

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

FINANCIAL STATEMENT AUDIT REPORT

OF

PIKE COUNTY, INDIANA

January 1, 2021 to December 31, 2021



**FILED**  
07/13/2022



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Judith Gumbel	01-01-21 to 12-31-22
County Treasurer	Susan Brittain	01-01-21 to 12-31-22
Clerk of the Circuit Court	Lana Griffith	01-01-21 to 12-31-22
County Sheriff	Kent Johnson	01-01-21 to 12-31-22
County Recorder	Jeff Harting	01-01-21 to 12-31-22
President of the Board of County Commissioners	Mark Flint	01-01-21 to 12-31-22
President of the County Council	Jon Craig	01-01-21 to 12-31-22



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF PIKE COUNTY, INDIANA

### **Report on the Audit of the Financial Statement**

#### ***Adverse and Unmodified Opinions***

We have audited the accompanying financial statement of Pike County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2021, and the related notes to the financial statement as listed in the Table of Contents.

#### ***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 and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of December 31, 2021, in accordance with accounting principles generally accepted in the United States of America.

#### ***Opinion on Regulatory Basis of Accounting***

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of December 31, 2021, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

#### ***Basis for Adverse and Unmodified Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Matter Giving Rise to 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.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Management's Responsibility for the Financial Statement***

Management is responsible for the preparation and fair presentation of the 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 Responsibilities for the Audit of the Financial Statement***

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

**Required Supplementary Information**

Financial reporting requirements established by the Indiana State Board of Accounts as described in Note 1 require that the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Other Information**

Management is responsible for the other information included in the annual report. The other information comprises the Schedule of Leases and Debt and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and 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.

  
Beth Kelley, CPA, CFE  
Deputy State Examiner

June 27, 2022

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED SUPPLEMENTARY  
INFORMATION; AND OTHER INFORMATION

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.

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  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
Advanced Collections	\$ 406,215	\$ 507,937	\$ 406,215	\$ 507,937
Pike County Jail Commissary	61,930	158,139	152,448	67,621
Jail Inmate Fund	18,687	307,044	300,353	25,378
Odyssey Trust	304,043	982,848	911,709	375,182
ISETS-Clerk	658	63,236	63,809	85
Drug Buy Account	900	-	-	900
General	6,547,431	6,838,572	6,442,292	6,943,711
Accident Report	1,480	235	-	1,715
CEDIT County Share	3,339,255	1,448,946	293,910	4,494,291
City and Town Court Costs	39,732	5,677	-	45,409
Clerk's Records Perpetuation	75,025	11,692	-	86,717
Sales Disclosure - County Share	18,939	3,545	-	22,484
Cumulative Bridge	542,839	308,534	420,046	431,327
Cumulative Capital Development	562,160	107,199	370,172	299,187
Drug Free Community	14,472	19,434	14,472	19,434
Extradition and Sheriff's Assistance	670	-	-	670
Firearms Training	9,725	4,830	4,049	10,506
Health	231,999	331,456	193,612	369,843
Identification Security Protection	6,897	2,803	-	9,700
Levy Excess	6,105	-	6,105	-
Local Health Maintenance	68,555	33,139	32,386	69,308
Local Road and Street	285,101	232,929	243,381	274,649
LIT Public Safety - County Share	37,341	1,475,056	1,371,866	140,531
Restricted MVH	276,631	1,354,426	1,115,488	515,569
Medical Care for Inmates	2,809	-	885	1,924
Misdemeanant	24,166	10,233	10,969	23,430
Motor Vehicle Highway	432,105	1,322,571	780,403	974,273
Plat Book	60,450	7,950	9,887	58,513
Rainy Day	535,275	-	-	535,275
Recorder's Records Perpetuation	194,788	60,464	54,511	200,741
Riverboat	81,882	61,344	139,222	4,004
Sex and Violent Offender Administration	4,869	1,755	1,013	5,611
Supplemental Public Defender Services	135,279	95,909	63,693	167,495
Surplus Tax	9,630	35,765	22,331	23,064
Surveyor's Corner Perpetuation	56,260	14,410	-	70,670
Tax Sale Redemption	-	40,845	31,576	9,269
Tax Sale Surplus	202,777	285,424	171,899	316,302
Local Health Department Trust Account	73,134	14,121	7,572	79,683
GAL/CASA	4,040	26,555	30,595	-
Election and Registration	241,177	2,547	19,878	223,846
County Elected Officials Training	10,045	2,803	1,787	11,061
Park and Recreation	1,032,660	672,612	648,222	1,057,050
Statewide 911	466,552	193,924	213,040	447,436
Reassessment - 2015	176,463	311,471	249,057	238,877
Adult Probation Administrative	71,059	7,196	2,764	75,491
Supplemental Adult Probation Services	193,060	53,386	82,038	164,408
Supplemental Juvenile Probation Services	29,093	20	-	29,113
County User Fee	65,257	3,473	3,220	65,510
Drug Task Force	5,340	-	-	5,340
K-9	6,268	4,450	2,449	8,269
Donations	2,000	-	-	2,000
Payroll Clearing	281,840	4,454,295	4,333,512	402,623
Settlement	-	17,366,228	17,366,228	-
CVET Agency	-	116,843	116,843	-
Financial Institution Tax	-	87,935	87,935	-
State Fines and Forfeitures	2,660	11,747	12,211	2,196
Infraction Judgements	670	12,113	11,763	1,020
Overweight Vehicle Fines	-	75	75	-
Special Death Benefit	90	1,310	1,320	80
Sales Disclosure - State Share	55	3,545	3,180	420
Interstate Compact - State Share	-	375	375	-
Mortgage Recording Fees - State Share	113	1,565	1,523	155
Sex and Violent Offender Admin - State	25	195	220	-
Inheritance Tax	1,272	-	-	1,272

PIKE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
Education Plate Fees Agency	431	300	-	731
Riverboat Revenue Sharing	-	89,666	89,666	-
LIT Public Safety	-	98,154	98,154	-
LIT Economic Development (EDIT)	-	196,306	196,306	-
93.563 Prosecutor PCA	274	-	-	274
93.563 Title IV-D Incentive	103,812	6,193	14,174	95,831
93.563 Prosecutor IV-D Incentive-Post Oct '99	1,409	9,323	5,863	4,869
93.563 Clerk IV-D Incentive-Post Oct '99	26,329	6,193	7,840	24,682
Adult Probation User Fee	11,585	6,540	-	18,125
EMS/CPR Training	2,579	-	-	2,579
Supplemental Juvenile - Informal	337	640	-	977
Pretrial Diversion	167,885	81,220	44,914	204,191
Co Law Enforcement Cont Ed	876	352	988	240
Jury Pay User Fees	50,985	2,590	-	53,575
Marijuana Eradication Prgm	6,015	2,800	-	8,815
EMS Donations	1,377	1,500	1,700	1,177
Donation Fund	14,205	1,000	806	14,399
Donations To/From CEDA	929	150	799	280
Emergency Management Donations	4,563	-	-	4,563
Pike Crossing-TIF General Fund	48,234	14,169	18,256	44,147
Mega Site Allocation Area	343	6,119	-	6,462
Refuge Revenue Sharing	30,085	16,257	-	46,342
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	396	2	-	398
Commissioners Certificate Sale	-	6,150	5,170	980
Tax Sale Vendor Fees	5,333	17,832	16,670	6,495
Tax Sale Cost	25,009	4,770	3,768	26,011
Local Emergency Planning	83,629	5,428	1,528	87,529
Road Bonding	21,575	229,778	16,500	234,853
HEA 1001 State Homestead Credit	13	-	13	-
EMS Grant	2,500	1,500	-	4,000
Bio-Terrorism Base	12,380	-	-	12,380
93.069 Bio Terrorism	542	20,543	18,634	2,451
93.074 Bio Terrorism	2,019	-	892	1,127
97.067 EMA Ballistics Grant	(4,450)	71,605	67,155	-
93.069 Bioterrorism 21/22 Base	-	-	9,116	(9,116)
14.228 Pike CDBG CV CV2-359	-	250,000	249,000	1,000
93.323 ELC (7.1.21 - 6.30.22)	-	50,000	9,138	40,862
20.205 Bridge 30/CR 300 N	(42,777)	128,153	93,310	(7,934)
20.205 Bridge 150 80%	(45,429)	132,119	92,056	(5,366)
20.205 County Rd 350 80% Grant	(15,104)	107,898	92,954	(160)
93.788 IN State Opioid Response	111,533	-	49,102	62,431
93.788 Opioid Str 2022	-	60,000	-	60,000
21.019 (2) COVID Pblc Hlth Esp	-	36,435	36,421	14
21.019 Cares Act Crf ISDH	77,860	94,060	153,829	18,091
90.404 2020 HAVA Cares	-	652	652	-
21.027 CSLFRF (ARPA Grant)	-	1,203,209	95,808	1,107,401
16.575 Victim Assist Prog Grant	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 Crossings Match 75%	3,024	-	-	3,024
Community Crossings Match 2020	1,058	-	1,058	-
Community Xing 2020-2	-	209,768	209,768	-
Community Crossings 2021-1	-	275,842	275,492	350
<b>Totals</b>	<b>\$ 18,018,032</b>	<b>\$ 42,928,347</b>	<b>\$ 38,802,009</b>	<b>\$ 22,144,370</b>

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

PIKE COUNTY  
NOTES TO FINANCIAL STATEMENT

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

**A. Reporting Entity**

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

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

**B. Basis of Accounting**

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

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

**C. Cash and Investments**

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

**D. Receipts**

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

*Taxes.* Amounts received from one or more of the following: property tax, local 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 federal grants that are reimbursement type grants. The cash deficits in the 93.069 Bioterrorism 21/22 Base, 20.205 Bridge 30/CR 300 N, 20.205 Bridge 150 80%, and 20.205 County Rd 350 80% Grant funds 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 was awarded \$2,406,418 from the American Rescue Plan Act of 2021. The first distribution of these funds was received by the County during 2021, in the amount of \$1,203,209, and the second distribution was received on June 20, 2022, for the same amount.

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REQUIRED SUPPLEMENTARY INFORMATION

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Advanced Collections	Pike County Jail Commissary	Jail Inmate Fund	Odyssey Trust	ISETS-Clerk	Drug Buy Account
Cash and investments - beginning	\$ 406,215	\$ 61,930	\$ 18,687	\$ 304,043	\$ 658	\$ 900
Receipts:						
Taxes	507,937	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	158,139	307,044	982,848	63,236	-
Total receipts	507,937	158,139	307,044	982,848	63,236	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	406,215	152,448	300,353	911,709	63,809	-
Total disbursements	406,215	152,448	300,353	911,709	63,809	-
Excess (deficiency) of receipts over disbursements	101,722	5,691	6,691	71,139	(573)	-
Cash and investments - ending	\$ 507,937	\$ 67,621	\$ 25,378	\$ 375,182	\$ 85	\$ 900

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	General	Accident Report	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	Sales Disclosure - County Share
Cash and investments - beginning	\$ 6,547,431	\$ 1,480	\$ 3,339,255	\$ 39,732	\$ 75,025	\$ 18,939
Receipts:						
Taxes	5,838,212	-	1,447,714	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	200,353	-	-	-	-	-
Charges for services	485,150	235	-	-	-	3,545
Fines and forfeits	59,329	-	-	5,677	11,692	-
Other receipts	255,528	-	1,232	-	-	-
Total receipts	6,838,572	235	1,448,946	5,677	11,692	3,545
Disbursements:						
Personal services	4,989,049	-	-	-	-	-
Supplies	272,755	-	-	-	-	-
Other services and charges	724,016	-	62,030	-	-	-
Capital outlay	46,782	-	46,597	-	-	-
Other disbursements	409,690	-	185,283	-	-	-
Total disbursements	6,442,292	-	293,910	-	-	-
Excess (deficiency) of receipts over disbursements	396,280	235	1,155,036	5,677	11,692	3,545
Cash and investments - ending	\$ 6,943,711	\$ 1,715	\$ 4,494,291	\$ 45,409	\$ 86,717	\$ 22,484

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Extradition and Sheriff's Assistance	Firearms Training	Health
Cash and investments - beginning	\$ 542,839	\$ 562,160	\$ 14,472	\$ 670	\$ 9,725	\$ 231,999
Receipts:						
Taxes	218,152	84,519	-	-	-	229,002
Licenses and permits	-	-	-	-	4,830	3,430
Intergovernmental receipts	6,767	2,622	-	-	-	7,103
Charges for services	75,638	-	-	-	-	21,237
Fines and forfeits	-	-	-	-	-	-
Other receipts	7,977	20,058	19,434	-	-	70,684
Total receipts	308,534	107,199	19,434	-	4,830	331,456
Disbursements:						
Personal services	188,484	-	3,618	-	-	178,341
Supplies	18,110	-	-	-	-	6,914
Other services and charges	89,315	-	3,618	-	-	5,428
Capital outlay	123,637	369,390	-	-	-	-
Other disbursements	500	782	7,236	-	4,049	2,929
Total disbursements	420,046	370,172	14,472	-	4,049	193,612
Excess (deficiency) of receipts over disbursements	(111,512)	(262,973)	4,962	-	781	137,844
Cash and investments - ending	\$ 431,327	\$ 299,187	\$ 19,434	\$ 670	\$ 10,506	\$ 369,843

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Identification Security Protection	Levy Excess	Local Health Maintenance	Local Road and Street	LIT Public Safety - County Share	Restricted MVH
Cash and investments - beginning	\$ 6,897	\$ 6,105	\$ 68,555	\$ 285,101	\$ 37,341	\$ 276,631
Receipts:						
Taxes	-	-	-	-	723,856	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	232,929	-	1,354,426
Charges for services	2,803	-	33,139	-	723,151	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	28,049	-
Total receipts	2,803	-	33,139	232,929	1,475,056	1,354,426
Disbursements:						
Personal services	-	-	30,643	-	1,159,121	550,969
Supplies	-	-	-	243,381	93,916	357,679
Other services and charges	-	-	1,743	-	69,171	82,617
Capital outlay	-	-	-	-	49,088	4,223
Other disbursements	-	6,105	-	-	570	120,000
Total disbursements	-	6,105	32,386	243,381	1,371,866	1,115,488
Excess (deficiency) of receipts over disbursements	2,803	(6,105)	753	(10,452)	103,190	238,938
Cash and investments - ending	\$ 9,700	\$ -	\$ 69,308	\$ 274,649	\$ 140,531	\$ 515,569

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Recorder's Records Perpetuation
Cash and investments - beginning	\$ 2,809	\$ 24,166	\$ 432,105	\$ 60,450	\$ 535,275	\$ 194,788
Receipts:						
Taxes	-	-	1,106	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	10,233	1,113,752	-	-	-
Charges for services	-	-	67,054	7,950	-	60,464
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	140,659	-	-	-
Total receipts	-	10,233	1,322,571	7,950	-	60,464
Disbursements:						
Personal services	-	-	594,485	5,587	-	20,947
Supplies	-	-	78,226	-	-	-
Other services and charges	885	10,969	103,892	-	-	16,816
Capital outlay	-	-	2,598	-	-	-
Other disbursements	-	-	1,202	4,300	-	16,748
Total disbursements	885	10,969	780,403	9,887	-	54,511
Excess (deficiency) of receipts over disbursements	(885)	(736)	542,168	(1,937)	-	5,953
Cash and investments - ending	\$ 1,924	\$ 23,430	\$ 974,273	\$ 58,513	\$ 535,275	\$ 200,741

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Riverboat	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption
Cash and investments - beginning	\$ 81,882	\$ 4,869	\$ 135,279	\$ 9,630	\$ 56,260	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	1,755	-	35,765	14,410	-
Fines and forfeits	61,344	-	32,387	-	-	-
Other receipts	-	-	63,522	-	-	40,845
Total receipts	61,344	1,755	95,909	35,765	14,410	40,845
Disbursements:						
Personal services	139,222	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	1,013	63,693	22,331	-	31,576
Total disbursements	139,222	1,013	63,693	22,331	-	31,576
Excess (deficiency) of receipts over disbursements	(77,878)	742	32,216	13,434	14,410	9,269
Cash and investments - ending	\$ 4,004	\$ 5,611	\$ 167,495	\$ 23,064	\$ 70,670	\$ 9,269

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Tax Sale Surplus	Local Health Department Trust Account	GAL/CASA	Election and Registration	County Elected Officials Training	Park and Recreation
Cash and investments - beginning	\$ 202,777	\$ 73,134	\$ 4,040	\$ 241,177	\$ 10,045	\$ 1,032,660
Receipts:						
Taxes	-	-	-	-	-	191,882
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	14,121	26,555	-	-	5,952
Charges for services	-	-	-	-	2,803	474,715
Fines and forfeits	-	-	-	-	-	-
Other receipts	285,424	-	-	2,547	-	63
Total receipts	285,424	14,121	26,555	2,547	2,803	672,612
Disbursements:						
Personal services	-	-	-	4,194	-	206,820
Supplies	-	-	-	629	-	19,224
Other services and charges	-	7,572	-	14,595	-	173,777
Capital outlay	-	-	-	-	-	123,256
Other disbursements	171,899	-	30,595	460	1,787	125,145
Total disbursements	171,899	7,572	30,595	19,878	1,787	648,222
Excess (deficiency) of receipts over disbursements	113,525	6,549	(4,040)	(17,331)	1,016	24,390
Cash and investments - ending	\$ 316,302	\$ 79,683	\$ -	\$ 223,846	\$ 11,061	\$ 1,057,050

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Statewide 911	Reassessment - 2015	Adult Probation Administrative	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	County User Fee
Cash and investments - beginning	\$ 466,552	\$ 176,463	\$ 71,059	\$ 193,060	\$ 29,093	\$ 65,257
Receipts:						
Taxes	-	302,100	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	15,390	9,371	-	-	-	-
Charges for services	147,348	-	-	53,386	20	-
Fines and forfeits	-	-	7,196	-	-	19
Other receipts	31,186	-	-	-	-	3,454
Total receipts	193,924	311,471	7,196	53,386	20	3,473
Disbursements:						
Personal services	133,982	170,813	-	73,775	-	-
Supplies	15,858	1,142	-	5,991	-	-
Other services and charges	63,200	77,102	271	2,272	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	2,493	-	-	3,220
Total disbursements	213,040	249,057	2,764	82,038	-	3,220
Excess (deficiency) of receipts over disbursements	(19,116)	62,414	4,432	(28,652)	20	253
Cash and investments - ending	\$ 447,436	\$ 238,877	\$ 75,491	\$ 164,408	\$ 29,113	\$ 65,510

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Drug Task Force	K-9	Donations	Payroll Clearing	Settlement	CVET Agency
Cash and investments - beginning	\$ 5,340	\$ 6,268	\$ 2,000	\$ 281,840	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	16,338,355	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,027,873	116,843
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	4,450	-	4,454,295	-	-
Total receipts	-	4,450	-	4,454,295	17,366,228	116,843
Disbursements:						
Personal services	-	-	-	4,333,512	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	2,449	-	-	17,366,228	116,843
Total disbursements	-	2,449	-	4,333,512	17,366,228	116,843
Excess (deficiency) of receipts over disbursements	-	2,001	-	120,783	-	-
Cash and investments - ending	\$ 5,340	\$ 8,269	\$ 2,000	\$ 402,623	\$ -	\$ -

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Financial Institution Tax	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share
Cash and investments - beginning	\$ -	\$ 2,660	\$ 670	\$ -	\$ 90	\$ 55
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	87,935	-	-	-	-	-
Charges for services	-	-	-	-	-	3,545
Fines and forfeits	-	11,747	12,113	75	1,310	-
Other receipts	-	-	-	-	-	-
Total receipts	87,935	11,747	12,113	75	1,310	3,545
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	87,935	12,211	11,763	75	1,320	3,180
Total disbursements	87,935	12,211	11,763	75	1,320	3,180
Excess (deficiency) of receipts over disbursements	-	(464)	350	-	(10)	365
Cash and investments - ending	\$ -	\$ 2,196	\$ 1,020	\$ -	\$ 80	\$ 420

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing
Cash and investments - beginning	\$ -	\$ 113	\$ 25	\$ 1,272	\$ 431	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	89,666
Charges for services	-	1,565	195	-	-	-
Fines and forfeits	375	-	-	-	300	-
Other receipts	-	-	-	-	-	-
Total receipts	375	1,565	195	-	300	89,666
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	375	1,523	220	-	-	89,666
Total disbursements	375	1,523	220	-	-	89,666
Excess (deficiency) of receipts over disbursements	-	42	(25)	-	300	-
Cash and investments - ending	\$ -	\$ 155	\$ -	\$ 1,272	\$ 731	\$ -

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	LIT Public Safety	LIT Economic Development (EDIT)	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
Cash and investments - beginning	\$ -	\$ -	\$ 274	\$ 103,812	\$ 1,409	\$ 26,329
Receipts:						
Taxes	98,154	196,306	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	6,193	9,323	6,193
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	98,154	196,306	-	6,193	9,323	6,193
Disbursements:						
Personal services	-	-	-	975	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	11,249	4,712	7,800
Capital outlay	-	-	-	-	-	-
Other disbursements	98,154	196,306	-	1,950	1,151	40
Total disbursements	98,154	196,306	-	14,174	5,863	7,840
Excess (deficiency) of receipts over disbursements	-	-	-	(7,981)	3,460	(1,647)
Cash and investments - ending	\$ -	\$ -	\$ 274	\$ 95,831	\$ 4,869	\$ 24,682

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Adult Probation User Fee	EMS/CPR Training	Supplemental Juvenile - Informal	Pretrial Diversion	Co Law Enforcement Cont Ed	Jury Pay User Fees
Cash and investments - beginning	\$ 11,585	\$ 2,579	\$ 337	\$ 167,885	\$ 876	\$ 50,985
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	640	-	-	-
Fines and forfeits	-	-	-	81,220	-	2,590
Other receipts	6,540	-	-	-	352	-
Total receipts	6,540	-	640	81,220	352	2,590
Disbursements:						
Personal services	-	-	-	43,531	-	-
Supplies	-	-	-	841	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	542	988	-
Total disbursements	-	-	-	44,914	988	-
Excess (deficiency) of receipts over disbursements	6,540	-	640	36,306	(636)	2,590
Cash and investments - ending	\$ 18,125	\$ 2,579	\$ 977	\$ 204,191	\$ 240	\$ 53,575

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Marijuana Eradication Prgm	EMS Donations	Donation Fund	Donations To/From CEDA	Emergency Management Donations	Pike Crossing-TIF General Fund
Cash and investments - beginning	\$ 6,015	\$ 1,377	\$ 14,205	\$ 929	\$ 4,563	\$ 48,234
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	2,800	-	-	-	-	-
Other receipts	-	1,500	1,000	150	-	14,169
Total receipts	2,800	1,500	1,000	150	-	14,169
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	18,256
Other disbursements	-	1,700	806	799	-	-
Total disbursements	-	1,700	806	799	-	18,256
Excess (deficiency) of receipts over disbursements	2,800	(200)	194	(649)	-	(4,087)
Cash and investments - ending	\$ 8,815	\$ 1,177	\$ 14,399	\$ 280	\$ 4,563	\$ 44,147

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Mega Site Allocation Area	Refuge Revenue Sharing	Thornton Trust Principal	Thornton Trust Interest	Pike Co Tobacco Coalition	Coleman Cemetery Principal
Cash and investments - beginning	\$ 343	\$ 30,085	\$ 1,000	\$ 2,347	\$ 6,605	\$ 5,000
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	16,257	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	6,119	-	-	-	-	-
Total receipts	6,119	16,257	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	6,119	16,257	-	-	-	-
Cash and investments - ending	\$ 6,462	\$ 46,342	\$ 1,000	\$ 2,347	\$ 6,605	\$ 5,000

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Coleman Cemetery Interest	Commissioners Certificate Sale	Tax Sale Vendor Fees	Tax Sale Cost	Local Emergency Planning	Road Bonding
Cash and investments - beginning	\$ 396	\$ -	\$ 5,333	\$ 25,009	\$ 83,629	\$ 21,575
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	5,416	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	6,150	-	-	-	-
Other receipts	2	-	17,832	4,770	12	229,778
Total receipts	2	6,150	17,832	4,770	5,428	229,778
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	1,228	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	5,170	16,670	3,768	300	16,500
Total disbursements	-	5,170	16,670	3,768	1,528	16,500
Excess (deficiency) of receipts over disbursements	2	980	1,162	1,002	3,900	213,278
Cash and investments - ending	\$ 398	\$ 980	\$ 6,495	\$ 26,011	\$ 87,529	\$ 234,853

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	HEA 1001 State Homestead Credit	EMS Grant	Bio-Terrorism Base	93.069 Bio Terrorism	93.074 Bio Terrorism	97.067 EMA Ballistics Grant
Cash and investments - beginning	\$ 13	\$ 2,500	\$ 12,380	\$ 542	\$ 2,019	\$ (4,450)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	20,543	-	71,605
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,500	-	-	-	-
Total receipts	-	1,500	-	20,543	-	71,605
Disbursements:						
Personal services	-	-	-	13,338	-	-
Supplies	-	-	-	5,296	892	67,155
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	13	-	-	-	-	-
Total disbursements	13	-	-	18,634	892	67,155
Excess (deficiency) of receipts over disbursements	(13)	1,500	-	1,909	(892)	4,450
Cash and investments - ending	\$ -	\$ 4,000	\$ 12,380	\$ 2,451	\$ 1,127	\$ -

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	93.069 Bioterrorism 21/22 Base	14.228 Pike CDBG CV CV2-359	93.323 ELC (7.1.21 - 6.30.22)	20.205 Bridge 30/CR 300 N	20.205 Bridge 150 80%	20.205 County Rd 350 80% Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (42,777)	\$ (45,429)	\$ (15,104)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	250,000	50,000	128,153	132,119	107,898
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	250,000	50,000	128,153	132,119	107,898
Disbursements:						
Personal services	9,038	-	8,038	-	-	-
Supplies	68	-	-	-	-	-
Other services and charges	10	5,250	1,100	-	92,056	92,954
Capital outlay	-	-	-	-	-	-
Other disbursements	-	243,750	-	93,310	-	-
Total disbursements	9,116	249,000	9,138	93,310	92,056	92,954
Excess (deficiency) of receipts over disbursements	(9,116)	1,000	40,862	34,843	40,063	14,944
Cash and investments - ending	\$ (9,116)	\$ 1,000	\$ 40,862	\$ (7,934)	\$ (5,366)	\$ (160)

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	93.788 IN State Opioid Response	93.788 Opioid Str 2022	21.019 (2) COVID Pblc Hlth Esp	21.019 Cares Act Crf ISDH	90.404 2020 HAVA Cares	21.027 CSLFRF (ARPA Grant)
Cash and investments - beginning	\$ 111,533	\$ -	\$ -	\$ 77,860	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	60,000	36,435	94,060	652	1,203,209
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	60,000	36,435	94,060	652	1,203,209
Disbursements:						
Personal services	38,648	-	-	91,213	-	95,808
Supplies	-	-	36,421	1,272	-	-
Other services and charges	-	-	-	11,344	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	10,454	-	-	50,000	652	-
Total disbursements	49,102	-	36,421	153,829	652	95,808
Excess (deficiency) of receipts over disbursements	(49,102)	60,000	14	(59,769)	-	1,107,401
Cash and investments - ending	\$ 62,431	\$ 60,000	\$ 14	\$ 18,091	\$ -	\$ 1,107,401

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	16.575 Victim Assist Prog Grant	Brownfield Grant	Local Rd & Brdg Matching Grant	Local Rd & Brdg 75%-25% Match	Community Crossings Match 75%
Cash and investments - beginning	\$ 2,485	\$ 15,766	\$ 9,813	\$ 3,699	\$ 3,024
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ 2,485	\$ 15,766	\$ 9,813	\$ 3,699	\$ 3,024

PIKE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Community Crossings Match 2020	Community Xing 2020-2	Community Crossings 2021-1	Totals
Cash and investments - beginning	\$ 1,058	\$ -	\$ -	\$ 18,018,032
Receipts:				
Taxes	-	-	-	26,177,295
Licenses and permits	-	-	-	8,260
Intergovernmental receipts	-	209,768	275,842	7,005,557
Charges for services	-	-	-	2,216,513
Fines and forfeits	-	-	-	296,324
Other receipts	-	-	-	7,224,398
Total receipts	-	209,768	275,842	42,928,347
Disbursements:				
Personal services	-	-	-	13,084,151
Supplies	-	-	-	1,225,770
Other services and charges	1,058	209,768	275,492	2,223,310
Capital outlay	-	-	-	783,827
Other disbursements	-	-	-	21,484,951
Total disbursements	1,058	209,768	275,492	38,802,009
Excess (deficiency) of receipts over disbursements	(1,058)	-	350	4,126,338
Cash and investments - ending	\$ -	\$ -	\$ 350	\$ 22,144,370

OTHER INFORMATION

PIKE COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2021

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Governmental activities:			
Notes and Loans Payable	Manual Monitor/Defibrillators (5)	\$ 65,562	\$ 32,781
Totals		\$ 65,562	\$ 32,781

PIKE COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2021

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 441,525
Infrastructure	45,889,542
Buildings	7,811,895
Improvements other than buildings	1
Machinery, equipment, and vehicles	5,578,911
Books and other	<u>187,225</u>
Total governmental activities	<u>59,909,099</u>
Total capital assets	<u><u>\$ 59,909,099</u></u>

## OTHER REPORTS

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