

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

FINANCIAL STATEMENT AUDIT REPORT

OF

RIPLEY COUNTY, INDIANA

January 1, 2020 to December 31, 2020



FILED
10/26/2021

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-4
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	6-7
Notes to Financial Statement	8-12
Other Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	14-36
Schedule of Capital Assets.....	37
Other Reports.....	38

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Amy Copeland	01-01-20 to 12-31-21
County Treasurer	Cathy Volz Lisa Vestal	01-01-20 to 12-31-20 01-01-21 to 12-31-21
Clerk of the Circuit Court	Ginger J. Bradford	01-01-20 to 12-31-21
County Sheriff	Jeff Cumberworth	01-01-20 to 12-31-21
County Recorder	Mary Ann McCoy	01-01-20 to 12-31-21
President of the Board of County Commissioners	Mark A. Horstman	01-01-20 to 12-31-20
President of the County Council	Brenda Wetzler Ron J. Decker	01-01-20 to 12-31-20 01-01-21 to 12-31-21



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF RIPLEY COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Ripley County (County), which comprises the financial position and results of operations for the year ended December 31, 2020, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

As discussed in Note 1 to the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2020.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2020, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.


Other Matters

Other Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated October 4, 2021, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


Paul D. Joyce, CPA
State Examiner

October 4, 2021

FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

RIPLEY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
Sheriff Commissary	\$ 11,065	\$ 317,001	\$ 304,101	\$ 23,965
County General	4,156,387	9,090,324	7,897,987	5,348,724
Accident Report Fund	24,082	3,536	892	26,726
Building Permit Bonds	21,110	-	-	21,110
EDIT Tax	2,237,472	1,369,869	1,327,610	2,279,731
City & Town Court Costs	53,926	4,184	-	58,110
Clerk Perpetuation Fund	16,172	10,097	5,052	21,217
Community Corrections	31,850	266,100	264,926	33,024
Community Transition Program	925	-	-	925
County Sales Disclosure Fee	16,726	3,460	3,193	16,993
Covered Bridge Fund	3,868	3,700	-	7,568
Cumulative Bridge	793,736	588,680	597,505	784,911
Co.Cum.Cap.Dev.	334,023	263,176	340,921	256,278
Drug Free	24,417	16,372	23,650	17,139
Emergency Medical Serv. EMS Fund	195,374	619,231	648,902	165,703
Local Emergency Planning	11,346	4,935	-	16,281
Extradition & Sheriff Assistance	65	-	-	65
Firearms Training Fund	20,919	18,670	7,113	32,476
County Health Department	107,380	321,178	337,711	90,847
Ident. Security Protection Fd	15,044	5,746	1,283	19,507
Levy Excess Fund	82	-	-	82
Health Maintenance	106,098	33,139	17,385	121,852
Local Road & Streets	391,517	485,592	596,652	280,457
County Misdemeanant Fund	81,950	17,723	17,886	81,787
Highway Department	946,018	1,535,855	1,958,458	523,415
Plat Book Fund	23,864	11,740	19,819	15,785
Rainy Day Fund	2,000,591	-	-	2,000,591
Recorders Perp	287,233	87,478	3,035	371,676
Riverboat Gaming Fund	105,857	13,750	118,298	1,309
Supp Pub Def Serv Fund	49,379	6,580	13,915	42,044
Excess Tax	91,261	81,772	90,638	82,395
Co.Surv.Corner Perp. Fund	90,272	28,550	3,312	115,510
Tax Sale Redemption	2,791	20,644	23,347	88
Surplus Tax Sale	369,099	34,284	375,302	28,081
Health Dept. Trust Acct.	42,076	21,230	15,764	47,542
Gal Casa	7,354	44,926	45,241	7,039
Auditors Ineligible Deductions	145,837	9,283	4,039	151,081
Elected Official Training Fund	22,458	5,746	302	27,902
Park & Recreation	197,408	60,813	110,779	147,442
Statewide 9-1-1	448,956	468,917	404,153	513,720
Adult Probation	166,027	110,782	93,324	183,485
Juvenile Probation	47,264	5,129	10,069	42,324
Adult Administrative Fees	18,483	16,287	24,439	10,331
Alternative Dispute Resolution	11,513	2,160	-	13,673
County User Fee Fund	72,384	43,719	20,884	95,219
Sheriff Sale Administration	21,625	4,025	3,166	22,484
Victim Assistance Grant	(4,028)	138,888	125,506	9,354
Veterans Van Donations	170	-	-	170
Court Ordered Testing	32,695	32,017	10,681	54,031
Micro Loan Program	42,553	-	-	42,553
Payroll	338,894	9,713,613	9,080,297	972,210
County Withholdings	-	92,941	92,941	-
Liberty National Life Ins.	265	27,574	27,562	277
Deferred Compensation	-	12,805	12,805	-
FICA Withholdings	-	517,372	517,372	-
PERF	114	177,833	177,833	114
Sheriff Retirement	24,917	35,901	41,274	19,544
State Withholdings	-	216,412	216,412	-
Unifirst Uniforms	208	1,015	793	430
Garnishments	222	6,345	6,345	222
Settlement Fund	-	26,522,780	26,522,780	-
CVET	-	92,129	92,129	-
Delinquent Sewer Fees	354	80	-	434
Financial Institution	-	255,556	255,556	-
Fines & Forfeitures	700	1,165	1,865	-
Infraction Judgements	4,929	27,167	27,407	4,689
Death Benefit Fund	90	1,180	1,080	190
Sales Disclosure Fee Fund	375	3,460	3,525	310
Coroner's Cont Ed Fund	230	3,719	3,245	704
Interstate Compact Fee Fund	188	1,188	1,375	1
Mortgage Fraud	210	4,455	4,260	405
DLGF Homestead Prop Database	12	9	20	1
Forest Restoration Fund	144	665	809	-
Inheritance Tax	7,977	-	-	7,977
Education Plate Fee	56	506	525	37
Riverboat - Beltarra	352,350	107,036	63,550	395,836
Innkeepers Tax	6,566	55,127	57,936	3,757
Title 4-D Incentive	1,517	11,367	12,884	-
Prosecutor 4-D Incentive-PO	43,142	17,096	8,775	51,463

RIPLEY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
Clerk 4-D Incentive-Pst OC	38,637	11,367	13,686	36,318
Juvenile Administrative Fees	9,510	805	6,163	4,152
Inmate Trust	31,140	391,174	385,256	37,058
Treasurer	857,288	1,059,201	857,288	1,059,201
Trust Account	780,616	2,256,686	1,608,402	1,428,900
Support Account	8,372	404,823	405,627	7,568
Clerk Court Ordered Trust	487	-	25	462
Old Trust Account	3,469	3	132	3,340
Interstate Comp - County Share	8,650	1,188	-	9,838
MVH Restricted	134,533	1,531,116	1,385,107	280,542
Reassessment	153,514	235,861	134,167	255,208
LOIT Special Dist. Restricted	106,075	-	106,000	75
Substance Abuse Outpatient Pro	3,216	-	250	2,966
Greater Cincy HAZMAT-Fire Dept	200	1,000	1,100	100
School Supplemental	83,403	64,431	147,834	-
Juvenile Detention In Home	352	-	94	258
Ripley Co. Redevelopment Comm.	190,958	31,329	3,207	219,080
Law Enforc.Cont.Ed.Sheriff	224	705	60	869
Pretrial Services Clearing Fund	810	-	810	-
C.C. Project Income Fund	281,607	234,600	255,848	260,359
Unrestricted LOIT Special Dist	171,504	-	-	171,504
EMS Training	8,208	-	5,583	2,625
Loc.IncomeTx/PropertyTxRelief	90,075	1,004,589	976,516	118,148
Heritage Barn Public Safety	150	50	-	200
LIT Certified Shares - Distribution	-	7,727,613	7,727,613	-
LIT Economic Dev.-EDIT-Distribution	-	1,931,904	1,931,904	-
Riverboat Wagering Tax Rev. Sharing	637,354	97,970	-	735,324
Belterra Revenue Clearing Fund	-	202,611	202,611	-
Wagering Tax Revenue Clearing	-	170,716	170,716	-
Background Check	252	780	548	484
HHS/Covid Relief/Cares Act/Ems	-	19,156	-	19,156
Bioterrorism Grant (BPRS-A 69)	9,970	8,591	15,047	3,514
Ebola Supplemental Funding	341	-	-	341
HAVA Title III - Nonreverting	31	-	-	31
STOP Grant	(546)	56,723	56,973	(796)
NACCHO/Ctr for Disease Control	3	-	-	3
Covid Relief/Cares Act	-	925,394	677,886	247,508
Covid Relief/Court Services	-	10,198	43,340	(33,142)
Covid 19/Community Testing	-	100,000	985	99,015
Covid Economic Rec Grant	-	250,000	250,000	-
RCCF - Crum Grant	42	-	-	42
RC Substance Abuse Grant-LLC	2,583	5,500	-	8,083
Juv. Substance Abuse Fund	7,780	-	-	7,780
Historic Landmarks Foundation	1,500	-	-	1,500
ISDH-MRC Grant	12,655	-	-	12,655
Endowment Fund	9,947	9,000	-	18,947
Court Interpretive Services	118	-	-	118
RCCF-Military Service Fund	9,514	1,200	1,427	9,287
Trail-Riders	19	-	-	19
JDAI Grant - Probation	15,416	25,214	34,640	5,990
Decatur Co. REMC-EMS training	1,500	-	-	1,500
Drug Awareness Coalition/RCATS	1,900	5,000	1,900	5,000
State Probation Grant	9,772	64,575	61,865	12,482
Campaign For Tobacco-Free Kids	250	-	-	250
Local Road & Bridge Matching	7,837	1,243,180	1,232,266	18,751
R.R. Grant	-	9,850	9,850	-
2017 Interact for Health Grant	1,024	-	-	1,024
RSRF - EMS Cot Grant	13,750	-	13,750	-
RSRF Grant - EMS Truck	20,000	-	20,000	-
REMC Grant - EMS Training	148	-	-	148
IN Supreme Court/CADS	50,033	447	50,480	-
Ripley Co. Schools RCATS	7,000	21,000	13,090	14,910
REMC Grant - Park Speakers	124	-	-	124
State Homeland-UTV/Radio's	(49,070)	49,070	-	-
RSRF - EMS Radio's	30,000	-	30,000	-
Reynolds - EMS Truck	-	7,050	7,050	-
RCCF Grant - Car Seat Program	-	2,500	2,499	1
State Grant/Safe Sleep Program	-	6,833	6,505	328
State Homeland/Radio - EMA	-	72,770	72,770	-
State Homeland/Generator-EMA	-	-	147,022	(147,022)
EXHALE Asthma Grant - Health	-	2,200	4,400	(2,200)
RSRF - EMS Oxygen Lift System	-	4,198	4,198	-
JDAI Grant - Probation (B)	-	24,317	2,319	21,998
IN Supreme Court/CADS (B)	-	60,000	5,215	54,785
Totals	\$ 18,442,379	\$ 74,478,272	\$ 72,190,619	\$ 20,730,032

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

RIPLEY COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

Taxes. Amounts received from one or more of the following: property tax, 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.

RIPLEY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

E. Disbursements

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

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

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

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

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

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

RIPLEY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

RIPLEY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund 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.

Financial Report

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

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

Contributions

Members' contributions are set by state statute at 3 percent of compensation for the defined contribution component of PERF Hybrid. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

RIPLEY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2020.

Note 8. Combined Funds

Funds related to fees remitted by the Clerk of the Circuit Court's office were reported individually in the prior financial statement, but were combined into one fund for the current financial statement. Funds related to juvenile probation were reported individually in the current financial statement, but were combined into one fund in the prior financial statement.

OTHER INFORMATION - UNAUDITED

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

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

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

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Sheriff Commissary	County General	Accident Report Fund	Building Permit Bonds	EDIT Tax	City & Town Court Costs	Clerk Perpetuation Fund
Cash and investments - beginning	\$ 11,065	\$ 4,156,387	\$ 24,082	\$ 21,110	\$ 2,237,472	\$ 53,926	\$ 16,172
Receipts:							
Taxes	-	7,281,764	-	-	1,369,679	-	-
Licenses and permits	-	89,632	-	-	-	-	-
Intergovernmental receipts	-	340,564	-	-	-	-	-
Charges for services	-	444,957	3,536	-	-	-	-
Fines and forfeits	-	1,299	-	-	-	-	-
Other receipts	317,001	932,108	-	-	190	4,184	10,097
Total receipts	317,001	9,090,324	3,536	-	1,369,869	4,184	10,097
Disbursements:							
Personal services	-	5,828,733	-	-	748,035	-	5,052
Supplies	-	325,989	-	-	2,885	-	-
Other services and charges	-	1,629,565	-	-	350,348	-	-
Capital outlay	-	17,671	-	-	13,792	-	-
Other disbursements	304,101	96,029	892	-	212,550	-	-
Total disbursements	304,101	7,897,987	892	-	1,327,610	-	5,052
Excess (deficiency) of receipts over disbursements	12,900	1,192,337	2,644	-	42,259	4,184	5,045
Cash and investments - ending	\$ 23,965	\$ 5,348,724	\$ 26,726	\$ 21,110	\$ 2,279,731	\$ 58,110	\$ 21,217

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Community Corrections	Community Transition Program	County Sales Disclosure Fee	Covered Bridge Fund	Cumulative Bridge	Co.Cum.Cap.Dev.	Drug Free
Cash and investments - beginning	\$ 31,850	\$ 925	\$ 16,726	\$ 3,868	\$ 793,736	\$ 334,023	\$ 24,417
Receipts:							
Taxes	-	-	-	-	516,509	231,138	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	265,875	-	-	-	58,365	26,118	-
Charges for services	-	-	3,460	3,700	13,806	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	225	-	-	-	-	5,920	16,372
Total receipts	266,100	-	3,460	3,700	588,680	263,176	16,372
Disbursements:							
Personal services	264,926	-	-	-	146,523	72,998	-
Supplies	-	-	1,612	-	83,457	-	-
Other services and charges	-	-	64	-	190,994	181,256	23,650
Capital outlay	-	-	1,507	-	176,531	86,667	-
Other disbursements	-	-	10	-	-	-	-
Total disbursements	264,926	-	3,193	-	597,505	340,921	23,650
Excess (deficiency) of receipts over disbursements	1,174	-	267	3,700	(8,825)	(77,745)	(7,278)
Cash and investments - ending	\$ 33,024	\$ 925	\$ 16,993	\$ 7,568	\$ 784,911	\$ 256,278	\$ 17,139

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Emergency Medical Serv. EMS Fund	Local Emergency Planning	Extradition & Sheriff Assistance	Firearms Training Fund	County Health Department	Ident. Security Protection Fd	Levy Excess Fund
Cash and investments - beginning	\$ 195,374	\$ 11,346	\$ 65	\$ 20,919	\$ 107,380	\$ 15,044	\$ 82
Receipts:							
Taxes	-	-	-	-	99,128	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	149,505	-	-
Charges for services	579,192	4,935	-	18,670	44,049	5,746	-
Fines and forfeits	-	-	-	-	28,496	-	-
Other receipts	40,039	-	-	-	-	-	-
Total receipts	619,231	4,935	-	18,670	321,178	5,746	-
Disbursements:							
Personal services	467,168	-	-	-	304,211	-	-
Supplies	79,831	-	-	-	4,793	-	-
Other services and charges	101,903	-	-	-	28,244	1,283	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	7,113	463	-	-
Total disbursements	648,902	-	-	7,113	337,711	1,283	-
Excess (deficiency) of receipts over disbursements	(29,671)	4,935	-	11,557	(16,533)	4,463	-
Cash and investments - ending	\$ 165,703	\$ 16,281	\$ 65	\$ 32,476	\$ 90,847	\$ 19,507	\$ 82

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Health Maintenance	Local Road & Streets	County Misdemeanant Fund	Highway Department	Plat Book Fund	Rainy Day Fund	Recorders Perp
Cash and investments - beginning	\$ 106,098	\$ 391,517	\$ 81,950	\$ 946,018	\$ 23,864	\$ 2,000,591	\$ 287,233
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	485,592	-	1,531,116	-	-	-
Charges for services	33,139	-	17,723	3,862	11,740	-	87,478
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	877	-	-	-
Total receipts	33,139	485,592	17,723	1,535,855	11,740	-	87,478
Disbursements:							
Personal services	11,118	-	-	1,021,027	16,219	-	-
Supplies	357	-	6,800	339,017	-	-	-
Other services and charges	5,910	596,652	11,086	168,989	3,600	-	-
Capital outlay	-	-	-	429,425	-	-	3,035
Other disbursements	-	-	-	-	-	-	-
Total disbursements	17,385	596,652	17,886	1,958,458	19,819	-	3,035
Excess (deficiency) of receipts over disbursements	15,754	(111,060)	(163)	(422,603)	(8,079)	-	84,443
Cash and investments - ending	\$ 121,852	\$ 280,457	\$ 81,787	\$ 523,415	\$ 15,785	\$ 2,000,591	\$ 371,676

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Riverboat Gaming Fund	Supp Pub Def Serv Fund	Excess Tax	Co.Surv.Comer Perp. Fund	Tax Sale Redemption	Surplus Tax Sale	Health Dept. Trust Acct.
Cash and investments - beginning	\$ 105,857	\$ 49,379	\$ 91,261	\$ 90,272	\$ 2,791	\$ 369,099	\$ 42,076
Receipts:							
Taxes	-	-	81,772	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	28,550	20,644	-	19,245
Fines and forfeits	-	405	-	-	-	-	1,985
Other receipts	13,750	6,175	-	-	-	34,284	-
Total receipts	13,750	6,580	81,772	28,550	20,644	34,284	21,230
Disbursements:							
Personal services	92,972	-	-	-	-	-	5,617
Supplies	-	-	-	1,578	-	-	5,781
Other services and charges	25,326	13,915	-	1,734	5,915	-	566
Capital outlay	-	-	-	-	-	-	3,800
Other disbursements	-	-	90,638	-	17,432	375,302	-
Total disbursements	118,298	13,915	90,638	3,312	23,347	375,302	15,764
Excess (deficiency) of receipts over disbursements	(104,548)	(7,335)	(8,866)	25,238	(2,703)	(341,018)	5,466
Cash and investments - ending	\$ 1,309	\$ 42,044	\$ 82,395	\$ 115,510	\$ 88	\$ 28,081	\$ 47,542

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Gal Casa	Auditors Ineligible Deductions	Elected Official Training Fund	Park & Recreation	Statewide 9-1-1	Adult Probation	Juvenile Probation
Cash and investments - beginning	\$ 7,354	\$ 145,837	\$ 22,458	\$ 197,408	\$ 448,956	\$ 166,027	\$ 47,264
Receipts:							
Taxes	-	2,981	-	49,068	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	44,926	-	-	5,545	-	-	-
Charges for services	-	6,302	5,746	6,200	466,416	110,098	5,129
Fines and forfeits	-	-	-	-	-	405	-
Other receipts	-	-	-	-	2,501	279	-
Total receipts	44,926	9,283	5,746	60,813	468,917	110,782	5,129
Disbursements:							
Personal services	-	-	-	66,365	282,834	91,245	9,859
Supplies	-	3,829	-	2,111	2,882	-	-
Other services and charges	45,241	-	302	42,303	90,425	2,079	210
Capital outlay	-	210	-	-	28,012	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	45,241	4,039	302	110,779	404,153	93,324	10,069
Excess (deficiency) of receipts over disbursements	(315)	5,244	5,444	(49,966)	64,764	17,458	(4,940)
Cash and investments - ending	\$ 7,039	\$ 151,081	\$ 27,902	\$ 147,442	\$ 513,720	\$ 183,485	\$ 42,324

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Adult Administrative Fees	Alternative Dispute Resolution	County User Fee Fund	Sheriff Sale Administration	Victim Assistance Grant	Veterans Van Donations	Court Ordered Testing
Cash and investments - beginning	\$ 18,483	\$ 11,513	\$ 72,384	\$ 21,625	\$ (4,028)	\$ 170	\$ 32,695
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	16,287	-	-	4,025	-	-	30,462
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	2,160	43,719	-	138,888	-	1,555
Total receipts	16,287	2,160	43,719	4,025	138,888	-	32,017
Disbursements:							
Personal services	24,439	-	2,285	-	123,513	-	-
Supplies	-	-	6,847	1,466	1,271	-	-
Other services and charges	-	-	10,611	1,700	722	-	10,681
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	1,141	-	-	-	-
Total disbursements	24,439	-	20,884	3,166	125,506	-	10,681
Excess (deficiency) of receipts over disbursements	(8,152)	2,160	22,835	859	13,382	-	21,336
Cash and investments - ending	\$ 10,331	\$ 13,673	\$ 95,219	\$ 22,484	\$ 9,354	\$ 170	\$ 54,031

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Micro Loan Program	Payroll	County Withholdings	Liberty National Life Ins.	Deferred Compensation	FICA Withholdings	PERF
Cash and investments - beginning	\$ 42,553	\$ 338,894	\$ -	\$ 265	\$ -	\$ -	\$ 114
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	5,438	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
	<u>-</u>	<u>9,708,175</u>	<u>92,941</u>	<u>27,574</u>	<u>12,805</u>	<u>517,372</u>	<u>177,833</u>
Total receipts	<u>-</u>	<u>9,713,613</u>	<u>92,941</u>	<u>27,574</u>	<u>12,805</u>	<u>517,372</u>	<u>177,833</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	9,080,297	92,941	27,562	12,805	517,372	177,833
	<u>-</u>	<u>9,080,297</u>	<u>92,941</u>	<u>27,562</u>	<u>12,805</u>	<u>517,372</u>	<u>177,833</u>
Total disbursements	<u>-</u>	<u>9,080,297</u>	<u>92,941</u>	<u>27,562</u>	<u>12,805</u>	<u>517,372</u>	<u>177,833</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>633,316</u>	<u>-</u>	<u>12</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 42,553</u>	<u>\$ 972,210</u>	<u>\$ -</u>	<u>\$ 277</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 114</u>

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Sheriff Retirement	State Withholdings	Unifirst Uniforms	Garnishments	Settlement Fund	CVET	Delinquent Sewer Fees
Cash and investments - beginning	\$ 24,917	\$ -	\$ 208	\$ 222	\$ -	\$ -	\$ 354
Receipts:							
Taxes	-	-	-	-	-	-	80
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	92,129	-
Charges for services	2,612	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	33,289	216,412	1,015	6,345	26,522,780	-	-
Total receipts	35,901	216,412	1,015	6,345	26,522,780	92,129	80
Disbursements:							
Personal services	20,000	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	21,274	216,412	793	6,345	26,522,780	92,129	-
Total disbursements	41,274	216,412	793	6,345	26,522,780	92,129	-
Excess (deficiency) of receipts over disbursements	(5,373)	-	222	-	-	-	80
Cash and investments - ending	\$ 19,544	\$ -	\$ 430	\$ 222	\$ -	\$ -	\$ 434

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Financial Institution	Fines & Forfeitures	Infraction Judgements	Death Benefit Fund	Sales Disclosure Fee Fund	Coroner's Cont Ed Fund	Interstate Compact Fee Fund
Cash and investments - beginning	\$ -	\$ 700	\$ 4,929	\$ 90	\$ 375	\$ 230	\$ 188
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	255,556	-	-	-	-	-	-
Charges for services	-	-	-	-	3,460	3,719	1,188
Fines and forfeits	-	-	630	-	-	-	-
Other receipts	-	1,165	26,537	1,180	-	-	-
Total receipts	255,556	1,165	27,167	1,180	3,460	3,719	1,188
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	255,556	1,865	27,407	1,080	3,525	3,245	1,375
Total disbursements	255,556	1,865	27,407	1,080	3,525	3,245	1,375
Excess (deficiency) of receipts over disbursements	-	(700)	(240)	100	(65)	474	(187)
Cash and investments - ending	\$ -	\$ -	\$ 4,689	\$ 190	\$ 310	\$ 704	\$ 1

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Mortgage Fraud	DLGF Homestead Prop Database	Forest Restoration Fund	Inheritance Tax	Education Plate Fee	Riverboat - Belterra	Innkeepers Tax
Cash and investments - beginning	\$ 210	\$ 12	\$ 144	\$ 7,977	\$ 56	\$ 352,350	\$ 6,566
Receipts:							
Taxes	-	3	665	-	-	-	55,127
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	107,036	-
Charges for services	4,455	-	-	-	-	-	-
Fines and forfeits	-	6	-	-	506	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	4,455	9	665	-	506	107,036	55,127
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	750	57,936
Capital outlay	-	-	-	-	-	62,800	-
Other disbursements	4,260	20	809	-	525	-	-
Total disbursements	4,260	20	809	-	525	63,550	57,936
Excess (deficiency) of receipts over disbursements	195	(11)	(144)	-	(19)	43,486	(2,809)
Cash and investments - ending	\$ 405	\$ 1	\$ -	\$ 7,977	\$ 37	\$ 395,836	\$ 3,757

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Title 4-D Incentive	Prosecutor 4-D Incentive-PO	Clerk 4-D Incentive-Pst OC	Juvenile Administrative Fees	Inmate Trust	Treasurer	Trust Account
Cash and investments - beginning	\$ 1,517	\$ 43,142	\$ 38,637	\$ 9,510	\$ 31,140	\$ 857,288	\$ 780,616
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	805	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	11,367	17,096	11,367	-	391,174	1,059,201	2,256,686
Total receipts	11,367	17,096	11,367	805	391,174	1,059,201	2,256,686
Disbursements:							
Personal services	-	979	2,066	6,163	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	12,884	7,796	11,620	-	385,256	857,288	1,608,402
Total disbursements	12,884	8,775	13,686	6,163	385,256	857,288	1,608,402
Excess (deficiency) of receipts over disbursements	(1,517)	8,321	(2,319)	(5,358)	5,918	201,913	648,284
Cash and investments - ending	\$ -	\$ 51,463	\$ 36,318	\$ 4,152	\$ 37,058	\$ 1,059,201	\$ 1,428,900

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Support Account	Clerk Court Ordered Trust	Old Trust Account	Interstate Comp - County Share	MVH Restricted	Reassessment	LOIT Special Dist. Restricted
Cash and investments - beginning	\$ 8,372	\$ 487	\$ 3,469	\$ 8,650	\$ 134,533	\$ 153,514	\$ 106,075
Receipts:							
Taxes	-	-	-	-	-	211,769	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,531,116	23,930	-
Charges for services	-	-	-	1,188	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	404,823	-	3	-	-	162	-
Total receipts	404,823	-	3	1,188	1,531,116	235,861	-
Disbursements:							
Personal services	-	-	-	-	343,232	-	-
Supplies	-	-	-	-	-	56	-
Other services and charges	-	-	-	-	1,041,875	134,111	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	405,627	25	132	-	-	-	106,000
Total disbursements	405,627	25	132	-	1,385,107	134,167	106,000
Excess (deficiency) of receipts over disbursements	(804)	(25)	(129)	1,188	146,009	101,694	(106,000)
Cash and investments - ending	\$ 7,568	\$ 462	\$ 3,340	\$ 9,838	\$ 280,542	\$ 255,208	\$ 75

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Substance Abuse Outpatient Pro	Greater Cincy HAZMAT-Fire Dept	School Supplemental	Juvenile Detention In Home	Ripley Co. Redevelopment Comm.	Law Enforc. Cont. Ed. Sheriff
Cash and investments - beginning	\$ 3,216	\$ 200	\$ 83,403	\$ 352	\$ 190,958	\$ 224
Receipts:						
Taxes	-	-	54,167	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	10,264	-	-	-
Charges for services	-	-	-	-	-	705
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,000	-	-	31,329	-
Total receipts	-	1,000	64,431	-	31,329	705
Disbursements:						
Personal services	-	-	-	-	400	-
Supplies	-	-	-	-	-	-
Other services and charges	250	-	-	94	2,807	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	1,100	147,834	-	-	60
Total disbursements	250	1,100	147,834	94	3,207	60
Excess (deficiency) of receipts over disbursements	(250)	(100)	(83,403)	(94)	28,122	645
Cash and investments - ending	\$ 2,966	\$ 100	\$ -	\$ 258	\$ 219,080	\$ 869

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Pretrial Services Clearing Fund	C.C. Project Income Fund	Unrestricted LOIT Special Dist	EMS Training	Loc.IncomeTx/PropertyTx/Relief	Heritage Barn Public Safety
Cash and investments - beginning	\$ 810	\$ 281,607	\$ 171,504	\$ 8,208	\$ 90,075	\$ 150
Receipts:						
Taxes	-	-	-	-	-	50
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	206,768	-	-	1,004,589	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	27,832	-	-	-	-
Total receipts	-	234,600	-	-	1,004,589	50
Disbursements:						
Personal services	-	93,749	-	1,278	-	-
Supplies	-	5,104	-	4,305	-	-
Other services and charges	-	89,206	-	-	-	-
Capital outlay	-	42,179	-	-	-	-
Other disbursements	810	25,610	-	-	976,516	-
Total disbursements	810	255,848	-	5,583	976,516	-
Excess (deficiency) of receipts over disbursements	(810)	(21,248)	-	(5,583)	28,073	50
Cash and investments - ending	\$ -	\$ 260,359	\$ 171,504	\$ 2,625	\$ 118,148	\$ 200

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	LIT Certified Shares -	LIT Economic Dev.-EDIT-Distribution	Riverboat Wagering Tax Rev. Sharing	Belterra Revenue Clearing Fund	Wagering Tax Revenue Clearing	Background Check
	<u>Distribution</u>	<u>Dev.-EDIT-Distribution</u>	<u>Sharing</u>	<u>Fund</u>	<u>Clearing</u>	<u>Check</u>
Cash and investments - beginning	\$ -	\$ -	\$ 637,354	\$ -	\$ -	\$ 252
Receipts:						
Taxes	7,727,613	1,931,904	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	202,611	-	-
Charges for services	-	-	97,970	-	170,716	780
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>7,727,613</u>	<u>1,931,904</u>	<u>97,970</u>	<u>202,611</u>	<u>170,716</u>	<u>780</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	7,727,613	1,931,904	-	202,611	170,716	548
Total disbursements	<u>7,727,613</u>	<u>1,931,904</u>	<u>-</u>	<u>202,611</u>	<u>170,716</u>	<u>548</u>
Excess (deficiency) of receipts over disbursements	-	-	97,970	-	-	232
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 735,324</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 484</u>

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	HHS/Covid Relief/Cares Act/Ems	Bioterrorism Grant (BPRS-A 69)	Ebola Supplemental Funding	HAVA Title III - Nonreverting	STOP Grant	NACCHO/Ctr for Disease Control	Covid Relief/Cares Act
Cash and investments - beginning	\$ -	\$ 9,970	\$ 341	\$ 31	\$ (546)	\$ 3	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	55,373	-	925,394
Charges for services	19,156	8,591	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	1,350	-	-
Total receipts	19,156	8,591	-	-	56,723	-	925,394
Disbursements:							
Personal services	-	-	-	-	55,623	-	-
Supplies	-	8,662	-	-	-	-	224,803
Other services and charges	-	1,385	-	-	1,350	-	9,835
Capital outlay	-	5,000	-	-	-	-	443,194
Other disbursements	-	-	-	-	-	-	54
Total disbursements	-	15,047	-	-	56,973	-	677,886
Excess (deficiency) of receipts over disbursements	19,156	(6,456)	-	-	(250)	-	247,508
Cash and investments - ending	\$ 19,156	\$ 3,514	\$ 341	\$ 31	\$ (796)	\$ 3	\$ 247,508

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Covid Relief/Court Services	Covid 19/Community Testing	Covid Economic Rec Grant	RCCF - Crum Grant	RC Substance Abuse Grant-LLC	Juv. Substance Abuse Fund	Historic Landmarks Foundation
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 42	\$ 2,583	\$ 7,780	\$ 1,500
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	10,198	100,000	-	-	-	-	-
Charges for services	-	-	250,000	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	5,500	-	-
Total receipts	10,198	100,000	250,000	-	5,500	-	-
Disbursements:							
Personal services	-	985	-	-	-	-	-
Supplies	2,200	-	-	-	-	-	-
Other services and charges	337	-	250,000	-	-	-	-
Capital outlay	40,803	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	43,340	985	250,000	-	-	-	-
Excess (deficiency) of receipts over disbursements	(33,142)	99,015	-	-	5,500	-	-
Cash and investments - ending	\$ (33,142)	\$ 99,015	\$ -	\$ 42	\$ 8,083	\$ 7,780	\$ 1,500

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	ISDH-MRC Grant	Endowment Fund	Court Interpretive Services	RCCF-Military Service Fund	Trail-Riders	JDAI Grant - Probation	Decatur Co. REMC-EMS training
Cash and investments - beginning	\$ 12,655	\$ 9,947	\$ 118	\$ 9,514	\$ 19	\$ 15,416	\$ 1,500
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	25,214	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	9,000	-	1,200	-	-	-
Total receipts	-	9,000	-	1,200	-	25,214	-
Disbursements:							
Personal services	-	-	-	-	-	12,901	-
Supplies	-	-	-	-	-	6,239	-
Other services and charges	-	-	-	1,427	-	10,409	-
Capital outlay	-	-	-	-	-	5,091	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	1,427	-	34,640	-
Excess (deficiency) of receipts over disbursements	-	9,000	-	(227)	-	(9,426)	-
Cash and investments - ending	\$ 12,655	\$ 18,947	\$ 118	\$ 9,287	\$ 19	\$ 5,990	\$ 1,500

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Drug Awareness Coalition/RCATS	State Probation Grant	Campaign For Tobacco-Free Kids	Local Road & Bridge Matching	R.R. Grant	2017 Interact for Health Grant	RSRF - EMS Cot Grant
Cash and investments - beginning	\$ 1,900	\$ 9,772	\$ 250	\$ 7,837	\$ -	\$ 1,024	\$ 13,750
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	64,575	-	924,630	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	5,000	-	-	318,550	9,850	-	-
Total receipts	5,000	64,575	-	1,243,180	9,850	-	-
Disbursements:							
Personal services	-	61,865	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	1,900	-	-	1,232,266	9,850	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	13,750
Total disbursements	1,900	61,865	-	1,232,266	9,850	-	13,750
Excess (deficiency) of receipts over disbursements	3,100	2,710	-	10,914	-	-	(13,750)
Cash and investments - ending	\$ 5,000	\$ 12,482	\$ 250	\$ 18,751	\$ -	\$ 1,024	\$ -

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	RSRF Grant	REMC Grant	IN Supreme Court/CADS	Ripley Co. Schools RCATS	REMC Grant Park Speakers	State Homeland-UTV/Radio's
	EMS Truck	EMS Training				
Cash and investments - beginning	\$ 20,000	\$ 148	\$ 50,033	\$ 7,000	\$ 124	\$ (49,070)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	49,070
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	447	21,000	-	-
Total receipts	-	-	447	21,000	-	49,070
Disbursements:						
Personal services	-	-	132	13,090	-	-
Supplies	-	-	12,081	-	-	-
Other services and charges	-	-	35,767	-	-	-
Capital outlay	20,000	-	2,500	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	20,000	-	50,480	13,090	-	-
Excess (deficiency) of receipts over disbursements	(20,000)	-	(50,033)	7,910	-	49,070
Cash and investments - ending	\$ -	\$ 148	\$ -	\$ 14,910	\$ 124	\$ -

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	RSRF -	Reynolds -	RCCF Grant -	State Grant/Safe Sleep Program	State Homeland/Radio - EMA	State Homeland/Generator-EMA
	EMS Radio's	EMS Truck	Car Seat Program			
Cash and investments - beginning	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	6,833	72,770	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	7,050	2,500	-	-	-
Total receipts	-	7,050	2,500	6,833	72,770	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	5,580	-	-
Other services and charges	-	-	2,499	925	-	-
Capital outlay	30,000	7,050	-	-	72,770	147,022
Other disbursements	-	-	-	-	-	-
Total disbursements	30,000	7,050	2,499	6,505	72,770	147,022
Excess (deficiency) of receipts over disbursements	(30,000)	-	1	328	-	(147,022)
Cash and investments - ending	\$ -	\$ -	\$ 1	\$ 328	\$ -	\$ (147,022)

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	EXHALE Asthma Grant - Health	RSRF - EMS Oxygen Lift System	JDAI Grant - Probation (B)	IN Supreme Court/CADS (B)	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 18,442,379
Receipts:					
Taxes	-	-	-	-	19,613,417
Licenses and permits	-	-	-	-	89,632
Intergovernmental receipts	2,200	-	24,317	60,000	7,450,822
Charges for services	-	-	-	-	3,777,237
Fines and forfeits	-	-	-	-	33,732
Other receipts	-	4,198	-	-	43,513,432
Total receipts	2,200	4,198	24,317	60,000	74,478,272
Disbursements:					
Personal services	-	-	-	-	10,197,602
Supplies	4,400	-	25	772	1,144,733
Other services and charges	-	-	2,294	4,443	6,436,990
Capital outlay	-	4,198	-	-	1,643,257
Other disbursements	-	-	-	-	52,768,037
Total disbursements	4,400	4,198	2,319	5,215	72,190,619
Excess (deficiency) of receipts over disbursements	(2,200)	-	21,998	54,785	2,287,653
Cash and investments - ending	\$ (2,200)	\$ -	\$ 21,998	\$ 54,785	\$ 20,730,032

RIPLEY COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2020

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

	Ending Balance
Governmental activities:	
Land	\$ 1,008,896
Infrastructure	21,632,647
Buildings	13,155,460
Improvements other than buildings	982,854
Machinery, equipment, and vehicles	<u>8,977,956</u>
Total governmental activities	<u>45,757,813</u>
Total capital assets	<u>\$ 45,757,813</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/>.