficiency) of receipts over disbursements	-	2,412	(4,477)	(400)	-	-	(15)	118
Cash and investments - ending	\$ -	\$ 13,793	\$ 500	\$ 3,630	\$ -	\$ -	\$ 355	\$ 452

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Interstate Compact Fee Fund	Mortgage Fraud	DLGF Homestead Prop Database	Child Passenger Restraint Fees	Inheritance Tax	Education Plate Fee	Riverboat - Belarra	Innkeepers Tax
Cash and investments - beginning	\$ 500	\$ 200	\$ 3	\$ 120	\$ 8,858	\$ 38	\$ 334,937	\$ 2,767
Receipts:								
Taxes	-	-	-	-	-	-	-	34,168
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	151,949	-
Charges for services	1,750	2,833	-	-	-	-	-	-
Fines and forfeits	-	-	4	175	-	488	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>1,750</u>	<u>2,833</u>	<u>4</u>	<u>175</u>	<u>-</u>	<u>488</u>	<u>151,949</u>	<u>34,168</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	34,511
Capital outlay	-	-	-	-	-	-	49,670	-
Other disbursements	2,000	2,620	7	245	880	525	-	-
Total disbursements	<u>2,000</u>	<u>2,620</u>	<u>7</u>	<u>245</u>	<u>880</u>	<u>525</u>	<u>49,670</u>	<u>34,511</u>
Excess (deficiency) of receipts over disbursements	<u>(250)</u>	<u>213</u>	<u>(3)</u>	<u>(70)</u>	<u>(880)</u>	<u>(37)</u>	<u>102,279</u>	<u>(343)</u>
Cash and investments - ending	<u>\$ 250</u>	<u>\$ 413</u>	<u>\$ -</u>	<u>\$ 50</u>	<u>\$ 7,978</u>	<u>\$ 1</u>	<u>\$ 437,216</u>	<u>\$ 2,424</u>

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	CAGIT Distribution	CEDIT -	Prosecutor ARRA Fund	Clerk ARRA Fund	Title 4-D Incentive	Prosecutor 4-D Incentive	Prosecutor 4-D Incentive-PO	Clerk 4-D Incentive
Cash and investments - beginning	\$ -	\$ -	\$ (35)	\$ 3,216	\$ 8,607	\$ 4,629	\$ -	\$ 38,847
Receipts:								
Taxes	4,225,705	1,422,676	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	665	-	35	-	11,355	17,081	-	11,355
Total receipts	4,226,370	1,422,676	35	-	11,355	17,081	-	11,355
Disbursements:								
Personal services	-	-	-	-	-	749	-	1,947
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	4,226,370	1,422,676	-	727	19,962	3,900	-	10,672
Total disbursements	4,226,370	1,422,676	-	727	19,962	4,649	-	12,619
Excess (deficiency) of receipts over disbursements	-	-	35	(727)	(8,607)	12,432	-	(1,264)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 2,489	\$ -	\$ 17,061	\$ -	\$ 37,583

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Clerk 4-D Incentive-Pst OC	Clerk Support Fund	Clerk Trust Fund	Clerk Old Trust	Clerk Court Ordered Fund	Sheriff Commissary	Inmate Trust	Treasurer
Cash and investments - beginning	\$ -	\$ 6,892	\$ 442,386	\$ 3,615	\$ 510	\$ 28,089	\$ -	\$ 642,294
Receipts:								
Taxes	-	-	-	-	-	-	-	596,868
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	490,596	1,807,996	27	-	68,467	-	-
Total receipts	-	490,596	1,807,996	27	-	68,467	-	596,868
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	489,008	1,795,375	50	-	65,680	-	642,294
Total disbursements	-	489,008	1,795,375	50	-	65,680	-	642,294
Excess (deficiency) of receipts over disbursements	-	1,588	12,621	(23)	-	2,787	-	(45,426)
Cash and investments - ending	\$ -	\$ 8,480	\$ 455,007	\$ 3,592	\$ 510	\$ 30,876	\$ -	\$ 596,868

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Reassessment	LOIT Special Dist. Restricted	Substance Abuse Outpatient Pro	Pre Trial	Jury Fee Fund	School Supplemental	Solid Waste	Township Tax
Cash and investments - beginning	\$ 61,113	\$ -	\$ 22,785	\$ 9,693	\$ 24,268	\$ 30,474	\$ (62,895)	\$ -
Receipts:								
Taxes	147,533	-	-	-	-	67,430	171,457	133,649
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	15,007	-	-	-	-	5,426	15,185	13,171
Charges for services	-	-	10,534	-	-	-	-	-
Fines and forfeits	-	-	-	15,476	2,610	-	-	-
Other receipts	117	-	-	25,892	1,063	-	62,895	-
Total receipts	162,657	-	10,534	41,368	3,673	72,856	249,537	146,820
Disbursements:								
Personal services	-	-	-	7,348	20,861	-	-	-
Supplies	-	-	-	5,534	-	-	-	-
Other services and charges	162,066	-	14,219	13,119	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	103,330	186,642	146,820
Total disbursements	162,066	-	14,219	26,001	20,861	103,330	186,642	146,820
Excess (deficiency) of receipts over disbursements	591	-	(3,685)	15,367	(17,188)	(30,474)	62,895	-
Cash and investments - ending	\$ 61,704	\$ -	\$ 19,100	\$ 25,060	\$ 7,080	\$ -	\$ -	\$ -

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Juvenile Detention In Home	Community Policing	Township Firefighting Tax	Library Tax	Library Debt Payment	Home Incarceration/Work Release	School Debt Service Tax	Ripley Co. Redevelopment Comm.
Cash and investments - beginning	\$ 6,895	\$ 120	\$ -	\$ -	\$ -	\$ 41,636	\$ -	\$ -
Receipts:								
Taxes	-	-	115,895	550,433	90,684	-	4,423,400	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	10,546	48,518	9,917	-	387,803	-
Charges for services	705	-	-	-	-	57,057	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	705	-	126,441	598,951	100,601	57,057	4,811,203	-
Disbursements:								
Personal services	-	-	-	-	-	11,058	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	796	-	-	-	-	30,527	-	-
Capital outlay	-	-	-	-	-	17,500	-	-
Other disbursements	-	-	126,441	598,951	100,601	492	4,811,203	-
Total disbursements	796	-	126,441	598,951	100,601	59,577	4,811,203	-
Excess (deficiency) of receipts over disbursements	(91)	-	-	-	-	(2,520)	-	-
Cash and investments - ending	\$ 6,804	\$ 120	\$ -	\$ -	\$ -	\$ 39,116	\$ -	\$ -

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Corporation Tax	School Pension Debt	Motor Vehicle Hwy - St Tax	Township Poor	School Transportation	School Capital Projects	Memorial Pool Tax	Corporation Park
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	1,933,189	153,210	449,942	67,392	2,878,858	3,918,050	60,020	116,721
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	154,026	12,328	28,598	6,732	259,312	344,031	3,809	7,407
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>2,087,215</u>	<u>165,538</u>	<u>478,540</u>	<u>74,124</u>	<u>3,138,170</u>	<u>4,262,081</u>	<u>63,829</u>	<u>124,128</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	2,087,215	165,538	478,540	74,124	3,138,170	4,262,081	63,829	124,128
Total disbursements	<u>2,087,215</u>	<u>165,538</u>	<u>478,540</u>	<u>74,124</u>	<u>3,138,170</u>	<u>4,262,081</u>	<u>63,829</u>	<u>124,128</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Corp Cumulative Fire Tax	Corporation Park & Rec	Corp.Cum.Cap.Development	Fire Territory	Law Enforc.Cont.Ed.Sheriff	State Welfare Allocation	Bus Replacement
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 32,421	\$ 241	\$ -	\$ -
Receipts:							
Taxes	41,489	5,078	121,590	73,636	-	-	785,801
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	2,633	261	7,444	7,944	-	1,134,849	73,606
Charges for services	-	-	-	-	3,130	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>44,122</u>	<u>5,339</u>	<u>129,034</u>	<u>81,580</u>	<u>3,130</u>	<u>1,134,849</u>	<u>859,407</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>44,122</u>	<u>5,339</u>	<u>129,034</u>	<u>114,001</u>	<u>2,015</u>	<u>1,134,849</u>	<u>859,407</u>
Total disbursements	<u>44,122</u>	<u>5,339</u>	<u>129,034</u>	<u>114,001</u>	<u>2,015</u>	<u>1,134,849</u>	<u>859,407</u>
Excess (deficiency) of receipts over disbursements	-	-	-	(32,421)	1,115	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,356</u>	<u>\$ -</u>	<u>\$ -</u>

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Pretrail Services Clearing Fund	C.C. Project Income Fund	Unrestricted LOIT Special Dist	PTRC	LOIT 2016 Special Distribution	Riverboat Wagering Tax Rev. Sh	Belterra Revenue Clearing Fund	Wagering Tax Revenue Clearing
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 381,954	\$ -	\$ -
Receipts:								
Taxes	-	-	-	1,408,568	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	287,626	-
Charges for services	580	28,624	-	-	-	97,970	-	170,716
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>580</u>	<u>28,624</u>	<u>-</u>	<u>1,408,568</u>	<u>-</u>	<u>97,970</u>	<u>287,626</u>	<u>170,716</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	1,722	-	1,408,568	-	-	287,626	170,716
Total disbursements	<u>-</u>	<u>1,722</u>	<u>-</u>	<u>1,408,568</u>	<u>-</u>	<u>-</u>	<u>287,626</u>	<u>170,716</u>
Excess (deficiency) of receipts over disbursements	<u>580</u>	<u>26,902</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>97,970</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 580</u>	<u>\$ 26,902</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 479,924</u>	<u>\$ -</u>	<u>\$ -</u>

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Background Check	Bioterrorism Grant (BPRS-A 69)	Ebola Supplemental Funding	HAVA Title III- Nonreverting	Homeland Security Sub Grant	NACCHO/Ctr for Disease Control	EMPG Local - 2015	RSRF - Bodies for Dump Trucks
Cash and investments - beginning	\$ -	\$ 6,306	\$ -	\$ 39,444	\$ 17	\$ 753	\$ -	\$ 30,000
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	20,410	12,978	-	-	-	8,485	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	3,500	-	-
Total receipts	-	20,410	12,978	-	-	3,500	8,485	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	8,446	-	-	-	69	-	-
Other services and charges	-	2,177	-	-	-	2,307	8,485	-
Capital outlay	-	8,071	3,329	-	-	-	-	30,000
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	18,694	3,329	-	-	2,376	8,485	30,000
Excess (deficiency) of receipts over disbursements	-	1,716	9,649	-	-	1,124	-	(30,000)
Cash and investments - ending	\$ -	\$ 8,022	\$ 9,649	\$ 39,444	\$ 17	\$ 1,877	\$ -	\$ -

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Tobacco Prevention Grant-RCDAC	RCCF - Crum Grant	RC Substance Abuse Grant-LLC	Juv. Substance Abuse Fund	RSRF - Pothole Patcher	Historic Landmarks Foundation	ISDH-MRC Grant	RCCF-Storm Drainage Project
Cash and investments - beginning	\$ -	\$ 42	\$ 5,000	\$ 14,542	\$ -	\$ 1,500	\$ 6,042	\$ 3,500
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	1,115	-	-	9,010	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	1,100	-	5,145	-	20,000	-	-	12,500
Total receipts	1,100	-	5,145	1,115	20,000	-	9,010	12,500
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	1,100	-	-	-	-	-	3,813	-
Other services and charges	-	-	-	2,040	-	-	355	-
Capital outlay	-	-	-	-	20,000	-	4,030	-
Other disbursements	-	-	9,875	-	-	-	-	-
Total disbursements	1,100	-	9,875	2,040	20,000	-	8,198	-
Excess (deficiency) of receipts over disbursements	-	-	(4,730)	(925)	-	-	812	12,500
Cash and investments - ending	\$ -	\$ 42	\$ 270	\$ 13,617	\$ -	\$ 1,500	\$ 6,854	\$ 16,000

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	Reynolds-Storm Drainage Project	RSRF - Snowplows	Endowment Fund	Court Interpretive Services	Tyson Versailles Fund	RCCF-Military Service Fund	RSRF-Grant for Park Shelter	Trail-Riders
Cash and investments - beginning	\$ -	\$ -	\$ 16,992	\$ 118	\$ -	\$ 1,649	\$ 15,000	\$ 19
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	3,960	-	-	-
Total receipts	-	-	-	-	3,960	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	9,700	-	-	766	-	-
Capital outlay	-	-	-	-	3,960	-	15,000	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	9,700	-	3,960	766	15,000	-
Excess (deficiency) of receipts over disbursements	-	-	(9,700)	-	-	(766)	(15,000)	-
Cash and investments - ending	\$ -	\$ -	\$ 7,292	\$ 118	\$ -	\$ 883	\$ -	\$ 19

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	State Homeland Security Program	RSRF - Jail Software	JDAI Grant - Probation	Decatur Co. REMC-EMS Training	RCATS Rent Grant	State Probation Grant	IN Judicial Center Support	RCCF Park Lighting
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	15,554	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	40,000	-	-	-	-	-	-
Total receipts	15,554	40,000	-	-	-	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	15,554	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	15,554	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	40,000	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	RSRF Comm Correction Veh Grant	RCCF Awareness Program	ISDHD9-MRC	Tyson Grant R.C. Veterans Van	RCCF-R.C. Law Enforcement P25	RSRF Grant-Highway Broom	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,799,152
Receipts:							
Taxes	-	-	-	-	-	-	31,842,275
Licenses and permits	-	-	-	-	-	-	48,030
Intergovernmental receipts	-	-	-	-	-	-	6,484,719
Charges for services	-	-	-	-	-	-	2,800,207
Fines and forfeits	-	-	-	-	-	-	106,268
Other receipts	-	-	-	-	-	-	11,251,808
Total receipts	-	-	-	-	-	-	52,533,307
Disbursements:							
Personal services	-	-	-	-	-	-	7,734,032
Supplies	-	-	-	-	-	-	1,074,016
Other services and charges	-	-	-	-	-	-	4,377,596
Capital outlay	-	-	-	-	-	-	878,374
Other disbursements	-	-	-	-	-	-	38,275,704
Total disbursements	-	-	-	-	-	-	52,339,722
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	193,585
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,992,737

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

	County General	Accident Report Fund	Building Permit Bonds	CAGIT County Certified Shares	Edit Tax	City & Town Court Costs	Clerk Perpetuation Fund	Community Corrections
Cash and investments - beginning	\$ 1,808,571	\$ 6,949	\$ 21,110	\$ 739,321	\$ 1,259,984	\$ 36,721	\$ 2,790	\$ 37,996
Receipts:								
Taxes	2,887,074	-	-	2,809,614	1,042,713	-	-	-
Licenses and permits	66,808	-	-	-	-	-	-	-
Intergovernmental receipts	261,221	-	-	-	-	-	-	79,469
Charges for services	224,263	4,546	-	4,289	-	-	-	-
Fines and forfeits	40,455	-	-	-	-	-	-	-
Other receipts	621,349	-	-	5,577	-	4,026	7,492	173,233
Total receipts	4,101,170	4,546	-	2,819,480	1,042,713	4,026	7,492	252,702
Disbursements:								
Personal services	2,755,435	-	-	2,408,627	-	-	6,503	129,382
Supplies	129,175	-	-	209,742	-	-	-	4,349
Other services and charges	1,225,789	-	-	252,990	964,982	-	-	80,581
Capital outlay	6,987	-	-	1,563	-	-	-	7,937
Other disbursements	76,323	463	-	-	-	-	-	19,219
Total disbursements	4,193,709	463	-	2,872,922	964,982	-	6,503	241,468
Excess (deficiency) of receipts over disbursements	(92,539)	4,083	-	(53,442)	77,731	4,026	989	11,234
Cash and investments - ending	\$ 1,716,032	\$ 11,032	\$ 21,110	\$ 685,879	\$ 1,337,715	\$ 40,747	\$ 3,779	\$ 49,230

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

	Community Transition Program	County Sales Disclosure Fee	Covered Bridge Fund	Cumulative Bridge	Co.Cum.Cap.Dev.	Drug Free	Emergency Medical Serv. EMS Fu	Local Emergency Planning
Cash and investments - beginning	\$ 1,350	\$ 9,703	\$ 11,350	\$ 379,870	\$ 191,406	\$ 30,305	\$ 139,052	\$ 4,078
Receipts:								
Taxes	-	-	-	537,125	243,049	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	54,593	24,703	-	-	-
Charges for services	13,175	2,875	3,700	19,425	-	-	498,109	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	2,309	348	20,386	46,566	4,313
Total receipts	13,175	2,875	3,700	613,452	268,100	20,386	544,675	4,313
Disbursements:								
Personal services	-	-	-	138,923	66,467	-	421,602	-
Supplies	285	148	-	44,460	-	-	44,767	-
Other services and charges	13,090	75	-	144,818	142,972	28,000	76,998	7,626
Capital outlay	-	-	-	235,143	11,442	-	1,742	-
Other disbursements	-	5	-	-	-	-	-	-
Total disbursements	13,375	228	-	563,344	220,881	28,000	545,109	7,626
Excess (deficiency) of receipts over disbursements	(200)	2,647	3,700	50,108	47,219	(7,614)	(434)	(3,313)
Cash and investments - ending	\$ 1,150	\$ 12,350	\$ 15,050	\$ 429,978	\$ 238,625	\$ 22,691	\$ 138,618	\$ 765

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

	Extradition & Sheriff Assistance	Firearms Training Fund	County Health Department	Ident. Security Protection Fd	Levy Excess Fund	Health Maintenance	Local Road & Streets	County Misdemeanant Fund
Cash and investments - beginning	\$ 65	\$ 18,307	\$ 156,160	\$ 5,055	\$ 82	\$ 75,145	\$ 86,210	\$ 78,020
Receipts:								
Taxes	-	-	17,207	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	195,154	-	-	-	288,316	-
Charges for services	-	21,690	40,364	2,230	-	50,162	-	21,730
Fines and forfeits	-	-	54,331	-	-	-	-	-
Other receipts	-	597	1,326	-	-	1,637	-	-
Total receipts	-	22,287	308,382	2,230	-	51,799	288,316	21,730
Disbursements:								
Personal services	-	-	297,190	-	-	29,288	-	-
Supplies	-	-	4,849	-	-	348	-	6,800
Other services and charges	-	-	55,270	-	-	6,759	250,455	11,714
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	597	-	-	-	-	-	-
Total disbursements	-	597	357,309	-	-	36,395	250,455	18,514
Excess (deficiency) of receipts over disbursements	-	21,690	(48,927)	2,230	-	15,404	37,861	3,216
Cash and investments - ending	\$ 65	\$ 39,997	\$ 107,233	\$ 7,285	\$ 82	\$ 90,549	\$ 124,071	\$ 81,236

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

	Highway Department	Plat Book Fund	Rainy Day Fund	Recorders Perp	Riverboat Gaming Fund	Supp Pub Def Serv Fund	Excess Tax	Co.Surv.Cornr Perp. Fund
Cash and investments - beginning	\$ 1,252,424	\$ 98,479	\$ 2,000,591	\$ 82,983	\$ 391,604	\$ 102,158	\$ 46,400	\$ 64,401
Receipts:								
Taxes	-	-	-	-	-	-	44,401	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	2,425,017	-	-	-	441,246	-	-	-
Charges for services	154,739	5,068	-	40,326	-	-	-	5,625
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	3,778	-	-	31,765	128	16,643	-	-
Total receipts	2,583,534	5,068	-	72,091	441,374	16,643	44,401	5,625
Disbursements:								
Personal services	1,183,664	-	-	8,992	149,617	-	-	-
Supplies	414,913	-	-	984	-	-	-	439
Other services and charges	551,591	-	-	-	246,947	25,030	-	928
Capital outlay	7,675	-	-	-	35,512	-	-	1,223
Other disbursements	-	10	-	17,937	-	-	39,119	-
Total disbursements	2,157,843	10	-	27,913	432,076	25,030	39,119	2,590
Excess (deficiency) of receipts over disbursements	425,691	5,058	-	44,178	9,298	(8,387)	5,282	3,035
Cash and investments - ending	\$ 1,678,115	\$ 103,537	\$ 2,000,591	\$ 127,161	\$ 400,902	\$ 93,771	\$ 51,682	\$ 67,436

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

	Commissioner Certificate Sale	Tax Sale Redemption	Surplus Tax Sale	Health Dept. Trust Acct.	Gal Casa	Auditors Ineligible Deductions	Elected Official Training Fund	Park & Recreation
Cash and investments - beginning	\$ -	\$ (1)	\$ 389,365	\$ 10,568	\$ 12,944	\$ 130,857	\$ 10,261	\$ 72,109
Receipts:								
Taxes	-	-	-	-	-	-	-	81,912
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	16,512	-	-	8,325
Charges for services	4,800	32,664	-	28,867	-	4,318	2,230	45,330
Fines and forfeits	-	-	-	8,798	-	-	-	-
Other receipts	-	-	269,111	26	-	-	-	290
Total receipts	4,800	32,664	269,111	37,691	16,512	4,318	2,230	135,857
Disbursements:								
Personal services	-	-	-	10,216	-	-	-	50,008
Supplies	-	-	-	5,515	-	1,980	-	1,149
Other services and charges	-	6,002	1,192	1,254	17,178	-	-	52,177
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	4,800	17,534	136,822	-	-	-	-	-
Total disbursements	4,800	23,536	138,014	16,985	17,178	1,980	-	103,334
Excess (deficiency) of receipts over disbursements	-	9,128	131,097	20,706	(666)	2,338	2,230	32,523
Cash and investments - ending	\$ -	\$ 9,127	\$ 520,462	\$ 31,274	\$ 12,278	\$ 133,195	\$ 12,491	\$ 104,632

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

	Statewide 9-1-1	Adult Probation	Juvenile Probation	Adult Administrative Fees	Alternative Dispute Resolution	County User Fee Fund	Sheriff Sale Administration	Victim Assistance Grant
Cash and investments - beginning	\$ 457,492	\$ 75,987	\$ 47,835	\$ 49,424	\$ 1,060	\$ 19,583	\$ 22,412	\$ (8,475)
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	389,683	92,881	18,124	19,782	-	-	9,100	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	3,635	215	-	102	2,920	2,847	-	87,037
Total receipts	393,318	93,096	18,124	19,884	2,920	2,847	9,100	87,037
Disbursements:								
Personal services	286,799	74,892	8,049	34,228	-	-	-	88,818
Supplies	-	-	-	-	-	-	3,332	-
Other services and charges	76,110	4,044	994	-	-	-	4,900	-
Capital outlay	18,984	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	400	1,123	-	-
Total disbursements	381,893	78,936	9,043	34,228	400	1,123	8,232	88,818
Excess (deficiency) of receipts over disbursements	11,425	14,160	9,081	(14,344)	2,520	1,724	868	(1,781)
Cash and investments - ending	\$ 468,917	\$ 90,147	\$ 56,916	\$ 35,080	\$ 3,580	\$ 21,307	\$ 23,280	\$ (10,256)

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

	Veterans Van Donations	Court Ordered Testing	Batesville I-74 TIF	Micro Loan Program	IN Sheriff Deferred Comp.	County Withholdings	Liberty National Life Ins.	Deferred Compensation
Cash and investments - beginning	\$ -	\$ 14,815	\$ -	\$ 42,553	\$ 69,277	\$ -	\$ 144	\$ -
Receipts:								
Taxes	-	-	21,681	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	9,424	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	1,600	-	-	-	6,855,551	72,652	30,106	18,250
Total receipts	1,600	9,424	21,681	-	6,855,551	72,652	30,106	18,250
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	5,006	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	21,681	-	6,856,964	72,652	30,105	18,250
Total disbursements	-	5,006	21,681	-	6,856,964	72,652	30,105	18,250
Excess (deficiency) of receipts over disbursements	1,600	4,418	-	-	(1,413)	-	1	-
Cash and investments - ending	\$ 1,600	\$ 19,233	\$ -	\$ 42,553	\$ 67,864	\$ -	\$ 145	\$ -

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

	Fica Withholdings	Perf	Sheriff Retirement	State Withholdings	Unifirst Uniforms	Garnishments	Cvet	Delinquent Sewer Fees
Cash and investments - beginning	\$ -	\$ 114	\$ 2,285	\$ -	\$ 34	\$ 222	\$ -	\$ 354
Receipts:								
Taxes	-	-	-	-	-	-	-	10,469
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	84,616	-
Charges for services	-	-	5,513	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	428,774	150,948	38,863	182,229	1,929	40,963	-	-
Total receipts	428,774	150,948	44,376	182,229	1,929	40,963	84,616	10,469
Disbursements:								
Personal services	-	-	20,000	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	428,774	150,948	19,088	182,229	1,882	40,963	84,616	13,178
Total disbursements	428,774	150,948	39,088	182,229	1,882	40,963	84,616	13,178
Excess (deficiency) of receipts over disbursements	-	-	5,288	-	47	-	-	(2,709)
Cash and investments - ending	\$ -	\$ 114	\$ 7,573	\$ -	\$ 81	\$ 222	\$ -	\$ (2,355)

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

	Financial Institution	CEDIT For Homestead Credits	Fines & Forfeitures	Infraction Judgments	Overweight Infractions	Death Benefit Fund	Sales Disclosure Fee Fund	Coroner's Cont Ed Fund
Cash and investments - beginning	\$ -	\$ 13,793	\$ 500	\$ 3,630	\$ -	\$ -	\$ 355	\$ 452
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	211,957	-	-	-	-	-	-	-
Charges for services	-	748,356	-	-	-	-	2,890	2,540
Fines and forfeits	-	-	-	31,092	1,699	-	-	-
Other receipts	-	-	2,719	25	-	750	-	-
Total receipts	211,957	748,356	2,719	31,117	1,699	750	2,890	2,540
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	211,957	746,947	3,007	31,043	1,699	485	2,830	2,680
Total disbursements	211,957	746,947	3,007	31,043	1,699	485	2,830	2,680
Excess (deficiency) of receipts over disbursements	-	1,409	(288)	74	-	265	60	(140)
Cash and investments - ending	\$ -	\$ 15,202	\$ 212	\$ 3,704	\$ -	\$ 265	\$ 415	\$ 312

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

	Interstate Compact Fee Fund	Mortgage Fraud	DLGF Homestead Prop Database	Child Passenger Restraint Fees	Inheritance Tax	Education Plate Fee	Riverboat - Belarra	Innkeepers Tax
Cash and investments - beginning	\$ 250	\$ 413	\$ -	\$ 50	\$ 7,978	\$ 1	\$ 437,216	\$ 2,424
Receipts:								
Taxes	-	-	-	-	-	-	-	36,873
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	148,103	-
Charges for services	2,250	3,090	-	-	-	-	-	-
Fines and forfeits	-	-	4	2,238	-	525	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>2,250</u>	<u>3,090</u>	<u>4</u>	<u>2,238</u>	<u>-</u>	<u>525</u>	<u>148,103</u>	<u>36,873</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	474	36,981
Capital outlay	-	-	-	-	-	-	207,247	-
Other disbursements	2,375	2,800	4	2,263	-	506	-	-
Total disbursements	<u>2,375</u>	<u>2,800</u>	<u>4</u>	<u>2,263</u>	<u>-</u>	<u>506</u>	<u>207,721</u>	<u>36,981</u>
Excess (deficiency) of receipts over disbursements	<u>(125)</u>	<u>290</u>	<u>-</u>	<u>(25)</u>	<u>-</u>	<u>19</u>	<u>(59,618)</u>	<u>(108)</u>
Cash and investments - ending	<u>\$ 125</u>	<u>\$ 703</u>	<u>\$ -</u>	<u>\$ 25</u>	<u>\$ 7,978</u>	<u>\$ 20</u>	<u>\$ 377,598</u>	<u>\$ 2,316</u>

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

	CAGIT Distribution	CEDIT -	Prosecutor ARRA Fund	Clerk ARRA Fund	Title 4-D Incentive	Prosecutor 4-D Incentive	Prosecutor 4-D Incentive-PO	Clerk 4-D Incentive
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 2,489	\$ -	\$ 17,061	\$ -	\$ 37,583
Receipts:								
Taxes	4,282,561	1,439,146	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	12,589	-	36,006	-
Total receipts	4,282,561	1,439,146	-	-	12,589	-	36,006	-
Disbursements:								
Personal services	-	-	-	-	-	-	1,061	77
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	4,282,561	1,439,146	-	163	7,641	17,062	5,702	37,507
Total disbursements	4,282,561	1,439,146	-	163	7,641	17,062	6,763	37,584
Excess (deficiency) of receipts over disbursements	-	-	-	(163)	4,948	(17,062)	29,243	(37,584)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 2,326	\$ 4,948	\$ (1)	\$ 29,243	\$ (1)

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

	Clerk 4-D Incentive-Pst OC	Clerk Support Fund	Clerk Trust Fund	Clerk Old Trust	Clerk Court Ordered Fund	Sheriff Commissary	Inmate Trust	Treasurer
Cash and investments - beginning	\$ -	\$ 8,480	\$ 455,007	\$ 3,592	\$ 510	\$ 30,876	\$ -	\$ 596,868
Receipts:								
Taxes	-	-	-	-	-	-	-	552,437
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	49,676	496,689	1,897,094	2	-	138,345	154,821	-
Total receipts	49,676	496,689	1,897,094	2	-	138,345	154,821	552,437
Disbursements:								
Personal services	1,859	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	10,010	498,739	1,775,816	-	-	113,587	127,503	596,868
Total disbursements	11,869	498,739	1,775,816	-	-	113,587	127,503	596,868
Excess (deficiency) of receipts over disbursements	37,807	(2,050)	121,278	2	-	24,758	27,319	(44,431)
Cash and investments - ending	\$ 37,807	\$ 6,430	\$ 576,285	\$ 3,594	\$ 510	\$ 55,634	\$ 27,319	\$ 552,437

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

	Reassessment	LOIT Special Dist. Restricted	Substance Abuse Outpatient Pro	Pre Trial	Jury Fee Fund	School Supplemental	Solid Waste	Township Tax
Cash and investments - beginning	\$ 61,704	\$ -	\$ 19,100	\$ 25,060	\$ 7,080	\$ -	\$ -	\$ -
Receipts:								
Taxes	82,117	-	-	-	-	68,420	178,594	135,341
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	127,943	-	-	-	-	5,474	16,004	13,057
Charges for services	-	717,308	522	-	-	-	-	-
Fines and forfeits	-	-	-	6,542	2,258	-	-	-
Other receipts	142	-	-	34,407	952	-	-	-
Total receipts	210,202	717,308	522	40,949	3,210	73,894	194,598	148,398
Disbursements:								
Personal services	-	-	-	14,991	9,533	-	-	-
Supplies	-	-	-	9,781	-	-	-	-
Other services and charges	121,205	-	4,278	25,084	-	-	-	-
Capital outlay	-	-	-	479	-	-	-	-
Other disbursements	-	-	-	-	-	73,894	194,598	148,398
Total disbursements	121,205	-	4,278	50,335	9,533	73,894	194,598	148,398
Excess (deficiency) of receipts over disbursements	88,997	717,308	(3,756)	(9,386)	(6,323)	-	-	-
Cash and investments - ending	\$ 150,701	\$ 717,308	\$ 15,344	\$ 15,674	\$ 757	\$ -	\$ -	\$ -

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

	Juvenile Detention In Home	Community Policing	Township Firefighting Tax	Library Tax	Library Debt Payment	Home Incarceration/Work Release	School Debt Service Tax	Ripley Co. Redevelopment Comm.
Cash and investments - beginning	\$ 6,804	\$ 120	\$ -	\$ -	\$ -	\$ 39,116	\$ -	\$ -
Receipts:								
Taxes	-	-	121,358	566,230	104,124	-	4,217,071	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	11,180	50,996	11,801	-	372,620	-
Charges for services	-	-	-	-	-	55,421	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	501	-	108,464
Total receipts	-	-	132,538	617,226	115,925	55,922	4,589,691	108,464
Disbursements:								
Personal services	-	-	-	-	-	9,448	-	1,000
Supplies	-	-	-	-	-	-	-	-
Other services and charges	1,195	-	-	-	-	32,660	-	4,685
Capital outlay	-	-	-	-	-	15,000	-	-
Other disbursements	-	-	132,538	617,226	115,926	-	4,589,691	-
Total disbursements	1,195	-	132,538	617,226	115,926	57,108	4,589,691	5,685
Excess (deficiency) of receipts over disbursements	(1,195)	-	-	-	(1)	(1,186)	-	102,779
Cash and investments - ending	\$ 5,609	\$ 120	\$ -	\$ -	\$ (1)	\$ 37,930	\$ -	\$ 102,779

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

	Corporation Tax	School Pension Debt	Motor Vehicle Hwy - St Tax	Township Poor	School Transportation	School Capital Projects	Memorial Pool Tax	Corporation Park
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	1,945,673	129,638	457,511	78,016	3,039,662	3,912,042	54,361	119,483
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	153,461	10,372	28,451	7,670	278,760	348,533	3,380	7,430
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>2,099,134</u>	<u>140,010</u>	<u>485,962</u>	<u>85,686</u>	<u>3,318,422</u>	<u>4,260,575</u>	<u>57,741</u>	<u>126,913</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	<u>2,099,134</u>	<u>140,010</u>	<u>485,962</u>	<u>85,686</u>	<u>3,318,423</u>	<u>4,260,575</u>	<u>57,741</u>	<u>126,913</u>
Total disbursements	<u>2,099,134</u>	<u>140,010</u>	<u>485,962</u>	<u>85,686</u>	<u>3,318,423</u>	<u>4,260,575</u>	<u>57,741</u>	<u>126,913</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	(1)	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Corp Cumulative Fire Tax	Corporation Park & Rec	Corp.Cum.Cap.Development	Fire Territory	Law Enforc.Cont.Ed.Sheriff	State Welfare Allocation	Bus Replacement
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 1,356	\$ -	\$ -
Receipts:							
Taxes	41,391	18,584	120,443	74,476	-	-	803,238
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	2,574	1,404	7,306	8,390	-	1,154,279	76,761
Charges for services	-	-	-	-	1,259	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>43,965</u>	<u>19,988</u>	<u>127,749</u>	<u>82,866</u>	<u>1,259</u>	<u>1,154,279</u>	<u>879,999</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>43,965</u>	<u>19,988</u>	<u>127,749</u>	<u>82,866</u>	<u>1,693</u>	<u>541,832</u>	<u>879,999</u>
Total disbursements	<u>43,965</u>	<u>19,988</u>	<u>127,749</u>	<u>82,866</u>	<u>1,693</u>	<u>541,832</u>	<u>879,999</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	(434)	612,447	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 922</u>	<u>\$ 612,447</u>	<u>\$ -</u>

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

	Pretrail Services Clearing Fund	C.C. Project Income Fund	Unrestricted LOIT Special Dist	PTRC	LOIT 2016 Special Distribution	Riverboat Wagering Tax Rev. Sh	Belterra Revenue Clearing Fund	Wagering Tax Revenue Clearing
Cash and investments - beginning	\$ 580	\$ 26,902	\$ -	\$ -	\$ -	\$ 479,924	\$ -	\$ -
Receipts:								
Taxes	-	-	-	1,427,520	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	280,346	-
Charges for services	230	184,845	239,103	-	1,566,640	97,966	-	170,709
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	1,402	-
Total receipts	230	184,845	239,103	1,427,520	1,566,640	97,966	281,748	170,709
Disbursements:								
Personal services	-	26,945	-	-	-	-	-	-
Supplies	-	72	-	-	-	-	-	-
Other services and charges	-	32,718	-	-	-	99,855	-	-
Capital outlay	-	9,592	-	-	-	20,954	-	-
Other disbursements	-	617	-	1,427,520	1,566,640	-	281,748	170,709
Total disbursements	-	69,944	-	1,427,520	1,566,640	120,809	281,748	170,709
Excess (deficiency) of receipts over disbursements	230	114,901	239,103	-	-	(22,843)	-	-
Cash and investments - ending	\$ 810	\$ 141,803	\$ 239,103	\$ -	\$ -	\$ 457,081	\$ -	\$ -

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

	Background Check	Bioterrorism Grant (BPRS-A 69)	Ebola Supplemental Funding	HAVA Title III- Nonreverting	Homeland Security Sub Grant	NACCHO/Ctr for Disease Control	EMPG Local - 2015	RSRF - Bodies for Dump Trucks
Cash and investments - beginning	\$ -	\$ 8,022	\$ 9,649	\$ 39,444	\$ 17	\$ 1,877	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	900	16,625	21,288	-	-	-	5,091	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	900	16,625	21,288	-	-	-	5,091	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	7,384	4,280	-	-	-	-	-
Other services and charges	-	2,233	-	-	-	1,195	5,091	-
Capital outlay	-	291	14,323	5,408	-	-	-	-
Other disbursements	-	-	11,876	-	17	-	-	-
Total disbursements	-	9,908	30,479	5,408	17	1,195	5,091	-
Excess (deficiency) of receipts over disbursements	900	6,717	(9,191)	(5,408)	(17)	(1,195)	-	-
Cash and investments - ending	\$ 900	\$ 14,739	\$ 458	\$ 34,036	\$ -	\$ 682	\$ -	\$ -

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

	Tobacco Prevention Grant-RCDAC	RCCF - Crum Grant	RC Substance Abuse Grant-LLC	Juv. Substance Abuse Fund	RSRF - Pothole Patcher	Historic Landmarks Foundation	ISDH-MRC Grant	RCCF-Storm Drainage Project
Cash and investments - beginning	\$ -	\$ 42	\$ 270	\$ 13,617	\$ -	\$ 1,500	\$ 6,854	\$ 16,000
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	745	-	-	8,149	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	625	-	3,500	-	-	-	-	-
Total receipts	625	-	3,500	745	-	-	8,149	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	625	-	-	-	-	-	2,027	-
Other services and charges	-	-	-	4,020	-	-	321	16,000
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	3,214	-	-	-	-	-
Total disbursements	625	-	3,214	4,020	-	-	2,348	16,000
Excess (deficiency) of receipts over disbursements	-	-	286	(3,275)	-	-	5,801	(16,000)
Cash and investments - ending	\$ -	\$ 42	\$ 556	\$ 10,342	\$ -	\$ 1,500	\$ 12,655	\$ -

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

	Reynolds-Storm Drainage Project	RSRF - Snowplows	Endowment Fund	Court Interpretive Services	Tyson Versailles Fund	RCCF-Military Service Fund	RSRF-Grant for Park Shelter	Trail-Riders
Cash and investments - beginning	\$ -	\$ -	\$ 7,292	\$ 118	\$ -	\$ 883	\$ -	\$ 19
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	12,500	16,000	11,000	-	2,164	-	-	-
Total receipts	12,500	16,000	11,000	-	2,164	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	12,500	-	-	-	-	-	-	-
Other services and charges	-	-	8,650	-	-	-	-	-
Capital outlay	-	16,000	-	-	2,164	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	12,500	16,000	8,650	-	2,164	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	2,350	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 9,642	\$ 118	\$ -	\$ 883	\$ -	\$ 19

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

	State Homeland Security Program	RSRF - Jail Software	JDAI Grant - Probation	Decatur Co. REMC-EMS Training	RCATS Rent Grant	State Probation Grant	IN Judicial Center Support	RCCF Park Lighting
Cash and investments - beginning	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	39,375	-	-	38,438	5,000	-
Charges for services	16,558	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	1,500	3,000	628	-	1,500
Total receipts	16,558	-	39,375	1,500	3,000	39,066	5,000	1,500
Disbursements:								
Personal services	-	-	18,097	-	-	24,723	-	-
Supplies	-	40,000	215	-	-	-	3,280	-
Other services and charges	-	-	133	-	-	-	-	-
Capital outlay	16,558	-	-	-	-	-	988	1,500
Other disbursements	-	-	5,000	-	-	-	-	-
Total disbursements	16,558	40,000	23,445	-	-	24,723	4,268	1,500
Excess (deficiency) of receipts over disbursements	-	(40,000)	15,930	1,500	3,000	14,343	732	-
Cash and investments - ending	\$ -	\$ -	\$ 15,930	\$ 1,500	\$ 3,000	\$ 14,343	\$ 732	\$ -

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

	RSRF Comm Correction Veh Grant	RCCF Awareness Program	ISDHD9-MRC	Tyson Grant R.C. Veterans Van	RCCF-R.C. Law Enforcement P25	RSRF Grant-Highway Broom	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,992,737
Receipts:							
Taxes	-	-	-	-	-	-	31,701,555
Licenses and permits	-	-	-	-	-	-	66,808
Intergovernmental receipts	-	-	-	-	-	-	7,300,237
Charges for services	-	-	11,876	-	-	-	5,649,393
Fines and forfeits	-	-	-	-	-	-	147,942
Other receipts	22,742	500	-	26,100	3,395	20,000	12,189,259
Total receipts	22,742	500	11,876	26,100	3,395	20,000	57,055,194
Disbursements:							
Personal services	-	-	-	-	-	-	8,276,434
Supplies	-	500	-	-	-	-	953,899
Other services and charges	-	-	-	-	-	-	4,652,250
Capital outlay	22,742	-	11,876	-	-	-	673,330
Other disbursements	-	-	-	-	-	-	39,768,731
Total disbursements	22,742	500	11,876	-	-	-	54,324,644
Excess (deficiency) of receipts over disbursements	-	-	-	26,100	3,395	20,000	2,730,551
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 26,100	\$ 3,395	\$ 20,000	\$ 15,723,288

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

	County General	Accident Report Fund	Building Permit Bonds	CAGIT County Certified Shares	Edit Tax	City & Town Court Costs	Clerk Perpetuation Fund	Community Corrections
Cash and investments - beginning	\$ 1,716,031	\$ 11,032	\$ 21,110	\$ 685,880	\$ 1,337,716	\$ 40,747	\$ 3,779	\$ 49,230
Receipts:								
Taxes	5,876,276	-	-	-	1,315,794	-	-	-
Licenses and permits	74,479	-	-	-	-	-	-	-
Intergovernmental receipts	278,880	-	-	-	-	-	-	254,300
Charges for services	316,161	5,105	-	-	-	-	-	-
Fines and forfeits	5,182	-	-	-	-	-	-	-
Other receipts	543,949	-	-	5,000	-	3,916	7,938	-
Total receipts	7,094,927	5,105	-	5,000	1,315,794	3,916	7,938	254,300
Disbursements:								
Personal services	5,139,965	-	-	2,516	-	-	7,202	191,243
Supplies	357,668	-	-	4,865	-	-	-	2,285
Other services and charges	1,445,905	-	-	1,538	1,366,712	-	-	31,703
Capital outlay	13,872	-	-	5,000	-	-	-	1,303
Other disbursements	59,585	2,563	-	-	-	-	-	-
Total disbursements	7,016,995	2,563	-	13,919	1,366,712	-	7,202	226,534
Excess (deficiency) of receipts over disbursements	77,932	2,542	-	(8,919)	(50,918)	3,916	736	27,766
Cash and investments - ending	\$ 1,793,963	\$ 13,574	\$ 21,110	\$ 676,961	\$ 1,286,798	\$ 44,663	\$ 4,515	\$ 76,996

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

	Community Transition Program	County Sales Disclosure Fee	Covered Bridge Fund	Cumulative Bridge	Co.Cum.Cap.Dev.	Drug Free	Emergency Medical Serv. EMS Fu	Local Emergency Planning
Cash and investments - beginning	\$ 1,150	\$ 12,350	\$ 15,050	\$ 429,978	\$ 238,625	\$ 22,691	\$ 138,617	\$ 765
Receipts:								
Taxes	-	-	-	530,077	239,860	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	54,995	24,885	-	-	-
Charges for services	-	3,328	3,700	65,373	-	-	732,377	4,639
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	1,438	99	17,257	39,399	-
Total receipts	-	3,328	3,700	651,883	264,844	17,257	771,776	4,639
Disbursements:								
Personal services	-	-	-	123,721	66,289	-	568,393	-
Supplies	-	1,235	-	45,857	-	-	54,365	-
Other services and charges	1,150	210	-	137,228	100,312	15,500	87,886	1,170
Capital outlay	-	-	-	143,836	26,302	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	1,150	1,445	-	450,642	192,903	15,500	710,644	1,170
Excess (deficiency) of receipts over disbursements	(1,150)	1,883	3,700	201,241	71,941	1,757	61,132	3,469
Cash and investments - ending	\$ -	\$ 14,233	\$ 18,750	\$ 631,219	\$ 310,566	\$ 24,448	\$ 199,749	\$ 4,234

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

	Extradition & Sheriff Assistance	Firearms Training Fund	County Health Department	Ident. Security Protection Fd	Levy Excess Fund	Health Maintenance	Local Road & Streets	County Misdemeanant Fund
Cash and investments - beginning	\$ 65	\$ 39,998	\$ 107,233	\$ 7,285	\$ 82	\$ 90,550	\$ 124,071	\$ 81,236
Receipts:								
Taxes	-	-	198,779	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	21,495	-	-	-	512,425	-
Charges for services	-	9,910	42,656	3,019	-	16,570	-	17,723
Fines and forfeits	-	-	28,490	-	-	-	-	-
Other receipts	-	-	2,190	-	-	923	-	-
Total receipts	-	9,910	293,610	3,019	-	17,493	512,425	17,723
Disbursements:								
Personal services	-	-	305,588	-	-	28,393	-	-
Supplies	-	-	5,014	-	-	-	-	6,860
Other services and charges	-	-	38,575	1,283	-	4,916	278,734	11,149
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	10,836	-	-	-	-	-	-
Total disbursements	-	10,836	349,177	1,283	-	33,309	278,734	18,009
Excess (deficiency) of receipts over disbursements	-	(926)	(55,567)	1,736	-	(15,816)	233,691	(286)
Cash and investments - ending	\$ 65	\$ 39,072	\$ 51,666	\$ 9,021	\$ 82	\$ 74,734	\$ 357,762	\$ 80,950

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

	Highway Department	Plat Book Fund	Rainy Day Fund	Recorders Perp	Riverboat Gaming Fund	Supp Pub Def Serv Fund	Excess Tax	Co.Surv.Corn Perp. Fund
Cash and investments - beginning	\$ 1,678,113	\$ 103,537	\$ 2,000,591	\$ 127,159	\$ 400,902	\$ 93,771	\$ 51,681	\$ 67,436
Receipts:								
Taxes	-	-	-	-	-	-	48,109	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	2,676,985	-	-	-	393,249	-	-	-
Charges for services	7,791	5,890	-	47,045	13,514	-	-	12,290
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	31,722	-	-	-	-	17,531	2,869	-
Total receipts	2,716,498	5,890	-	47,045	406,763	17,531	50,978	12,290
Disbursements:								
Personal services	1,189,240	15,000	-	130	163,343	-	-	-
Supplies	337,924	-	-	-	6,264	-	-	1,478
Other services and charges	549,843	3,600	-	-	221,337	23,693	-	823
Capital outlay	307,050	-	-	-	43,963	-	-	-
Other disbursements	282,692	-	-	135	-	-	45,148	-
Total disbursements	2,666,749	18,600	-	265	434,907	23,693	45,148	2,301
Excess (deficiency) of receipts over disbursements	49,749	(12,710)	-	46,780	(28,144)	(6,162)	5,830	9,989
Cash and investments - ending	\$ 1,727,862	\$ 90,827	\$ 2,000,591	\$ 173,939	\$ 372,758	\$ 87,609	\$ 57,511	\$ 77,425

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

	Tax Sale Redemption	Surplus Tax Sale	Health Dept. Trust Acct.	Gal Casa	Auditors Ineligible Deductions	Elected Official Training Fund	Park & Recreation	Statewide 9-1-1
Cash and investments - beginning	\$ 9,128	\$ 520,462	\$ 31,276	\$ 12,277	\$ 133,195	\$ 12,491	\$ 104,632	\$ 468,917
Receipts:								
Taxes	-	-	-	-	-	-	99,389	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	21,379	-	-	10,312	-
Charges for services	16,478	-	9,622	-	-	3,019	44,505	440,721
Fines and forfeits	-	-	6,163	-	-	-	-	-
Other receipts	-	278,323	320	-	-	-	-	2,840
Total receipts	16,478	278,323	16,105	21,379	-	3,019	154,206	443,561
Disbursements:								
Personal services	-	-	10,018	-	-	-	62,142	293,871
Supplies	-	-	6,309	-	5,562	-	1,293	1,285
Other services and charges	3,939	-	602	22,266	1,532	456	52,494	83,090
Capital outlay	-	-	118	-	-	-	-	22,030
Other disbursements	18,877	237,143	-	-	-	-	-	-
Total disbursements	22,816	237,143	17,047	22,266	7,094	456	115,929	400,276
Excess (deficiency) of receipts over disbursements	(6,338)	41,180	(942)	(887)	(7,094)	2,563	38,277	43,285
Cash and investments - ending	\$ 2,790	\$ 561,642	\$ 30,334	\$ 11,390	\$ 126,101	\$ 15,054	\$ 142,909	\$ 512,202

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

	Adult Probation	Juvenile Probation	Adult Administrative Fees	Alternative Dispute Resolution	County User Fee Fund	Sheriff Sale Administration	Victim Assistance Grant	Veterans Van Donations
Cash and investments - beginning	\$ 90,147	\$ 56,917	\$ 35,080	\$ 3,580	\$ 21,307	\$ 23,279	\$ (10,256)	\$ 1,600
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	112,998	16,908	21,424	-	-	9,625	-	-
Fines and forfeits	-	-	-	-	4	-	-	-
Other receipts	18	596	-	3,165	4,442	646	105,993	-
Total receipts	113,016	17,504	21,424	3,165	4,446	10,271	105,993	-
Disbursements:								
Personal services	83,146	7,458	30,914	-	-	-	108,302	-
Supplies	-	-	-	-	-	3,012	562	-
Other services and charges	3,789	1,523	-	-	-	6,100	2,843	-
Capital outlay	-	-	-	-	-	-	-	1,430
Other disbursements	500	-	-	160	2,120	-	-	-
Total disbursements	87,435	8,981	30,914	160	2,120	9,112	111,707	1,430
Excess (deficiency) of receipts over disbursements	25,581	8,523	(9,490)	3,005	2,326	1,159	(5,714)	(1,430)
Cash and investments - ending	\$ 115,728	\$ 65,440	\$ 25,590	\$ 6,585	\$ 23,633	\$ 24,438	\$ (15,970)	\$ 170

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

	Court Ordered Testing	Batesville I-74 TIF	Micro Loan Program	IN Sheriff Deferred Comp.	County Withholdings	Liberty National Life Ins.	Deferred Compensation	Fica Withholdings
Cash and investments - beginning	\$ 19,233	\$ -	\$ 42,553	\$ 67,864	\$ -	\$ 146	\$ -	\$ -
Receipts:								
Taxes	-	151,653	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	8,440	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	7,594,539	76,608	30,108	19,875	448,540
Total receipts	8,440	151,653	-	7,594,539	76,608	30,108	19,875	448,540
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	9,000	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	151,653	-	7,555,314	76,608	29,930	19,875	448,540
Total disbursements	9,000	151,653	-	7,555,314	76,608	29,930	19,875	448,540
Excess (deficiency) of receipts over disbursements	(560)	-	-	39,225	-	178	-	-
Cash and investments - ending	\$ 18,673	\$ -	\$ 42,553	\$ 107,089	\$ -	\$ 324	\$ -	\$ -

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

	Perf	Sheriff Retirement	State Withholdings	Unifirst Uniforms	Garnishments	Cvet	Delinquent Sewer Fees	Financial Institution
Cash and investments - beginning	\$ 114	\$ 7,573	\$ -	\$ 81	\$ 222	\$ -	\$ (2,355)	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	7,531	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	82,041	-	190,723
Charges for services	-	5,457	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	153,199	36,101	189,500	1,831	24,803	-	-	-
Total receipts	153,199	41,558	189,500	1,831	24,803	82,041	7,531	190,723
Disbursements:								
Personal services	-	10,000	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	153,199	18,652	189,500	1,691	24,803	82,041	5,039	190,723
Total disbursements	153,199	28,652	189,500	1,691	24,803	82,041	5,039	190,723
Excess (deficiency) of receipts over disbursements	-	12,906	-	140	-	-	2,492	-
Cash and investments - ending	\$ 114	\$ 20,479	\$ -	\$ 221	\$ 222	\$ -	\$ 137	\$ -

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

	CEDIT For Homestead Credits	1001-2008 State Homestead Cred	Fines & Forfeitures	Infraction Judgments	Overweight Infractions	Death Benefit Fund	Sales Disclosure Fee Fund	Coroner's Cont Ed Fund
Cash and investments - beginning	\$ 15,203	\$ -	\$ 212	\$ 3,704	\$ -	\$ 265	\$ 415	\$ 312
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	3,258	3,018
Fines and forfeits	-	-	-	27,741	12,250	-	-	-
Other receipts	-	1	2,626	-	-	1,449	-	-
Total receipts	-	1	2,626	27,741	12,250	1,449	3,258	3,018
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	22,072	1	2,038	31,374	12,250	1,629	3,383	2,840
Total disbursements	22,072	1	2,038	31,374	12,250	1,629	3,383	2,840
Excess (deficiency) of receipts over disbursements	(22,072)	-	588	(3,633)	-	(180)	(125)	178
Cash and investments - ending	\$ (6,869)	\$ -	\$ 800	\$ 71	\$ -	\$ 85	\$ 290	\$ 490

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

	Interstate Compact Fee Fund	Mortgage Fraud	Child Passenger Restraint Fees	Inheritance Tax	Education Plate Fee	Riverboat - Beltarra	Innkeepers Tax	CAGIT Distribution
Cash and investments - beginning	\$ 125	\$ 703	\$ 25	\$ 7,977	\$ 19	\$ 377,597	\$ 2,315	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	46,180	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	144,776	-	-
Charges for services	1,438	2,640	-	-	-	-	-	-
Fines and forfeits	-	-	75	-	450	-	-	-
Other receipts	-	-	-	-	-	-	-	1,980
Total receipts	1,438	2,640	75	-	450	144,776	46,180	1,980
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	99,938	45,237	-
Capital outlay	-	-	-	-	-	261,511	-	-
Other disbursements	1,563	3,125	100	-	450	-	-	1,980
Total disbursements	1,563	3,125	100	-	450	361,449	45,237	1,980
Excess (deficiency) of receipts over disbursements	(125)	(485)	(25)	-	-	(216,673)	943	-
Cash and investments - ending	\$ -	\$ 218	\$ -	\$ 7,977	\$ 19	\$ 160,924	\$ 3,258	\$ -

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

	CEDIT - Distribution	Clerk ARRA Fund	Title 4-D Incentive	Prosecutor 4-D Incentive-PO	Clerk 4-D Incentive-Pst OC	Clerk Support	Clerk Trust	Clerk Old Trust
Cash and investments - beginning	\$ -	\$ 2,326	\$ 4,948	\$ 29,242	\$ 37,807	\$ 6,430	\$ 576,285	\$ 3,594
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	12,616	18,979	12,616	521,591	2,777,384	2
Total receipts	-	-	12,616	18,979	12,616	521,591	2,777,384	2
Disbursements:								
Personal services	-	-	-	1,336	1,909	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	15,077	20,653	10,710	522,141	2,806,466	-
Total disbursements	-	-	15,077	21,989	12,619	522,141	2,806,466	-
Excess (deficiency) of receipts over disbursements	-	-	(2,461)	(3,010)	(3)	(550)	(29,082)	2
Cash and investments - ending	\$ -	\$ 2,326	\$ 2,487	\$ 26,232	\$ 37,804	\$ 5,880	\$ 547,203	\$ 3,596

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

	Clerk Court Ordered Trust	Sheriff Commissary	Inmate Trust	Treasurer	Interstate Comp - County Share	Reassessment	LOIT Special Dist. Restricted	Rainy Day Restricted
Cash and investments - beginning	\$ 510	\$ 55,634	\$ 27,319	\$ 552,437	\$ -	\$ 150,702	\$ 717,308	\$ -
Receipts:								
Taxes	-	-	-	-	-	197,454	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	20,486	-	-
Charges for services	-	-	-	-	188	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	275,102	345,343	824,065	6,025	236	-	282,692
Total receipts	-	275,102	345,343	824,065	6,213	218,176	-	282,692
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	224,912	-	282,692
Capital outlay	-	-	-	-	-	140	-	-
Other disbursements	3	260,186	343,037	552,437	-	-	717,308	-
Total disbursements	3	260,186	343,037	552,437	-	225,052	717,308	282,692
Excess (deficiency) of receipts over disbursements	(3)	14,916	2,306	271,628	6,213	(6,876)	(717,308)	-
Cash and investments - ending	\$ 507	\$ 70,550	\$ 29,625	\$ 824,065	\$ 6,213	\$ 143,826	\$ -	\$ -

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

	Substance Abuse Outpatient Pro	Pre Trial	Jury Fee Fund	Greater Cincy HAZMAT-Fire Dept	School Supplemental	Solid Waste	Township Tax	Juvenile Detention In Home
Cash and investments - beginning	\$ 15,344	\$ 15,675	\$ 756	\$ -	\$ -	\$ -	\$ -	\$ 5,609
Receipts:								
Taxes	-	-	-	-	69,268	180,226	145,636	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	6,833	16,843	14,680	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	15,238	1,900	-	-	-	-	-
Other receipts	-	17,093	812	-	-	-	-	-
Total receipts	-	32,331	2,712	-	76,101	197,069	160,316	-
Disbursements:								
Personal services	-	7,618	-	-	-	-	-	-
Supplies	-	7,144	-	-	-	-	-	-
Other services and charges	7,523	16,449	-	-	-	-	-	2,423
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	76,101	197,069	160,315	-
Total disbursements	7,523	31,211	-	-	76,101	197,069	160,315	2,423
Excess (deficiency) of receipts over disbursements	(7,523)	1,120	2,712	-	-	-	1	(2,423)
Cash and investments - ending	\$ 7,821	\$ 16,795	\$ 3,468	\$ -	\$ -	\$ -	\$ 1	\$ 3,186

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

	Community Policing	Township Firefighting Tax	Library Tax	Library Debt Payment	Home Incarceration/Work Release	School Debt Service Tax	Ripley Co. Redevelopment Comm.	Corporation Tax
Cash and investments - beginning	\$ 120	\$ -	\$ -	\$ -	\$ 37,929	\$ -	\$ 102,779	\$ -
Receipts:								
Taxes	-	125,863	579,489	95,585	-	4,705,318	-	2,068,711
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	12,464	53,931	11,363	-	428,073	-	166,859
Charges for services	-	-	-	-	21,503	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	4,591	-	31,972	-
Total receipts	-	138,327	633,420	106,948	26,094	5,133,391	31,972	2,235,570
Disbursements:								
Personal services	-	-	-	-	9,666	-	800	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	28,618	-	661	-
Capital outlay	-	-	-	-	15,000	-	-	-
Other disbursements	-	138,326	633,420	106,948	-	5,133,391	-	2,235,571
Total disbursements	-	138,326	633,420	106,948	53,284	5,133,391	1,461	2,235,571
Excess (deficiency) of receipts over disbursements	-	1	-	-	(27,190)	-	30,511	(1)
Cash and investments - ending	\$ 120	\$ 1	\$ -	\$ -	\$ 10,739	\$ -	\$ 133,290	\$ (1)

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

	School Pension Debt	Motor Vehicle Hwy - St Tax	Township Poor	School Transportation	School Capital Projects	Corporation Park	Corp Cumulative Fire Tax	Corporation Park & Rec
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	128,549	480,719	76,295	3,140,944	3,924,420	250,067	43,465	19,393
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	10,753	29,538	7,884	301,942	363,154	15,366	2,671	1,435
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>139,302</u>	<u>510,257</u>	<u>84,179</u>	<u>3,442,886</u>	<u>4,287,574</u>	<u>265,433</u>	<u>46,136</u>	<u>20,828</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	<u>139,303</u>	<u>510,257</u>	<u>84,179</u>	<u>3,442,886</u>	<u>4,287,574</u>	<u>265,432</u>	<u>46,135</u>	<u>20,827</u>
Total disbursements	<u>139,303</u>	<u>510,257</u>	<u>84,179</u>	<u>3,442,886</u>	<u>4,287,574</u>	<u>265,432</u>	<u>46,135</u>	<u>20,827</u>
Excess (deficiency) of receipts over disbursements	<u>(1)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>	<u>1</u>
Cash and investments - ending	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>

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

	Corp.Cum.Cap.Development	Fire Territory	Law Enforc.Cont.Ed.Sheriff	State Welfare Allocation	Bus Replacement	Pretrail Services Clearing Fund	C.C. Project Income Fund
Cash and investments - beginning	\$ -	\$ -	\$ 922	\$ 612,447	\$ -	\$ 810	\$ 141,803
Receipts:							
Taxes	123,730	77,294	-	-	835,081	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	7,366	8,870	-	1,257,969	83,601	-	-
Charges for services	-	-	1,028	-	-	-	271,631
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	702
Total receipts	<u>131,096</u>	<u>86,164</u>	<u>1,028</u>	<u>1,257,969</u>	<u>918,682</u>	<u>-</u>	<u>272,333</u>
Disbursements:							
Personal services	-	-	-	-	-	-	49,181
Supplies	-	-	-	-	-	-	3,804
Other services and charges	-	-	-	-	-	-	137,712
Capital outlay	-	-	-	-	-	-	6,561
Other disbursements	<u>131,095</u>	<u>86,163</u>	<u>1,488</u>	<u>1,870,416</u>	<u>918,683</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>131,095</u>	<u>86,163</u>	<u>1,488</u>	<u>1,870,416</u>	<u>918,683</u>	<u>-</u>	<u>197,258</u>
Excess (deficiency) of receipts over disbursements	<u>1</u>	<u>1</u>	<u>(460)</u>	<u>(612,447)</u>	<u>(1)</u>	<u>-</u>	<u>75,075</u>
Cash and investments - ending	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 462</u>	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ 810</u>	<u>\$ 216,878</u>

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

	Unrestricted LOIT Special Dist	BPPE Late Filing Fee 2017	PTRC	Loc.IncomeTx/PropertyTxRelief	Heritage Barn Public Safety	LIT Certified Shares - Distrib	LIT Economic Dev.-EDIT-Distrib
Cash and investments - beginning	\$ 239,103	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	50	6,142,241	1,547,822
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	804,868	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	380	2,150	466	15,203	-	-	-
Total receipts	380	2,150	466	820,071	50	6,142,241	1,547,822
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	67,979	-	-	-	-	-	-
Other disbursements	-	-	466	795,840	50	6,142,241	1,547,822
Total disbursements	67,979	-	466	795,840	50	6,142,241	1,547,822
Excess (deficiency) of receipts over disbursements	(67,599)	2,150	-	24,231	-	-	-
Cash and investments - ending	\$ 171,504	\$ 2,150	\$ -	\$ 24,231	\$ -	\$ -	\$ -

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

	Riverboat Wagering Tax Rev. Sh	Belterra Revenue Clearing Fund	Wagering Tax Revenue Clearing	Background Check	Bioterrorism Grant (BPRS-A 69)	Ebola Supplemental Funding	HAVATitle III- Nonreverting	STOP Grant
Cash and investments - beginning	\$ 457,081	\$ -	\$ -	\$ 900	\$ 14,741	\$ 458	\$ 34,036	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	274,049	-	-	-	-	-	-
Charges for services	97,970	-	170,716	1,460	4,683	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	601	-	-	-
Total receipts	97,970	274,049	170,716	1,460	5,284	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	14,877
Supplies	-	-	-	-	4,945	-	-	-
Other services and charges	-	-	-	-	1,420	-	-	157
Capital outlay	-	-	-	-	-	117	-	-
Other disbursements	-	274,049	170,716	532	-	-	-	-
Total disbursements	-	274,049	170,716	532	6,365	117	-	15,034
Excess (deficiency) of receipts over disbursements	97,970	-	-	928	(1,081)	(117)	-	(15,034)
Cash and investments - ending	\$ 555,051	\$ -	\$ -	\$ 1,828	\$ 13,660	\$ 341	\$ 34,036	\$ (15,034)

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

	NACCHO/Ctr for Disease Control	EMPG Local - 2015	RCCF - Crum Grant	RC Substance Abuse Grant-LLC	Juv. Substance Abuse Fund	Historic Landmarks Foundation	ISDH-MRC Grant
Cash and investments - beginning	\$ 681	\$ -	\$ 42	\$ 555	\$ 10,342	\$ 1,500	\$ 12,655
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	360	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	239	-	-	2,000	-	-	-
Total receipts	239	-	-	2,000	360	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	917	-	-	-	510	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	555	-	-	-
Total disbursements	917	-	-	555	510	-	-
Excess (deficiency) of receipts over disbursements	(678)	-	-	1,445	(150)	-	-
Cash and investments - ending	\$ 3	\$ -	\$ 42	\$ 2,000	\$ 10,192	\$ 1,500	\$ 12,655

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

	Endowment Fund	Court Interpretive Services	RCCF-Military Service Fund	Trail-Riders	State Homeland Security Program	JDAI Grant - Probation	Decatur Co. REMC-EMS Training	Drug Awareness Coalition/RCATS
Cash and investments - beginning	\$ 9,642	\$ 118	\$ 883	\$ 19	\$ -	\$ 15,930	\$ 1,500	\$ 3,000
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	73,910	-	-
Charges for services	-	-	-	-	10,364	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	8,880	-	8,880	-	-	-	-	3,000
Total receipts	8,880	-	8,880	-	10,364	73,910	-	3,000
Disbursements:								
Personal services	-	-	-	-	-	48,895	-	-
Supplies	-	-	-	-	-	3,003	-	-
Other services and charges	9,475	-	-	-	-	4,522	-	1,500
Capital outlay	-	-	-	-	-	2,865	-	-
Other disbursements	-	-	-	-	10,364	-	-	-
Total disbursements	9,475	-	-	-	10,364	59,285	-	1,500
Excess (deficiency) of receipts over disbursements	(595)	-	8,880	-	-	14,625	-	1,500
Cash and investments - ending	\$ 9,047	\$ 118	\$ 9,763	\$ 19	\$ -	\$ 30,555	\$ 1,500	\$ 4,500

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

	State Probation Grant	IN Judicial Center Support	ISDHD9-MRC	Tyson Grant R.C. Veterans Van	RCCF-R.C. Law Enforcement P25	RSRF Grant-Highway Broom	RSRF GRANT-Park Bleachers
Cash and investments - beginning	\$ 14,343	\$ 732	\$ -	\$ 26,100	\$ 3,395	\$ 20,000	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	61,500	-	-	-	-	-	-
Charges for services	-	-	12,532	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	20,000
Total receipts	61,500	-	12,532	-	-	-	20,000
Disbursements:							
Personal services	62,159	-	-	-	-	-	-
Supplies	-	-	-	-	3,395	-	-
Other services and charges	-	-	-	-	-	-	20,000
Capital outlay	-	-	10,689	26,100	-	20,000	-
Other disbursements	-	-	1,843	-	-	-	-
Total disbursements	62,159	-	12,532	26,100	3,395	20,000	20,000
Excess (deficiency) of receipts over disbursements	(659)	-	-	(26,100)	(3,395)	(20,000)	-
Cash and investments - ending	\$ 13,684	\$ 732	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Campaign For Tobacco-Free Kids	Local Road & Bridge Matching	Lions Club - RCATS Grant	IHCDA Grant	Tobacco Prevention Coalition	RSRF - Dump Truck Grant	RSRF - Radio Programing
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	250	-	-	-	10,836	-	-
Charges for services	-	-	-	88,433	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	1,000,000	1,000	-	-	20,000	7,000
Total receipts	250	1,000,000	1,000	88,433	10,836	20,000	7,000
Disbursements:							
Personal services	-	-	-	-	8,637	-	-
Supplies	-	-	-	-	132	-	7,000
Other services and charges	-	-	-	8,000	589	-	-
Capital outlay	-	-	1,000	-	280	20,000	-
Other disbursements	-	-	-	78,783	-	-	-
Total disbursements	-	-	1,000	86,783	9,638	20,000	7,000
Excess (deficiency) of receipts over disbursements	250	1,000,000	-	1,650	1,198	-	-
Cash and investments - ending	\$ 250	\$ 1,000,000	\$ -	\$ 1,650	\$ 1,198	\$ -	\$ -

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

	SE REMC - Recovery Group	SE REMC-Fairgrounds Sign Grant	2017 R.R. Grant	Tyson Grant Evening Reporting	Black Fund/Water Modification	2017 Interact for Health Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,295	1,375	31,605	4,185	3,950	20,000
Total receipts	2,295	1,375	31,605	4,185	3,950	20,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	36	-	-
Other services and charges	856	1,375	31,605	1,800	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	856	1,375	31,605	1,836	-	-
Excess (deficiency) of receipts over disbursements	1,439	-	-	2,349	3,950	20,000
Cash and investments - ending	\$ 1,439	\$ -	\$ -	\$ 2,349	\$ 3,950	\$ 20,000

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

	2016 EMP Grant	Drug Prosecution Grant	RSRF - EMS Cot Grant	RC Hazard Mitigation Plan	Homeland Security(Cradlepoint)	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,723,288
Receipts:						
Taxes	-	-	-	-	-	33,471,268
Licenses and permits	-	-	-	-	-	74,479
Intergovernmental receipts	2,014	2,000	-	-	-	7,913,085
Charges for services	-	-	-	-	-	3,492,378
Fines and forfeits	-	-	-	-	-	97,493
Other receipts	-	-	13,750	-	-	15,950,514
Total receipts	2,014	2,000	13,750	-	-	60,999,217
Disbursements:						
Personal services	-	-	-	-	-	8,611,952
Supplies	-	-	-	-	-	871,297
Other services and charges	-	-	-	-	-	5,439,792
Capital outlay	2,014	-	-	-	-	999,160
Other disbursements	-	-	-	-	-	44,446,990
Total disbursements	2,014	-	-	-	-	60,369,191
Excess (deficiency) of receipts over disbursements	-	2,000	13,750	-	-	630,026
Cash and investments - ending	\$ -	\$ 2,000	\$ 13,750	\$ -	\$ -	\$ 16,353,314

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

	County General	Accident Report Fund	Building Permit Bonds	CAGIT County Certified Shares	Edit Tax	City & Town Court Costs	Clerk Perpetuation Fund	Community Corrections
Cash and investments - beginning	\$ 1,793,963	\$ 13,574	\$ 21,110	\$ 676,961	\$ 1,286,798	\$ 44,663	\$ 4,515	\$ 76,996
Receipts:								
Taxes	6,544,641	-	-	-	1,179,191	-	-	-
Licenses and permits	80,696	-	-	-	-	-	-	-
Intergovernmental receipts	320,269	-	-	-	-	-	-	238,406
Charges for services	530,743	9,263	-	-	-	-	-	-
Fines and forfeits	8,370	-	-	-	-	-	-	-
Other receipts	641,865	-	-	-	-	4,097	11,523	3,669
Total receipts	8,126,584	9,263	-	-	1,179,191	4,097	11,523	242,075
Disbursements:								
Personal services	5,189,089	-	-	-	-	-	6,160	241,740
Supplies	413,680	-	-	-	-	-	-	-
Other services and charges	1,330,429	-	-	-	1,054,418	-	-	4,333
Capital outlay	3,532	-	-	-	-	-	-	-
Other disbursements	129,609	1,924	-	-	-	-	-	-
Total disbursements	7,066,339	1,924	-	-	1,054,418	-	6,160	246,073
Excess (deficiency) of receipts over disbursements	1,060,245	7,339	-	-	124,773	4,097	5,363	(3,998)
Cash and investments - ending	\$ 2,854,208	\$ 20,913	\$ 21,110	\$ 676,961	\$ 1,411,571	\$ 48,760	\$ 9,878	\$ 72,998

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

	Community Transition Program	County Sales Disclosure Fee	Covered Bridge Fund	Cumulative Bridge	Co.Cum.Cap.Dev.	Drug Free	Emergency Medical Serv. EMS Fu	Local Emergency Planning
Cash and investments - beginning	\$ -	\$ 14,233	\$ 18,750	\$ 631,219	\$ 310,566	\$ 24,448	\$ 199,749	\$ 4,234
Receipts:								
Taxes	-	-	-	529,909	239,784	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	57,030	25,806	-	-	-
Charges for services	2,750	3,585	3,700	7,194	-	-	399,950	4,603
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	71	23,242	32,400	20
Total receipts	2,750	3,585	3,700	594,133	265,661	23,242	432,350	4,623
Disbursements:								
Personal services	-	-	-	121,118	67,022	-	441,957	-
Supplies	-	655	-	68,056	-	-	40,905	35
Other services and charges	2,750	287	-	143,630	95,377	22,000	91,809	1,453
Capital outlay	-	2,000	-	51,380	43,490	-	-	-
Other disbursements	-	5	-	-	10	-	-	-
Total disbursements	2,750	2,947	-	384,184	205,899	22,000	574,671	1,488
Excess (deficiency) of receipts over disbursements	-	638	3,700	209,949	59,762	1,242	(142,321)	3,135
Cash and investments - ending	\$ -	\$ 14,871	\$ 22,450	\$ 841,168	\$ 370,328	\$ 25,690	\$ 57,428	\$ 7,369

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

	Extradition & Sheriff Assistance	Firearms Training Fund	County Health Department	Ident. Security Protection Fd	Levy Excess Fund	Health Maintenance	Local Road & Streets	County Misdemeanant Fund
Cash and investments - beginning	\$ 65	\$ 39,072	\$ 51,666	\$ 9,021	\$ 82	\$ 74,734	\$ 357,762	\$ 80,950
Receipts:								
Taxes	-	-	222,562	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	23,953	-	-	-	502,846	-
Charges for services	-	9,350	55,807	4,217	-	33,139	-	17,723
Fines and forfeits	-	-	36,270	-	-	-	-	-
Other receipts	-	-	459	-	-	643	-	360
Total receipts	-	9,350	339,051	4,217	-	33,782	502,846	18,083
Disbursements:								
Personal services	-	-	276,249	-	-	9,295	-	-
Supplies	-	-	4,978	-	-	479	-	6,800
Other services and charges	-	-	32,480	1,283	-	6,437	186,209	10,112
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	9,718	171	-	-	-	-	-
Total disbursements	-	9,718	313,878	1,283	-	16,211	186,209	16,912
Excess (deficiency) of receipts over disbursements	-	(368)	25,173	2,934	-	17,571	316,637	1,171
Cash and investments - ending	\$ 65	\$ 38,704	\$ 76,839	\$ 11,955	\$ 82	\$ 92,305	\$ 674,399	\$ 82,121

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

	Highway Department	Plat Book Fund	Rainy Day Fund	Recorders Perp	Riverboat Gaming Fund	Supp Pub Def Serv Fund	Excess Tax	Co.Surv.Cornr Perp. Fund
Cash and investments - beginning	\$ 1,727,862	\$ 90,827	\$ 2,000,591	\$ 173,939	\$ 372,758	\$ 87,609	\$ 57,511	\$ 77,425
Receipts:								
Taxes	-	-	-	-	-	-	36,763	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	3,488,287	-	-	-	361,640	-	-	-
Charges for services	2,831	5,885	-	64,464	-	-	-	20,970
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	285,200	6,347	-	-	-	17,335	-	-
Total receipts	3,776,318	12,232	-	64,464	361,640	17,335	36,763	20,970
Disbursements:								
Personal services	1,238,629	15,283	-	-	161,426	-	-	-
Supplies	396,396	-	-	-	-	-	-	568
Other services and charges	801,061	29,502	-	7,200	220,429	35,606	-	1,040
Capital outlay	72,756	-	-	-	30,181	-	-	423
Other disbursements	-	5	-	275	-	-	47,618	-
Total disbursements	2,508,842	44,790	-	7,475	412,036	35,606	47,618	2,031
Excess (deficiency) of receipts over disbursements	1,267,476	(32,558)	-	56,989	(50,396)	(18,271)	(10,855)	18,939
Cash and investments - ending	\$ 2,995,338	\$ 58,269	\$ 2,000,591	\$ 230,928	\$ 322,362	\$ 69,338	\$ 46,656	\$ 96,364

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

	Tax Sale Redemption	Surplus Tax Sale	Health Dept. Trust Acct.	Gal Casa	Auditors Ineligible Deductions	Elected Official Training Fund	Park & Recreation	Statewide 9-1-1
Cash and investments - beginning	\$ 2,790	\$ 561,642	\$ 30,334	\$ 11,390	\$ 126,101	\$ 15,054	\$ 142,909	\$ 512,202
Receipts:								
Taxes	-	-	-	-	-	-	99,358	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	29,766	-	-	10,693	15,894
Charges for services	39,840	-	19,245	-	-	4,217	42,005	420,029
Fines and forfeits	-	-	2,673	-	-	-	-	-
Other receipts	-	256,811	546	-	-	-	4,888	2,742
Total receipts	39,840	256,811	22,464	29,766	-	4,217	156,944	438,665
Disbursements:								
Personal services	-	-	1,829	-	-	-	68,312	315,456
Supplies	-	-	8,547	-	4,983	-	954	920
Other services and charges	12,583	-	1,170	32,210	-	938	62,326	73,142
Capital outlay	-	-	10,300	-	-	-	-	85,629
Other disbursements	55,449	307,294	-	-	-	-	-	-
Total disbursements	68,032	307,294	21,846	32,210	4,983	938	131,592	475,147
Excess (deficiency) of receipts over disbursements	(28,192)	(50,483)	618	(2,444)	(4,983)	3,279	25,352	(36,482)
Cash and investments - ending	\$ (25,402)	\$ 511,159	\$ 30,952	\$ 8,946	\$ 121,118	\$ 18,333	\$ 168,261	\$ 475,720

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

	Adult Probation	Juvenile Probation	Adult Administrative Fees	Alternative Dispute Resolution	County User Fee Fund	Sheriff Sale Administration	Victim Assistance Grant	Veterans Van Donations
Cash and investments - beginning	\$ 115,728	\$ 65,440	\$ 25,590	\$ 6,585	\$ 23,633	\$ 24,438	\$ (15,970)	\$ 170
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	118,372	7,450	26,967	-	-	5,775	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	2,733	2,135	-	123,980	-
Total receipts	118,372	7,450	26,967	2,733	2,135	5,775	123,980	-
Disbursements:								
Personal services	75,914	5,626	27,409	-	-	-	112,216	-
Supplies	-	-	-	-	-	4,185	1,442	-
Other services and charges	5,184	967	-	-	-	3,200	3,499	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	599	-	-	-
Total disbursements	81,098	6,593	27,409	-	599	7,385	117,157	-
Excess (deficiency) of receipts over disbursements	37,274	857	(442)	2,733	1,536	(1,610)	6,823	-
Cash and investments - ending	\$ 153,002	\$ 66,297	\$ 25,148	\$ 9,318	\$ 25,169	\$ 22,828	\$ (9,147)	\$ 170

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

	Court Ordered Testing	Batesville I-74 TIF	Micro Loan Program	IN Sheriff Deferred Comp.	County Withholdings	Liberty National Life Ins.	Deferred Compensation	Fica Withholdings
Cash and investments - beginning	\$ 18,673	\$ -	\$ 42,553	\$ 107,089	\$ -	\$ 324	\$ -	\$ -
Receipts:								
Taxes	-	133,246	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	8,494	-	-	4,564	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	150	-	-	8,219,173	79,593	28,866	20,020	454,492
Total receipts	8,644	133,246	-	8,223,737	79,593	28,866	20,020	454,492
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	9,000	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	133,246	-	7,932,832	79,593	27,044	20,020	454,492
Total disbursements	9,000	133,246	-	7,932,832	79,593	27,044	20,020	454,492
Excess (deficiency) of receipts over disbursements	(356)	-	-	290,905	-	1,822	-	-
Cash and investments - ending	\$ 18,317	\$ -	\$ 42,553	\$ 397,994	\$ -	\$ 2,146	\$ -	\$ -

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

	Perf	Sheriff Retirement	State Withholdings	Unifirst Uniforms	Garnishments	Cvet	Delinquent Sewer Fees	Financial Institution
Cash and investments - beginning	\$ 114	\$ 20,479	\$ -	\$ 221	\$ 222	\$ -	\$ 137	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	5,426	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	79,578	-	180,264
Charges for services	-	6,145	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	157,839	36,861	191,778	1,387	14,318	-	-	-
Total receipts	157,839	43,006	191,778	1,387	14,318	79,578	5,426	180,264
Disbursements:								
Personal services	-	20,000	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	157,839	19,242	191,778	1,447	14,318	79,578	6,334	180,264
Total disbursements	157,839	39,242	191,778	1,447	14,318	79,578	6,334	180,264
Excess (deficiency) of receipts over disbursements	-	3,764	-	(60)	-	-	(908)	-
Cash and investments - ending	\$ 114	\$ 24,243	\$ -	\$ 161	\$ 222	\$ -	\$ (771)	\$ -

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

	CEDIT For Homestead Credits	1001-2008 State Homestead Cred	Fines & Forfeitures	Infraction Judgments	Overweight Infractions	Death Benefit Fund	Sales Disclosure Fee Fund	Coroner's Cont Ed Fund
Cash and investments - beginning	\$ (6,869)	\$ -	\$ 800	\$ 71	\$ -	\$ 85	\$ 290	\$ 490
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	3,585	3,199
Fines and forfeits	-	-	-	22,596	3,060	-	-	-
Other receipts	6,869	-	2,684	1,529	-	1,420	-	-
Total receipts	6,869	-	2,684	24,125	3,060	1,420	3,585	3,199
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	4,001	-	2,984	22,490	3,060	1,320	3,260	3,162
Total disbursements	4,001	-	2,984	22,490	3,060	1,320	3,260	3,162
Excess (deficiency) of receipts over disbursements	2,868	-	(300)	1,635	-	100	325	37
Cash and investments - ending	\$ (4,001)	\$ -	\$ 500	\$ 1,706	\$ -	\$ 185	\$ 615	\$ 527

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

	Interstate Compact Fee Fund	Mortgage Fraud	Child Passenger Restraint Fees	Inheritance Tax	Education Plate Fee	Riverboat - Beltarra	Innkeepers Tax	CAGIT Distribution
Cash and investments - beginning	\$ -	\$ 218	\$ -	\$ 7,977	\$ 19	\$ 160,924	\$ 3,258	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	58,764	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	150,558	-	-
Charges for services	1,313	2,685	-	-	-	11,590	-	-
Fines and forfeits	-	-	175	-	413	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	1,313	2,685	175	-	413	162,148	58,764	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	57,266	-
Capital outlay	-	-	-	-	-	61,590	-	-
Other disbursements	1,000	2,443	175	-	375	-	-	-
Total disbursements	1,000	2,443	175	-	375	61,590	57,266	-
Excess (deficiency) of receipts over disbursements	313	242	-	-	38	100,558	1,498	-
Cash and investments - ending	\$ 313	\$ 460	\$ -	\$ 7,977	\$ 57	\$ 261,482	\$ 4,756	\$ -

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

	CEDIT - Distribution	Clerk ARRA Fund	Title 4-D Incentive	Prosecutor 4-D Incentive-PO	Clerk 4-D Incentive-Pst OC	Clerk Support	Clerk Trust	Clerk Old Trust
Cash and investments - beginning	\$ -	\$ 2,326	\$ 2,487	\$ 26,232	\$ 37,804	\$ 5,880	\$ 547,203	\$ 3,596
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	12,572	18,918	14,898	539,706	2,021,588	3
Total receipts	-	-	12,572	18,918	14,898	539,706	2,021,588	3
Disbursements:								
Personal services	-	-	-	1,009	1,941	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	2,326	12,568	9,750	10,920	536,421	1,981,920	-
Total disbursements	-	2,326	12,568	10,759	12,861	536,421	1,981,920	-
Excess (deficiency) of receipts over disbursements	-	(2,326)	4	8,159	2,037	3,285	39,668	3
Cash and investments - ending	\$ -	\$ -	\$ 2,491	\$ 34,391	\$ 39,841	\$ 9,165	\$ 586,871	\$ 3,599

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

	Clerk Court Ordered Trust	Sheriff Commissary	Inmate Trust	Treasurer	Interstate Comp - County Share	Reassessment	LOIT Special Dist. Restricted	Rainy Day Restricted
Cash and investments - beginning	\$ 507	\$ 70,550	\$ 29,625	\$ 824,065	\$ 6,213	\$ 143,826	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	35,769	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	3,850	-	-
Charges for services	-	-	-	-	1,250	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	297,322	369,628	759,520	-	237	439,408	-
Total receipts	-	297,322	369,628	759,520	1,250	39,856	439,408	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	151,431	-	-
Capital outlay	-	-	-	-	-	48	-	-
Other disbursements	-	298,928	369,625	824,065	-	-	-	-
Total disbursements	-	298,928	369,625	824,065	-	151,479	-	-
Excess (deficiency) of receipts over disbursements	-	(1,606)	3	(64,545)	1,250	(111,623)	439,408	-
Cash and investments - ending	\$ 507	\$ 68,944	\$ 29,628	\$ 759,520	\$ 7,463	\$ 32,203	\$ 439,408	\$ -

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

	Substance Abuse Outpatient Pro	Pre Trial	Jury Fee Fund	Greater Cincy HAZMAT-Fire Dept	School Supplemental	Solid Waste	Township Tax	Juvenile Detention In Home
Cash and investments - beginning	\$ 7,821	\$ 16,795	\$ 3,468	\$ -	\$ -	\$ -	\$ 1	\$ 3,186
Receipts:								
Taxes	-	-	-	-	68,127	188,118	151,958	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	7,127	18,469	16,332	-
Charges for services	-	-	-	-	-	-	-	65
Fines and forfeits	-	20,121	1,900	-	-	-	-	-
Other receipts	-	18,323	991	1,100	-	-	-	-
Total receipts	-	38,444	2,891	1,100	75,254	206,587	168,290	65
Disbursements:								
Personal services	-	3,046	-	-	-	-	-	-
Supplies	-	5,481	-	-	-	-	-	-
Other services and charges	990	20,531	-	-	-	-	-	1,412
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	1,100	75,253	206,586	168,290	-
Total disbursements	990	29,058	-	1,100	75,253	206,586	168,290	1,412
Excess (deficiency) of receipts over disbursements	(990)	9,386	2,891	-	1	1	-	(1,347)
Cash and investments - ending	\$ 6,831	\$ 26,181	\$ 6,359	\$ -	\$ 1	\$ 1	\$ 1	\$ 1,839

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

	Community Policing	Township Firefighting Tax	Library Tax	Library Debt Payment	Home Incarceration/Work Release	School Debt Service Tax	Ripley Co. Redevelopment Comm.	Corporation Tax
Cash and investments - beginning	\$ 120	\$ 1	\$ -	\$ -	\$ 10,739	\$ -	\$ 133,290	\$ (1)
Receipts:								
Taxes	-	131,958	612,626	106,528	-	4,951,420	-	2,094,770
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	14,205	59,369	12,963	-	485,018	-	173,788
Charges for services	-	-	-	-	26,741	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	271	-	32,179	-
Total receipts	-	146,163	671,995	119,491	27,012	5,436,438	32,179	2,268,558
Disbursements:								
Personal services	-	-	-	-	10,549	-	1,100	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	11,863	-	2,005	-
Capital outlay	-	-	-	-	12,041	-	-	-
Other disbursements	56	146,163	671,995	119,491	700	5,436,438	-	2,268,558
Total disbursements	56	146,163	671,995	119,491	35,153	5,436,438	3,105	2,268,558
Excess (deficiency) of receipts over disbursements	(56)	-	-	-	(8,141)	-	29,074	-
Cash and investments - ending	\$ 64	\$ 1	\$ -	\$ -	\$ 2,598	\$ -	\$ 162,364	\$ (1)

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

	School Pension Debt	Motor Vehicle Hwy - St Tax	Township Poor	School Transportation	School Capital Projects	Corporation Park	Corp Cumulative Fire Tax	Corporation Park & Rec
Cash and investments - beginning	\$ (1)	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 1	\$ 1
Receipts:								
Taxes	112,406	496,190	77,388	3,400,088	3,859,692	318,514	44,145	18,769
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	10,298	31,564	8,312	344,183	377,003	21,969	2,808	1,506
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>122,704</u>	<u>527,754</u>	<u>85,700</u>	<u>3,744,271</u>	<u>4,236,695</u>	<u>340,483</u>	<u>46,953</u>	<u>20,275</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	<u>122,705</u>	<u>527,754</u>	<u>85,700</u>	<u>3,744,271</u>	<u>4,236,695</u>	<u>340,482</u>	<u>46,953</u>	<u>20,275</u>
Total disbursements	<u>122,705</u>	<u>527,754</u>	<u>85,700</u>	<u>3,744,271</u>	<u>4,236,695</u>	<u>340,482</u>	<u>46,953</u>	<u>20,275</u>
Excess (deficiency) of receipts over disbursements	<u>(1)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ (2)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ 1</u>	<u>\$ 1</u>

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

	Corp.Cum.Cap.Development	Fire Territory	Law Enforc.Cont.Ed.Sheriff	State Welfare Allocation	Bus Replacement	Pretrail Services Clearing Fund	C.C. Project Income Fund
Cash and investments - beginning	\$ 1	\$ 1	\$ 462	\$ -	\$ (1)	\$ 810	\$ 216,878
Receipts:							
Taxes	131,705	80,023	-	-	879,384	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	8,560	9,301	-	1,381,521	92,515	-	-
Charges for services	-	-	1,095	-	-	-	292,709
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	3,123
Total receipts	<u>140,265</u>	<u>89,324</u>	<u>1,095</u>	<u>1,381,521</u>	<u>971,899</u>	<u>-</u>	<u>295,832</u>
Disbursements:							
Personal services	-	-	-	-	-	-	69,129
Supplies	-	-	-	-	-	-	8,784
Other services and charges	-	-	-	-	-	-	169,824
Capital outlay	-	-	-	-	-	-	10,956
Other disbursements	140,265	89,324	754	1,381,521	971,899	-	600
Total disbursements	<u>140,265</u>	<u>89,324</u>	<u>754</u>	<u>1,381,521</u>	<u>971,899</u>	<u>-</u>	<u>259,293</u>
Excess (deficiency) of receipts over disbursements	-	-	341	-	-	-	36,539
Cash and investments - ending	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 803</u>	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ 810</u>	<u>\$ 253,417</u>

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

	Unrestricted LOIT Special Dist	BPPE Late Filing Fee 2017	PTRC	Loc.IncomeTx/PropertyTxRelief	Heritage Barn Public Safety	LIT Certified Shares - Distrib	LIT Economic Dev.-EDIT-Distrib
Cash and investments - beginning	\$ 171,504	\$ 2,150	\$ -	\$ 24,231	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	6,485,484	1,650,121
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	832,503	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	4,325	-	-	-	-	-
Total receipts	-	4,325	-	832,503	-	6,485,484	1,650,121
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	838,342	-	6,485,484	1,650,121
Total disbursements	-	-	-	838,342	-	6,485,484	1,650,121
Excess (deficiency) of receipts over disbursements	-	4,325	-	(5,839)	-	-	-
Cash and investments - ending	\$ 171,504	\$ 6,475	\$ -	\$ 18,392	\$ -	\$ -	\$ -

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

	Riverboat Wagering Tax Rev. Sh	Belterra Revenue Clearing Fund	Wagering Tax Revenue Clearing	Background Check	Bioterrorism Grant (BPRS-A 69)	Ebola Supplemental Funding	HAVATitle III- Nonreverting	STOP Grant
Cash and investments - beginning	\$ 555,051	\$ -	\$ -	\$ 1,828	\$ 13,660	\$ 341	\$ 34,036	\$ (15,034)
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	284,994	-	-	-	-	-	44,172
Charges for services	97,970	-	170,716	1,140	16,539	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	97,970	284,994	170,716	1,140	16,539	-	-	44,172
Disbursements:								
Personal services	-	-	-	-	-	-	-	60,062
Supplies	-	-	-	-	13,011	-	-	-
Other services and charges	-	-	-	-	2,870	-	-	3,000
Capital outlay	-	-	-	-	4,157	-	-	-
Other disbursements	-	284,994	170,716	2,766	-	-	34,036	-
Total disbursements	-	284,994	170,716	2,766	20,038	-	34,036	63,062
Excess (deficiency) of receipts over disbursements	97,970	-	-	(1,626)	(3,499)	-	(34,036)	(18,890)
Cash and investments - ending	\$ 653,021	\$ -	\$ -	\$ 202	\$ 10,161	\$ 341	\$ -	\$ (33,924)

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

	NACCHO/Ctr for Disease Control	EMPG Local - 2015	RCCF - Crum Grant	RC Substance Abuse Grant-LLC	Juv. Substance Abuse Fund	Historic Landmarks Foundation	ISDH-MRC Grant	Endowment Fund
Cash and investments - beginning	\$ 3	\$ -	\$ 42	\$ 2,000	\$ 10,192	\$ 1,500	\$ 12,655	\$ 9,047
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	2,000	23	-	-	8,800
Total receipts	-	-	-	2,000	23	-	-	8,800
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	1,990	-	-	8,650
Capital outlay	-	5,374	-	-	-	-	-	-
Other disbursements	-	-	-	1,917	-	-	-	-
Total disbursements	-	5,374	-	1,917	1,990	-	-	8,650
Excess (deficiency) of receipts over disbursements	-	(5,374)	-	83	(1,967)	-	-	150
Cash and investments - ending	\$ 3	\$ (5,374)	\$ 42	\$ 2,083	\$ 8,225	\$ 1,500	\$ 12,655	\$ 9,197

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

	Court Interpretive Services	RCCF-Military Service Fund	Trail-Riders	State Homeland Security Program	JDAI Grant - Probation	Decatur Co. REMC-EMS Training	Drug Awareness Coalition/RCATS
Cash and investments - beginning	\$ 118	\$ 9,763	\$ 19	\$ -	\$ 30,555	\$ 1,500	\$ 4,500
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	91,682	-	-
Charges for services	-	-	-	23,839	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	3,000
Total receipts	-	-	-	23,839	91,682	-	3,000
Disbursements:							
Personal services	-	-	-	-	49,280	-	-
Supplies	-	-	-	-	2,024	-	-
Other services and charges	-	-	-	-	3,242	-	1,500
Capital outlay	-	-	-	23,839	27,563	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	23,839	82,109	-	1,500
Excess (deficiency) of receipts over disbursements	-	-	-	-	9,573	-	1,500
Cash and investments - ending	\$ 118	\$ 9,763	\$ 19	\$ -	\$ 40,128	\$ 1,500	\$ 6,000

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

	State Probation Grant	IN Judicial Center Support	ISDHD9-MRC	Tyson Grant R.C. Veterans Van	RCCF-R.C. Law Enforcement P25	RSRF Grant-Highway Broom	RSRF GRANT-Park Bleachers
Cash and investments - beginning	\$ 13,684	\$ 732	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	61,500	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	77	-	-	-	-	-	-
Total receipts	61,577	-	-	-	-	-	-
Disbursements:							
Personal services	57,651	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	57,651	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	3,926	-	-	-	-	-	-
Cash and investments - ending	\$ 17,610	\$ 732	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Campaign For Tobacco-Free Kids	Local Road & Bridge Matching	Lions Club - RCATS Grant	IHCDA Grant	Tobacco Prevention Coalition	RSRF - Dump Truck Grant	RSRF - Radio Programing
Cash and investments - beginning	\$ 250	\$ 1,000,000	\$ -	\$ 1,650	\$ 1,198	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	833,700	-	-	25,467	-	-
Charges for services	-	-	-	205,202	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	54,665	323	-	-
Total receipts	-	833,700	-	259,867	25,790	-	-
Disbursements:							
Personal services	-	-	-	-	25,205	-	-
Supplies	-	-	-	-	1,888	-	-
Other services and charges	-	1,103,800	-	-	937	-	-
Capital outlay	-	-	-	-	1,199	-	-
Other disbursements	-	722,100	-	261,517	-	-	-
Total disbursements	-	1,825,900	-	261,517	29,229	-	-
Excess (deficiency) of receipts over disbursements	-	(992,200)	-	(1,650)	(3,439)	-	-
Cash and investments - ending	\$ 250	\$ 7,800	\$ -	\$ -	\$ (2,241)	\$ -	\$ -

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

	SE REMC - Recovery Group	SE REMC-Fairgrounds Sign Grant	2017 R.R. Grant	Tyson Grant Evening Reporting	Black Fund/Water Modification	2017 Interact for Health Grant
Cash and investments - beginning	\$ 1,439	\$ -	\$ -	\$ 2,349	\$ 3,950	\$ 20,000
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	50	-	-	-	-	-
Total receipts	50	-	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	18,976
Other services and charges	1,269	-	-	1,800	-	-
Capital outlay	-	-	-	-	3,950	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,269	-	-	1,800	3,950	18,976
Excess (deficiency) of receipts over disbursements	(1,219)	-	-	(1,800)	(3,950)	(18,976)
Cash and investments - ending	\$ 220	\$ -	\$ -	\$ 549	\$ -	\$ 1,024

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

	2016 EMP Grant	Drug Prosecution Grant	RSRF - EMS Cot Grant	RC Hazard Mitigation Plan	Homeland Security(Cradlepoint)	Totals
Cash and investments - beginning	\$ -	\$ 2,000	\$ 13,750	\$ -	\$ -	\$ 16,353,314
Receipts:						
Taxes	-	-	-	-	-	34,944,827
Licenses and permits	-	-	-	-	-	80,696
Intergovernmental receipts	-	-	-	15,000	-	9,922,166
Charges for services	-	-	-	-	-	3,571,418
Fines and forfeits	-	-	-	-	-	95,578
Other receipts	-	-	-	-	-	15,241,095
Total receipts	-	-	-	15,000	-	63,855,780
Disbursements:						
Personal services	-	-	-	-	-	8,673,702
Supplies	-	-	-	-	-	1,003,747
Other services and charges	-	-	-	15,000	-	5,841,444
Capital outlay	-	2,000	-	-	8,467	460,875
Other disbursements	-	-	-	-	-	45,197,318
Total disbursements	-	2,000	-	15,000	8,467	61,177,086
Excess (deficiency) of receipts over disbursements	-	(2,000)	-	-	(8,467)	2,678,694
Cash and investments - ending	\$ -	\$ -	\$ 13,750	\$ -	\$ (8,467)	\$ 19,032,008

RIPLEY COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2018

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
John Deere Financial	3 Road Grader leases	\$ 53,483	12/22/2014	12/22/2019
SECAP Financial	mail machine	<u>10,617</u>	5/8/2017	5/8/2021
Total governmental activities		<u>64,100</u>		
Total of annual lease payments		<u><u>\$ 64,100</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/>.