

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

FINANCIAL STATEMENT AUDIT REPORT

OF

PIKE COUNTY, INDIANA

January 1, 2020 to December 31, 2020



FILED

11/23/2021

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	8-13
Other Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	16-35
Schedule of Leases and Debt	36
Other Reports.....	37

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Judith Gumbel	01-01-20 to 12-31-21
County Treasurer	Marta Query Susan Brittain	01-01-20 to 12-31-20 01-01-21 to 12-31-21
Clerk of the Circuit Court	Lana Griffith	01-01-20 to 12-31-21
County Sheriff	Kent Johnson	01-01-20 to 12-31-21
County Recorder	Jeff Harting	01-01-20 to 12-31-21
President of the Board of County Commissioners	Mark Flint	01-01-20 to 12-31-21
President of the County Council	Jon Craig	01-01-20 to 12-31-21



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF PIKE COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Pike County (County), which comprises the financial position and results of operations for the 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 the 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 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 November 9, 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

November 9, 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.

PIKE 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
Advanced Collections	\$ 399,529	\$ 406,215	\$ 399,529	\$ 406,215
Jail Inmate Fund	20,621	266,760	268,694	18,687
Clerk Trust Account	328,901	889,672	914,530	304,043
SETS-Clerk	876	52,316	52,534	658
Pike County Jail Commissary	78,421	138,025	154,516	61,930
Drug Buy Account	1,112	-	212	900
General	6,122,047	6,784,256	6,358,872	6,547,431
Accident Report	1,345	135	-	1,480
CEDIT County Share	3,799,979	1,228,737	1,689,461	3,339,255
City And Town Court Costs	35,783	3,949	-	39,732
Clerk's Records Perpetuation	64,392	10,633	-	75,025
Sales Disclosure - County Share	17,094	1,845	-	18,939
Cumulative Bridge	461,386	338,923	257,470	542,839
Cumulative Capital Development	429,334	299,595	166,769	562,160
Drug Free Community	20,592	14,470	20,590	14,472
Extradition And Sheriff's Assistance	607	63	-	670
Firearms Training	7,391	8,401	6,067	9,725
Health	196,203	239,865	204,069	231,999
Identification Security Protection	4,632	2,265	-	6,897
Levy Excess	6,105	-	-	6,105
Local Health Maintenance	67,358	33,139	31,942	68,555
Local Road And Street	278,568	215,261	208,728	285,101
LIT Public Safety - County Share	90,022	1,271,925	1,324,606	37,341
Restricted MVH	149,839	1,585,739	1,458,947	276,631
Medical Care For Inmates	6,800	9	4,000	2,809
Misdemeanant	23,683	10,233	9,750	24,166
Motor Vehicle Highway	668,176	669,247	905,318	432,105
Plat Book	53,830	6,620	-	60,450
Rainy Day	535,275	-	-	535,275
Reassessment - 2015	169,011	244,024	236,572	176,463
Recorder's Records Perpetuation	188,945	42,095	36,252	194,788
Riverboat	139,224	62,120	119,462	81,882
Sex And Violent Offender Administration	3,340	1,529	-	4,869
Supplemental Public Defender Services	67,442	93,724	25,887	135,279
Surplus Tax	9,726	49,251	49,347	9,630
Surveyor's Corner Perpetuation	44,846	11,414	-	56,260
Tax Sale Redemption	-	32,812	32,812	-
Tax Sale Surplus	204,819	166,198	168,240	202,777
Local Health Department Trust Account	74,372	14,122	15,360	73,134
GAL/CASA	3,638	33,190	32,788	4,040
Election And Registration	337,404	-	96,227	241,177
County Elected Officials Training	7,986	2,265	206	10,045
Park And Recreation	925,124	637,233	529,697	1,032,660
Statewide 911	404,283	195,156	132,887	466,552
Adult Probation Administrative	64,907	9,059	2,907	71,059
Supplemental Adult Probation Services	212,359	55,539	74,838	193,060
Supplemental Juvenile Probation Services	27,978	1,115	-	29,093
Law Enf Cont Ed To Be Disburse	64,987	2,599	2,329	65,257
Drug Task Force	5,340	-	-	5,340
K-9	4,660	3,572	1,964	6,268
Donations	2,000	-	-	2,000
Payroll Clearing	121,244	4,624,545	4,463,949	281,840
Settlement	-	16,873,232	16,873,232	-
CVET Agency	-	114,178	114,178	-
Financial Institution Tax	-	71,181	71,181	-
State Fines And Forfeitures	1,476	12,078	10,894	2,660
Infraction Judgements	725	8,268	8,323	670
Special Death Benefit	180	1,370	1,460	90
Sales Disclosure - State Share	155	1,845	1,945	55
Interstate Compact - State Share	-	63	63	-
Mortgage Recording Fees - State Share	135	1,343	1,365	113

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

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-20			12-31-20
Sex And Violent Offender Admin - State	5	170	150	25
Inheritance Tax	1,272	-	-	1,272
Education Plate Fees Agency	206	225	-	431
Riverboat Revenue Sharing	-	76,093	76,093	-
LIT Public Safety	-	84,721	84,721	-
LIT Economic Development	-	169,441	169,441	-
93.563 Prosecutor PCA	274	-	-	274
93.563 Title IV-D Incentive	106,406	8,456	11,050	103,812
93.563 Prosecutor IV-D Incentive-Post Oct '99	5,943	9,155	13,689	1,409
93.563 Clerk IV-D Incentive-Post Oct '99	30,068	6,089	9,828	26,329
Adult Probation User Fee	4,054	7,531	-	11,585
EMS/CPR Training	1,974	660	55	2,579
Supplemental Juvenile -Informal	167	170	-	337
Pretrial Diversion	144,763	66,829	43,707	167,885
Co Law Enforcement Cont Ed	3,199	435	2,758	876
Jury Pay User Fees	49,032	1,953	-	50,985
Marijuana Eradication Prgm	2,435	3,580	-	6,015
EMS Donations	1,177	200	-	1,377
Donation Fund	14,205	-	-	14,205
Donations To/From CEDA	929	-	-	929
Emergency Management Donations	4,212	351	-	4,563
Pike Crossing-TIF General Fund	40,750	20,244	12,760	48,234
Mega Site Allocation Area	343	-	-	343
Refuge Revenue Sharing	14,727	15,358	-	30,085
Thornton Trust Principal	1,000	-	-	1,000
Thornton Trust Interest	2,347	-	-	2,347
Pike Co Tobacco Coalition	6,605	-	-	6,605
Coleman Cemetery Principal	5,000	-	-	5,000
Coleman Cemetery Interest	287	109	-	396
Commissioners Certificate Sale	-	5,006	5,006	-
Tax Sale Vendor Fees	2,018	24,690	21,375	5,333
Tax Sale Cost	22,597	6,910	4,498	25,009
Local Emergency Planning	78,303	6,717	1,391	83,629
Road Bonding	5,075	16,500	-	21,575
HEA 1001 State Homestead Crdt	13	-	-	13
EMS Grant	7,720	2,500	7,720	2,500
Bio-Terrorism Base	12,380	-	-	12,380
93.069 Bio Terrorism	(3,084)	36,323	32,697	542
93.074 Bio Terrorism	2,622	-	603	2,019
97.067 EMA Ballistics Grant	-	-	4,450	(4,450)
20.205 Bridge 30/Cr 300 N	-	66,073	108,850	(42,777)
20.205 Bridge 150 80%	(4,840)	11,186	51,775	(45,429)
20.703 2019 Hmep Grant	-	3,063	3,063	-
20.205 County Rd 350 80% Grant	(44,259)	76,472	47,317	(15,104)
93.788 In State Opioid Response	-	120,000	8,467	111,533
Cares Provider Relief Fund	-	18,375	18,375	-
14.228 Pike CDBG CV-19-111	-	60,000	60,000	-
21.019 (2) Covid Pblc Hlth Exp	-	402,627	402,627	-
21.019 Caresact CRF ISDH	-	100,000	22,140	77,860
16.575 Victim Assist Prog Gran	2,485	-	-	2,485
Brownfield Grant	15,766	-	-	15,766
Local Rd & Brdg Matching Grant	9,813	-	-	9,813
Local Rd & Brdg 75%-25% Match	3,699	-	-	3,699
Community Crossing Match 75%	8,059	-	5,035	3,024
Community Crossing Match 2019 (2)	-	434,357	434,357	-
Community Crossings Match 2020	-	778,366	777,308	1,058
Totals	<u>\$ 17,515,954</u>	<u>\$ 40,484,353</u>	<u>\$ 39,982,275</u>	<u>\$ 18,018,032</u>

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

PIKE COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

PIKE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

E. Disbursements

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

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

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

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

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

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

PIKE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

PIKE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund 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:

PIKE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Contributions

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

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.

PIKE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of four funds being set up for reimbursable grants. The cash deficits were the result of disbursements exceeding receipts due to timing delays in reimbursements being received from grantors; these deficits are to be repaid from future grant receipts.

Note 8. Subsequent Events

The County has been awarded \$2,406,418 from the American Rescue Plan Act of 2021. The first distribution of these funds was received by the County on June 2, 2021, in the amount of \$1,203,209, with the remaining balance to be received during 2022.

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OTHER INFORMATION - UNAUDITED

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

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

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

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

	Advanced Collections	Jail Inmate Fund	Clerk Trust Account	ISETS-Clerk	Pike County Jail Commissary	Drug Buy Account
Cash and investments - beginning	\$ 399,529	\$ 20,621	\$ 328,901	\$ 876	\$ 78,421	\$ 1,112
Receipts:						
Taxes	406,215	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	266,760	889,672	52,316	138,025	-
Total receipts	<u>406,215</u>	<u>266,760</u>	<u>889,672</u>	<u>52,316</u>	<u>138,025</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	399,529	268,694	914,530	52,534	154,516	212
Total disbursements	<u>399,529</u>	<u>268,694</u>	<u>914,530</u>	<u>52,534</u>	<u>154,516</u>	<u>212</u>
Excess (deficiency) of receipts over disbursements	<u>6,686</u>	<u>(1,934)</u>	<u>(24,858)</u>	<u>(218)</u>	<u>(16,491)</u>	<u>(212)</u>
Cash and investments - ending	<u>\$ 406,215</u>	<u>\$ 18,687</u>	<u>\$ 304,043</u>	<u>\$ 658</u>	<u>\$ 61,930</u>	<u>\$ 900</u>

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

	General	Accident Report	CEDIT County Share	City And Town Court Costs	Clerk's Records Perpetuation	Sales Disclosure - County Share
Cash and investments - beginning	\$ 6,122,047	\$ 1,345	\$ 3,799,979	\$ 35,783	\$ 64,392	\$ 17,094
Receipts:						
Taxes	5,511,882	-	1,122,055	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	402,209	-	-	-	-	-
Charges for services	555,615	135	-	-	-	1,845
Fines and forfeits	56,072	-	-	3,949	10,633	-
Other receipts	258,478	-	106,682	-	-	-
Total receipts	<u>6,784,256</u>	<u>135</u>	<u>1,228,737</u>	<u>3,949</u>	<u>10,633</u>	<u>1,845</u>
Disbursements:						
Personal services	4,941,291	-	-	-	-	-
Supplies	206,343	-	-	-	-	-
Other services and charges	738,962	-	425,784	-	-	-
Capital outlay	16,011	-	1,040,137	-	-	-
Other disbursements	456,265	-	223,540	-	-	-
Total disbursements	<u>6,358,872</u>	<u>-</u>	<u>1,689,461</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>425,384</u>	<u>135</u>	<u>(460,724)</u>	<u>3,949</u>	<u>10,633</u>	<u>1,845</u>
Cash and investments - ending	<u>\$ 6,547,431</u>	<u>\$ 1,480</u>	<u>\$ 3,339,255</u>	<u>\$ 39,732</u>	<u>\$ 75,025</u>	<u>\$ 18,939</u>

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

	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Extradition And Sheriff's Assistance	Firearms Training	Health
Cash and investments - beginning	\$ 461,386	\$ 429,334	\$ 20,592	\$ 607	\$ 7,391	\$ 196,203
Receipts:						
Taxes	212,948	82,503	-	-	-	193,439
Licenses and permits	-	-	-	-	8,401	1,925
Intergovernmental receipts	15,528	6,015	-	-	-	14,103
Charges for services	104,418	-	-	-	-	28,648
Fines and forfeits	-	-	-	-	-	-
Other receipts	6,029	211,077	14,470	63	-	1,750
Total receipts	<u>338,923</u>	<u>299,595</u>	<u>14,470</u>	<u>63</u>	<u>8,401</u>	<u>239,865</u>
Disbursements:						
Personal services	190,763	-	5,147	-	-	183,844
Supplies	12,485	-	-	-	-	11,058
Other services and charges	36,395	-	4,973	-	-	5,515
Capital outlay	17,827	105,357	-	-	-	-
Other disbursements	-	61,412	10,470	-	6,067	3,652
Total disbursements	<u>257,470</u>	<u>166,769</u>	<u>20,590</u>	<u>-</u>	<u>6,067</u>	<u>204,069</u>
Excess (deficiency) of receipts over disbursements	<u>81,453</u>	<u>132,826</u>	<u>(6,120)</u>	<u>63</u>	<u>2,334</u>	<u>35,796</u>
Cash and investments - ending	<u>\$ 542,839</u>	<u>\$ 562,160</u>	<u>\$ 14,472</u>	<u>\$ 670</u>	<u>\$ 9,725</u>	<u>\$ 231,999</u>

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

	Identification Security Protection	Levy Excess	Local Health Maintenance	Local Road And Street	LIT Public Safety - County Share	Restricted MVH
Cash and investments - beginning	\$ 4,632	\$ 6,105	\$ 67,358	\$ 278,568	\$ 90,022	\$ 149,839
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	215,261	612,029	1,585,739
Charges for services	2,265	-	33,139	-	573,082	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	86,814	-
Total receipts	2,265	-	33,139	215,261	1,271,925	1,585,739
Disbursements:						
Personal services	-	-	31,942	-	1,166,968	495,352
Supplies	-	-	-	208,728	79,784	694,155
Other services and charges	-	-	-	-	67,050	125,697
Capital outlay	-	-	-	-	10,254	143,743
Other disbursements	-	-	-	-	550	-
Total disbursements	-	-	31,942	208,728	1,324,606	1,458,947
Excess (deficiency) of receipts over disbursements	2,265	-	1,197	6,533	(52,681)	126,792
Cash and investments - ending	\$ 6,897	\$ 6,105	\$ 68,555	\$ 285,101	\$ 37,341	\$ 276,631

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

	Medical Care For Inmates	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Reassessment - 2015
Cash and investments - beginning	\$ 6,800	\$ 23,683	\$ 668,176	\$ 53,830	\$ 535,275	\$ 169,011
Receipts:						
Taxes	-	-	183	-	-	227,442
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	10,233	644,027	-	-	16,582
Charges for services	-	-	8,121	6,620	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	9	-	16,916	-	-	-
Total receipts	<u>9</u>	<u>10,233</u>	<u>669,247</u>	<u>6,620</u>	<u>-</u>	<u>244,024</u>
Disbursements:						
Personal services	-	-	750,306	-	-	162,798
Supplies	-	-	66,100	-	-	1,230
Other services and charges	4,000	9,750	75,393	-	-	72,544
Capital outlay	-	-	12,091	-	-	-
Other disbursements	-	-	1,428	-	-	-
Total disbursements	<u>4,000</u>	<u>9,750</u>	<u>905,318</u>	<u>-</u>	<u>-</u>	<u>236,572</u>
Excess (deficiency) of receipts over disbursements	<u>(3,991)</u>	<u>483</u>	<u>(236,071)</u>	<u>6,620</u>	<u>-</u>	<u>7,452</u>
Cash and investments - ending	<u>\$ 2,809</u>	<u>\$ 24,166</u>	<u>\$ 432,105</u>	<u>\$ 60,450</u>	<u>\$ 535,275</u>	<u>\$ 176,463</u>

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

	Recorder's Records Perpetuation	Riverboat	Sex And Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 188,945	\$ 139,224	\$ 3,340	\$ 67,442	\$ 9,726	\$ 44,846
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	42,095	-	1,529	-	49,251	11,414
Fines and forfeits	-	62,120	-	33,679	-	-
Other receipts	-	-	-	60,045	-	-
Total receipts	<u>42,095</u>	<u>62,120</u>	<u>1,529</u>	<u>93,724</u>	<u>49,251</u>	<u>11,414</u>
Disbursements:						
Personal services	15,054	119,462	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	21,198	-	-	25,887	49,347	-
Total disbursements	<u>36,252</u>	<u>119,462</u>	<u>-</u>	<u>25,887</u>	<u>49,347</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>5,843</u>	<u>(57,342)</u>	<u>1,529</u>	<u>67,837</u>	<u>(96)</u>	<u>11,414</u>
Cash and investments - ending	<u>\$ 194,788</u>	<u>\$ 81,882</u>	<u>\$ 4,869</u>	<u>\$ 135,279</u>	<u>\$ 9,630</u>	<u>\$ 56,260</u>

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

	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	GAL/CASA	Election And Registration	County Elected Officials Training
Cash and investments - beginning	\$ -	\$ 204,819	\$ 74,372	\$ 3,638	\$ 337,404	\$ 7,986
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	14,122	33,190	-	-
Charges for services	-	-	-	-	-	2,265
Fines and forfeits	-	-	-	-	-	-
Other receipts	32,812	166,198	-	-	-	-
Total receipts	<u>32,812</u>	<u>166,198</u>	<u>14,122</u>	<u>33,190</u>	<u>-</u>	<u>2,265</u>
Disbursements:						
Personal services	-	-	-	-	26,636	-
Supplies	-	-	-	-	5,348	-
Other services and charges	-	-	7,572	-	32,043	-
Capital outlay	-	-	7,788	-	30,400	-
Other disbursements	32,812	168,240	-	32,788	1,800	206
Total disbursements	<u>32,812</u>	<u>168,240</u>	<u>15,360</u>	<u>32,788</u>	<u>96,227</u>	<u>206</u>
Excess (deficiency) of receipts over disbursements	-	(2,042)	(1,238)	402	(96,227)	2,059
Cash and investments - ending	\$ -	\$ 202,777	\$ 73,134	\$ 4,040	\$ 241,177	\$ 10,045

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

	Park And Recreation	Statewide 911	Adult Probation Administrative	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	Law Enf Cont Ed To Be Disburse
Cash and investments - beginning	\$ 925,124	\$ 404,283	\$ 64,907	\$ 212,359	\$ 27,978	\$ 64,987
Receipts:						
Taxes	192,320	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	14,022	-	-	-	-	-
Charges for services	430,891	194,352	-	55,539	1,115	-
Fines and forfeits	-	-	9,059	-	-	1,446
Other receipts	-	804	-	-	-	1,153
Total receipts	637,233	195,156	9,059	55,539	1,115	2,599
Disbursements:						
Personal services	210,963	75,326	-	71,062	-	-
Supplies	15,663	1,714	-	2,669	-	-
Other services and charges	166,973	55,195	-	1,107	-	-
Capital outlay	24,744	652	-	-	-	-
Other disbursements	111,354	-	2,907	-	-	2,329
Total disbursements	529,697	132,887	2,907	74,838	-	2,329
Excess (deficiency) of receipts over disbursements	107,536	62,269	6,152	(19,299)	1,115	270
Cash and investments - ending	\$ 1,032,660	\$ 466,552	\$ 71,059	\$ 193,060	\$ 29,093	\$ 65,257

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

	Drug Task Force	K-9	Donations	Payroll Clearing	Settlement	CVET Agency
Cash and investments - beginning	\$ 5,340	\$ 4,660	\$ 2,000	\$ 121,244	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	15,869,593	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,003,639	114,178
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	3,572	-	4,624,545	-	-
Total receipts	-	3,572	-	4,624,545	16,873,232	114,178
Disbursements:						
Personal services	-	-	-	4,463,949	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	1,964	-	-	16,873,232	114,178
Total disbursements	-	1,964	-	4,463,949	16,873,232	114,178
Excess (deficiency) of receipts over disbursements	-	1,608	-	160,596	-	-
Cash and investments - ending	\$ 5,340	\$ 6,268	\$ 2,000	\$ 281,840	\$ -	\$ -

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

	Financial Institution Tax	State Fines And Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share	Interstate Compact - State Share
Cash and investments - beginning	\$ -	\$ 1,476	\$ 725	\$ 180	\$ 155	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	71,181	-	-	-	-	-
Charges for services	-	-	-	-	1,845	-
Fines and forfeits	-	12,078	8,268	1,370	-	63
Other receipts	-	-	-	-	-	-
Total receipts	<u>71,181</u>	<u>12,078</u>	<u>8,268</u>	<u>1,370</u>	<u>1,845</u>	<u>63</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	71,181	10,894	8,323	1,460	1,945	63
Total disbursements	<u>71,181</u>	<u>10,894</u>	<u>8,323</u>	<u>1,460</u>	<u>1,945</u>	<u>63</u>
Excess (deficiency) of receipts over disbursements	-	1,184	(55)	(90)	(100)	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ 2,660</u>	<u>\$ 670</u>	<u>\$ 90</u>	<u>\$ 55</u>	<u>\$ -</u>

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

	Mortgage Recording Fees - State Share	Sex And Violent Offender Admin - State	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	LIT Public Safety
Cash and investments - beginning	\$ 135	\$ 5	\$ 1,272	\$ 206	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	76,093	-
Charges for services	1,343	170	-	-	-	-
Fines and forfeits	-	-	-	225	-	-
Other receipts	-	-	-	-	-	84,721
Total receipts	1,343	170	-	225	76,093	84,721
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,365	150	-	-	76,093	84,721
Total disbursements	1,365	150	-	-	76,093	84,721
Excess (deficiency) of receipts over disbursements	(22)	20	-	225	-	-
Cash and investments - ending	\$ 113	\$ 25	\$ 1,272	\$ 431	\$ -	\$ -

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

	LIT Economic Development	93.563 Prosecutor PCA	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Adult Probation User Fee
Cash and investments - beginning	\$ -	\$ 274	\$ 106,406	\$ 5,943	\$ 30,068	\$ 4,054
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	6,089	9,155	6,089	-
Charges for services	-	-	-	-	-	7,531
Fines and forfeits	-	-	-	-	-	-
Other receipts	169,441	-	2,367	-	-	-
Total receipts	169,441	-	8,456	9,155	6,089	7,531
Disbursements:						
Personal services	-	-	2,925	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	169,441	-	8,125	13,689	9,828	-
Total disbursements	169,441	-	11,050	13,689	9,828	-
Excess (deficiency) of receipts over disbursements	-	-	(2,594)	(4,534)	(3,739)	7,531
Cash and investments - ending	\$ -	\$ 274	\$ 103,812	\$ 1,409	\$ 26,329	\$ 11,585

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

	EMS/CPR Training	Supplemental Juvenile -Informal	Pretrial Diversion	Co Law Enforcement Cont Ed	Jury Pay User Fees	Marijuana Eradication Prgm
Cash and investments - beginning	\$ 1,974	\$ 167	\$ 144,763	\$ 3,199	\$ 49,032	\$ 2,435
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	540	170	-	-	-	-
Fines and forfeits	-	-	66,829	-	1,953	3,580
Other receipts	120	-	-	435	-	-
Total receipts	660	170	66,829	435	1,953	3,580
Disbursements:						
Personal services	55	-	41,657	-	-	-
Supplies	-	-	984	-	-	-
Other services and charges	-	-	173	-	-	-
Capital outlay	-	-	893	-	-	-
Other disbursements	-	-	-	2,758	-	-
Total disbursements	55	-	43,707	2,758	-	-
Excess (deficiency) of receipts over disbursements	605	170	23,122	(2,323)	1,953	3,580
Cash and investments - ending	\$ 2,579	\$ 337	\$ 167,885	\$ 876	\$ 50,985	\$ 6,015

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

	EMS Donations	Donation Fund	Donations To/From CEDA	Emergency Management Donations	Pike Crossing-TIF General Fund	Mega Site Allocation Area
Cash and investments - beginning	\$ 1,177	\$ 14,205	\$ 929	\$ 4,212	\$ 40,750	\$ 343
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	200	-	-	351	20,244	-
Total receipts	200	-	-	351	20,244	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	12,760	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	12,760	-
Excess (deficiency) of receipts over disbursements	200	-	-	351	7,484	-
Cash and investments - ending	\$ 1,377	\$ 14,205	\$ 929	\$ 4,563	\$ 48,234	\$ 343

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

	Refuge Revenue Sharing	Thornton Trust Principal	Thornton Trust Interest	Pike Co Tobacco Coalition	Coleman Cemetery Principal	Coleman Cemetery Interest
Cash and investments - beginning	\$ 14,727	\$ 1,000	\$ 2,347	\$ 6,605	\$ 5,000	\$ 287
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	15,358	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	109
Total receipts	15,358	-	-	-	-	109
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	15,358	-	-	-	-	109
Cash and investments - ending	\$ 30,085	\$ 1,000	\$ 2,347	\$ 6,605	\$ 5,000	\$ 396

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

	Commissioners Certificate Sale	Tax Sale Vendor Fees	Tax Sale Cost	Local Emergency Planning	Road Bonding	HEA 1001 State Homestead Crdt
Cash and investments - beginning	\$ -	\$ 2,018	\$ 22,597	\$ 78,303	\$ 5,075	\$ 13
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	5,853	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	5,006	-	-	-	-	-
Other receipts	-	24,690	6,910	864	16,500	-
Total receipts	<u>5,006</u>	<u>24,690</u>	<u>6,910</u>	<u>6,717</u>	<u>16,500</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	1,031	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	5,006	21,375	4,498	360	-	-
Total disbursements	<u>5,006</u>	<u>21,375</u>	<u>4,498</u>	<u>1,391</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>3,315</u>	<u>2,412</u>	<u>5,326</u>	<u>16,500</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 5,333</u>	<u>\$ 25,009</u>	<u>\$ 83,629</u>	<u>\$ 21,575</u>	<u>\$ 13</u>

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

	EMS Grant	Bio-Terrorism Base	93,069 Bio Terrorism	93,074 Bio Terrorism	97,067 EMA Ballistics Grant	20,205 Bridge 30/Cr 300 N
Cash and investments - beginning	\$ 7,720	\$ 12,380	\$ (3,084)	\$ 2,622	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	36,323	-	-	66,073
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,500	-	-	-	-	-
Total receipts	<u>2,500</u>	<u>-</u>	<u>36,323</u>	<u>-</u>	<u>-</u>	<u>66,073</u>
Disbursements:						
Personal services	-	-	30,940	-	-	-
Supplies	-	-	1,728	603	4,450	-
Other services and charges	-	-	29	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	7,720	-	-	-	-	108,850
Total disbursements	<u>7,720</u>	<u>-</u>	<u>32,697</u>	<u>603</u>	<u>4,450</u>	<u>108,850</u>
Excess (deficiency) of receipts over disbursements	<u>(5,220)</u>	<u>-</u>	<u>3,626</u>	<u>(603)</u>	<u>(4,450)</u>	<u>(42,777)</u>
Cash and investments - ending	<u>\$ 2,500</u>	<u>\$ 12,380</u>	<u>\$ 542</u>	<u>\$ 2,019</u>	<u>\$ (4,450)</u>	<u>\$ (42,777)</u>

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

	20.205 Bridge 150 80%	20.703 2019 Hmep Grant	20.205 County Rd 350 80% Grant	93.788 In State Opioid Response	Cares Provider Relief Fund	14.228 Pike CDBG CV-19-111
Cash and investments - beginning	\$ (4,840)	\$ -	\$ (44,259)	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	11,186	-	76,472	120,000	18,375	60,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	3,063	-	-	-	-
Total receipts	11,186	3,063	76,472	120,000	18,375	60,000
Disbursements:						
Personal services	-	-	-	-	18,375	-
Supplies	-	-	-	-	-	60,000
Other services and charges	51,775	-	47,317	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	3,063	-	8,467	-	-
Total disbursements	51,775	3,063	47,317	8,467	18,375	60,000
Excess (deficiency) of receipts over disbursements	(40,589)	-	29,155	111,533	-	-
Cash and investments - ending	\$ (45,429)	\$ -	\$ (15,104)	\$ 111,533	\$ -	\$ -

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

	21.019 (2) Covid Pblc Hlth Exp	21.019 Caresact CRF ISDH	16.575 Victim Assist Prog Gran	Brownfield Grant	Local Rd & Brdg Matching Grant
Cash and investments - beginning	\$ -	\$ -	\$ 2,485	\$ 15,766	\$ 9,813
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	402,627	100,000	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	402,627	100,000	-	-	-
Disbursements:					
Personal services	3,388	16,348	-	-	-
Supplies	399,239	993	-	-	-
Other services and charges	-	4,799	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	402,627	22,140	-	-	-
Excess (deficiency) of receipts over disbursements	-	77,860	-	-	-
Cash and investments - ending	\$ -	\$ 77,860	\$ 2,485	\$ 15,766	\$ 9,813

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

	Local Rd & Brdg <u>75%-25% Match</u>	Community Crossing Match 75%	Community Crossing Match 2019 (2)	Community Crossings Match 2020	Totals
Cash and investments - beginning	\$ 3,699	\$ 8,059	\$ -	\$ -	\$ 17,515,954
Receipts:					
Taxes	-	-	-	-	23,818,580
Licenses and permits	-	-	-	-	10,326
Intergovernmental receipts	-	-	434,357	778,366	6,994,474
Charges for services	-	-	-	-	2,113,938
Fines and forfeits	-	-	-	-	276,330
Other receipts	-	-	-	-	7,270,705
Total receipts	-	-	434,357	778,366	40,484,353
Disbursements:					
Personal services	-	-	-	-	13,024,551
Supplies	-	-	434,357	-	2,207,631
Other services and charges	-	5,035	-	595,126	2,534,238
Capital outlay	-	-	-	182,182	1,604,839
Other disbursements	-	-	-	-	20,611,016
Total disbursements	-	5,035	434,357	777,308	39,982,275
Excess (deficiency) of receipts over disbursements	-	(5,035)	-	1,058	502,078
Cash and investments - ending	\$ 3,699	\$ 3,024	\$ -	\$ 1,058	\$ 18,018,032

PIKE COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2020

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: GABC Leasing Inc	Lease to Own Ambulance	\$ 72,576	7/5/2019	2/1/2021
Total of annual lease payments		<u>\$ 72,576</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/>.