

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

FINANCIAL STATEMENT AUDIT REPORT

OF

RIPLEY COUNTY, INDIANA

January 1, 2021 to December 31, 2021



FILED
09/26/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Amy Copeland	01-01-21 to 12-31-22
County Treasurer	Lisa Vestal	01-01-21 to 12-31-22
Clerk of the Circuit Court	Ginger J. Bradford	01-01-21 to 12-31-22
County Sheriff	Jeff Cumberworth	01-01-21 to 12-31-22
County Recorder	Mary Ann McCoy	01-01-21 to 12-31-22
President of the Board of County Commissioners	Mark A. Horstman	01-01-21 to 12-31-22
President of the County Council	Ron J. Decker	01-01-21 to 12-31-22



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF RIPLEY COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Ripley 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 Statement* 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 Responsibilities 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 Financial Report. The other information comprises the 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 do 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 September 19, 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

September 19, 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.

RIPLEY 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
Sheriff Commissary	\$ 23,964	\$ 449,447	\$ 320,093	\$ 153,318
County General	5,348,724	9,665,062	8,011,870	7,001,916
Accident Report Fund	26,726	2,852	6,656	22,922
Building Permit Bonds	21,110	-	-	21,110
EDIT Tax	2,279,732	1,405,888	1,023,199	2,662,421
City & Town Court Costs	58,110	4,588	-	62,698
Clerk Perpetuation Fund	21,217	11,076	3,660	28,633
Community Corrections	33,024	265,875	291,770	7,129
Community Transition Program	925	2,900	404	3,421
County Sales Disclosure Fee	16,994	5,870	1,845	21,019
Covered Bridge Fund	7,568	3,700	-	11,268
Cumulative Bridge	784,911	703,576	564,393	924,094
Co.Cum.Cap.Dev.	256,278	301,284	197,904	359,658
Drug Free	17,139	18,678	18,769	17,048
Emergency Medical Serv. EMS Fund	165,702	711,994	711,667	166,029
Local Emergency Planning	16,281	4,426	7,564	13,143
Extradition & Sheriff Assistance	65	-	-	65
Firearms Training Fund	32,476	7,950	15,906	24,520
County Health Department	90,847	362,885	288,693	165,039
Ident. Security Protection Fd	19,507	6,104	1,664	23,947
Levy Excess Fund	82	-	-	82
Health Maintenance	121,852	33,139	46,658	108,333
Local Road & Streets	280,458	528,031	591,397	217,092
County Misdemeanant Fund	81,787	17,723	18,000	81,510
Highway Department	523,416	1,794,295	1,528,507	789,204
Plat Book Fund	15,785	12,750	20,145	8,390
Rainy Day Fund	2,000,591	-	-	2,000,591
Recorders Perp	371,676	94,292	14,519	451,449
Riverboat Gaming Fund	1,309	-	-	1,309
Supp Pub Def Serv Fund	42,043	3,356	26,688	18,711
Excess Tax	82,394	33,341	52,281	63,454
Co.Surv.Corner Perp. Fund	115,510	30,515	2,090	143,935
Tax Sale Redemption	87	-	(2,703)	2,790
Surplus Tax Sale	28,081	413,141	8,217	433,005
Health Dept. Trust Acct.	47,542	20,364	10,680	57,226
Gal Casa	7,039	43,160	45,820	4,379
Auditors Ineligible Deductions	151,080	7,680	15,311	143,449
Elected Official Training Fund	27,902	6,104	638	33,368
Park & Recreation	147,442	113,434	118,092	142,784
Statewide 9-1-1	513,721	466,469	425,454	554,736
Adult Probation	183,485	135,776	106,592	212,669
Juvenile Probation	46,476	2,898	10,368	39,006
Adult Administrative Fees	10,330	22,916	17,703	15,543
Alternative Dispute Resolution	13,673	2,180	-	15,853
County User Fee	95,220	34,950	24,340	105,830
Sheriff Sale Administration	22,484	2,100	4,400	20,184
Victim Assistance Grant	9,353	113,292	126,762	(4,117)
Veterans Van Donations	170	-	-	170
Court Ordered Testing	54,031	46,264	15,196	85,099
Micro Loan Program	42,553	-	-	42,553
Payroll Clearing	972,211	9,932,111	9,928,627	975,695
County Withholdings	-	95,254	95,254	-
Payroll Withholding Ins.	278	22,102	22,184	196
Deferred Compensation	-	12,105	12,105	-
FICA Withholdings	-	530,547	530,547	-
PERF	114	189,556	189,556	114
Sheriff Retirement	19,544	30,852	41,319	9,077
State Withholdings	-	222,641	222,641	-
Unifirst Uniforms	430	805	919	316
Garnishments	222	5,424	5,424	222
Settlement Fund	-	28,703,692	28,703,692	-
CVET	-	94,278	94,278	-
Delinquent Sewer Fees	434	577	-	1,011
Financial Institution	-	315,704	315,704	-
Fines & Forfeitures	-	2,667	2,464	203
Infraction Judgements	4,689	39,609	33,589	10,709
Death Benefit Fund	190	1,150	1,085	255
Sales Disclosure Fee Fund	310	5,870	5,170	1,010
Coroner's Cont Ed Fund	704	3,539	3,825	418
Interstate Compact Fee Fund	-	1,125	1,125	-
Mortgage Fraud	405	4,553	4,643	315
DLGF Homestead Prop Database	-	7	4	3

RIPLEY 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
Forest Restoration Fund	-	1,612	1,612	-
Inheritance Tax	7,977	-	-	7,977
Education Plate Fee	38	319	338	19
Riverboat - Bellarra	395,836	137,658	84,754	448,740
Innkeepers Tax	3,756	69,298	68,384	4,670
Title 4-D Incentive	-	11,370	11,262	108
Prosecutor 4-D Incentive-PO	51,464	17,104	9,065	59,503
Clerk 4-D Incentive-Pst OC	36,317	11,370	15,179	32,508
Inmate Trust	37,059	494,665	492,784	38,940
Trust	1,425,957	2,411,296	3,105,145	732,108
Support Account	7,568	438,170	435,529	10,209
Legacy Account	2,942	4,852	3,879	3,915
Ripley Savings	462	-	-	462
Old Old Trust Account	3,339	1	66	3,274
Treasurer	1,059,201	790,794	1,059,201	790,794
Interstate Comp - County Share	9,838	1,125	-	10,963
MVH Restricted	280,542	1,692,948	986,772	986,718
Reassessment	255,208	56,980	211,767	100,421
LOIT Special Dist. Restricted	75	-	-	75
Substance Abuse Outpatient Pro	2,966	-	968	1,998
Cty Electronic Map Generation	-	375	-	375
Greater Cincy HAZMAT-Fire Dept	100	1,494	1,100	494
School Supplemental	-	65,989	65,989	-
Juvenile Detention In Home	259	-	233	26
Ripley Co. Redevelopment Comm.	219,080	32,616	3,009	248,687
Law Enforc.Cont.Ed.Sheriff	869	740	259	1,350
C.C. Project Income Fund	260,359	286,755	264,701	282,413
Unrestricted LOIT Special Dist	171,504	-	-	171,504
EMS Training	2,625	5,950	5,421	3,154
Loc.IncomeTx/PropertyTxRelief	118,148	1,034,550	1,065,593	87,105
Heritage Barn Public Safety	200	150	-	350
LIT Certified Shares - Distrib	-	7,962,408	7,958,074	4,334
LIT Economic Dev.-EDIT-Distrib	-	1,989,518	1,989,518	-
Riverboat Wagering Tax Rev. Sharing	735,324	97,854	-	833,178
Belterra Revenue Clearing Fund	-	260,575	260,575	-
Wagering Tax Revenue Clearing	-	170,514	170,514	-
Background Check	484	880	840	524
HHS/Covid Relief/Cares Act/EMS	19,156	-	18,534	622
Bioterrorism Grant (BPRS-A 69)	3,513	31,054	4,585	29,982
Ebola Supplemental Funding	341	-	341	-
HAVATitle III- Nonreverting	31	-	-	31
STOP Grant	(796)	67,509	59,007	7,706
NACCHO/Ctr for Disease Control	3	-	-	3
Covid Relief/Cares Act	247,507	-	247,507	-
Covid Relief/Court Services	(33,143)	58,691	26,359	(811)
Covid 19/Community Testing	99,015	100,000	43,852	155,163
Covid Economic Rec Grant	-	254,420	254,420	-
14.228 OCRA Grant- FS Regional	-	290,901	290,901	-
21.027 Coronavirus State & Loc	-	2,750,803	-	2,750,803
RCCF - Crum Grant	42	-	-	42
RC Substance Abuse Grant-LLC	8,083	-	142	7,941
Juv. Substance Abuse Fund	7,780	-	-	7,780
Historic Landmarks Foundation	1,500	-	-	1,500
ISDH-MRC Grant	12,655	-	-	12,655
Endowment Fund	18,947	9,000	-	27,947
Court Interpretive Services	118	-	-	118
RCCF-Military Service Fund	9,286	-	-	9,286
Trail-Riders	19	-	-	19
JDAI Grant - Probation	5,990	31,280	27,335	9,935
Decatur Co. REMC-EMS Training	1,500	-	-	1,500
Drug Awareness Coalition/RCATS	5,000	3,000	8,000	-
State Probation Grant	12,483	-	7,449	5,034
Campaign For Tobacco-Free Kids	250	-	-	250
Local Road & Bridge Matching	18,750	883,388	843,932	58,206
14.228 IHEDA Grant	-	108,501	108,500	1
2017 Interact for Health Grant	1,024	-	914	110
REMC Grant - EMS Training	148	-	-	148
IN Supreme Court/CADS	-	60,000	7,459	52,541
Ripley Co. Schools RCATS	14,910	10,500	13,983	11,427
REMC Grant - Park Speakers	124	-	-	124
RCCF Grant - Car Seat Program	1	-	-	1
State Grant/Safe Sleep Program	329	393	6,097	(5,375)

RIPLEY 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
State Homeland/Generator-EMA	(147,022)	150,000	2,978	-
EXHALE Asthma Grant - Health	(2,200)	2,200	-	-
State Probation Grant (B)	-	64,575	62,666	1,909
JDAI Grant - Probation (B)	21,997	14,590	25,442	11,145
IN Supreme Court/CADS (B)	54,785	-	54,785	-
93.323 COVID/Vaccine Clinic/HE	-	40,320	32,392	7,928
RSRF Grant - EMS Body Armor	-	14,183	11,914	2,269
SE IN REMC Grant- EMS Training	-	2,500	2,500	-
RCCF Grant - SPLINTS EMS	-	2,500	2,500	-
RSRF Grant- Highway Tractor	-	25,000	25,000	-
RSRF Grant-BP Vests Probation	-	5,000	5,000	-
RCCF Grant Flotation Dev EMS	-	500	338	162
RSRF Headset Jacks 911	-	4,893	4,885	8
RCCF Headsets 911	-	500	500	-
RSRF Grant- Coroner Radios	-	2,904	-	2,904
RSRF Versailles EMS Remodel	-	20,000	-	20,000
Totals	<u>\$ 20,730,026</u>	<u>\$ 81,185,528</u>	<u>\$ 75,380,115</u>	<u>\$ 26,535,439</u>

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

RIPLEY COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

RIPLEY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

E. Disbursements

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

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

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

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

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

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

RIPLEY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

RIPLEY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

Financial Report

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

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

RIPLEY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Contributions

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

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.

RIPLEY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. *Negative Disbursements*

The financial statement contains some disbursements which appear as negative entries. This is a result of errors made in the prior period that were corrected by reversing the original entry. Since the original entry and the correction were made in separate periods, a negative disbursement was shown in the current period.

Note 8. *Cash Balance Deficits*

The financial statement contains some funds with deficits in cash. This is a result of funds set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2021.

Note 9. *Subsequent Event*

The County received funding from the American Rescue Plan Act of 2021 (ARPA). The total amount allotted to the County was \$5,501,605. The County received \$2,750,803 as of December 31, 2021, and the remaining \$2,750,803 was received in June of 2022. The funds are held in a separate fund. A plan on how the County will use the ARPA funds was prepared and approved by the Board of County Commissioners.

Note 10. *Combined Funds*

Funds related to juvenile probation were reported individually in the prior financial statement, but were combined into one fund in the current financial statement. Funds related to Clerk's trust were combined into one fund on the prior financial statement, but were reported individually on the current financial statement.

REQUIRED SUPPLEMENTARY INFORMATION

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

	Sheriff Commissary	County General	Accident Report Fund	Building Permit Bonds	EDIT Tax
Cash and investments - beginning	\$ 23,964	\$ 5,348,724	\$ 26,726	\$ 21,110	\$ 2,279,732
Receipts:					
Taxes	-	7,784,209	-	-	1,405,888
Licenses and permits	-	89,875	-	-	-
Intergovernmental receipts	-	379,766	-	-	-
Charges for services	-	722,202	2,852	-	-
Fines and forfeits	-	79,862	-	-	-
Other receipts	449,447	609,148	-	-	-
Total receipts	<u>449,447</u>	<u>9,665,062</u>	<u>2,852</u>	<u>-</u>	<u>1,405,888</u>
Disbursements:					
Personal services	-	5,848,405	-	-	815,981
Supplies	-	306,568	-	-	2,518
Other services and charges	-	1,700,774	-	-	154,954
Capital outlay	-	39,797	-	-	49,746
Other disbursements	320,093	116,326	6,656	-	-
Total disbursements	<u>320,093</u>	<u>8,011,870</u>	<u>6,656</u>	<u>-</u>	<u>1,023,199</u>
Excess (deficiency) of receipts over disbursements	<u>129,354</u>	<u>1,653,192</u>	<u>(3,804)</u>	<u>-</u>	<u>382,689</u>
Cash and investments - ending	<u>\$ 153,318</u>	<u>\$ 7,001,916</u>	<u>\$ 22,922</u>	<u>\$ 21,110</u>	<u>\$ 2,662,421</u>

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

	City & Town Court Costs	Clerk Perpetuation Fund	Community Corrections	Community Transition Program	County Sales Disclosure Fee
Cash and investments - beginning	\$ 58,110	\$ 21,217	\$ 33,024	\$ 925	\$ 16,994
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	265,875	-	-
Charges for services	-	-	-	2,900	5,870
Fines and forfeits	-	-	-	-	-
Other receipts	4,588	11,076	-	-	-
Total receipts	4,588	11,076	265,875	2,900	5,870
Disbursements:					
Personal services	-	3,660	272,030	-	-
Supplies	-	-	-	-	584
Other services and charges	-	-	-	404	281
Capital outlay	-	-	-	-	980
Other disbursements	-	-	19,740	-	-
Total disbursements	-	3,660	291,770	404	1,845
Excess (deficiency) of receipts over disbursements	4,588	7,416	(25,895)	2,496	4,025
Cash and investments - ending	\$ 62,698	\$ 28,633	\$ 7,129	\$ 3,421	\$ 21,019

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

	Covered Bridge Fund	Cumulative Bridge	Co.Cum.Cap.Dev.	Drug Free	Emergency Medical Serv. EMS Fund
Cash and investments - beginning	\$ 7,568	\$ 784,911	\$ 256,278	\$ 17,139	\$ 165,702
Receipts:					
Taxes	-	566,383	240,713	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	62,280	26,469	-	-
Charges for services	3,700	74,513	34,102	-	672,845
Fines and forfeits	-	-	-	-	-
Other receipts	-	400	-	18,678	39,149
Total receipts	3,700	703,576	301,284	18,678	711,994
Disbursements:					
Personal services	-	149,249	79,611	-	545,304
Supplies	-	80,583	-	-	80,164
Other services and charges	-	274,047	92,404	18,769	85,464
Capital outlay	-	60,514	25,889	-	-
Other disbursements	-	-	-	-	735
Total disbursements	-	564,393	197,904	18,769	711,667
Excess (deficiency) of receipts over disbursements	3,700	139,183	103,380	(91)	327
Cash and investments - ending	\$ 11,268	\$ 924,094	\$ 359,658	\$ 17,048	\$ 166,029

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

	Local Emergency Planning	Extradition & Sheriff Assistance	Firearms Training Fund	County Health Department	Ident. Security Protection Fd
Cash and investments - beginning	\$ 16,281	\$ 65	\$ 32,476	\$ 90,847	\$ 19,507
Receipts:					
Taxes	-	-	-	237,881	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	26,158	-
Charges for services	4,426	-	6,600	57,060	6,104
Fines and forfeits	-	-	-	41,786	-
Other receipts	-	-	1,350	-	-
Total receipts	4,426	-	7,950	362,885	6,104
Disbursements:					
Personal services	-	-	-	279,337	-
Supplies	-	-	-	2,389	-
Other services and charges	7,564	-	-	6,967	1,664
Capital outlay	-	-	-	-	-
Other disbursements	-	-	15,906	-	-
Total disbursements	7,564	-	15,906	288,693	1,664
Excess (deficiency) of receipts over disbursements	(3,138)	-	(7,956)	74,192	4,440
Cash and investments - ending	\$ 13,143	\$ 65	\$ 24,520	\$ 165,039	\$ 23,947

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

	Levy Excess Fund	Health Maintenance	Local Road & Streets	County Misdemeanant Fund	Highway Department
Cash and investments - beginning	\$ 82	\$ 121,852	\$ 280,458	\$ 81,787	\$ 523,416
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	528,031	-	1,692,948
Charges for services	-	33,139	-	17,723	14,847
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	86,500
Total receipts	-	33,139	528,031	17,723	1,794,295
Disbursements:					
Personal services	-	21,693	-	-	1,023,976
Supplies	-	844	-	6,349	261,642
Other services and charges	-	3,282	591,397	11,651	127,577
Capital outlay	-	20,839	-	-	115,312
Other disbursements	-	-	-	-	-
Total disbursements	-	46,658	591,397	18,000	1,528,507
Excess (deficiency) of receipts over disbursements	-	(13,519)	(63,366)	(277)	265,788
Cash and investments - ending	\$ 82	\$ 108,333	\$ 217,092	\$ 81,510	\$ 789,204

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

	Plat Book Fund	Rainy Day Fund	Recorders Perp	Riverboat Gaming Fund	Supp Pub Def Serv Fund
Cash and investments - beginning	\$ 15,785	\$ 2,000,591	\$ 371,676	\$ 1,309	\$ 42,043
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	12,750	-	94,292	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	3,356
Total receipts	12,750	-	94,292	-	3,356
Disbursements:					
Personal services	16,545	-	-	-	-
Supplies	-	-	120	-	-
Other services and charges	3,600	-	-	-	26,688
Capital outlay	-	-	14,399	-	-
Other disbursements	-	-	-	-	-
Total disbursements	20,145	-	14,519	-	26,688
Excess (deficiency) of receipts over disbursements	(7,395)	-	79,773	-	(23,332)
Cash and investments - ending	\$ 8,390	\$ 2,000,591	\$ 451,449	\$ 1,309	\$ 18,711

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

	Excess Tax	Co.Surv.Corn Perp. Fund	Tax Sale Redemption	Surplus Tax Sale	Health Dept. Trust Acct.
Cash and investments - beginning	\$ 82,394	\$ 115,510	\$ 87	\$ 28,081	\$ 47,542
Receipts:					
Taxes	33,306	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	30,515	-	-	19,245
Fines and forfeits	-	-	-	-	1,119
Other receipts	35	-	-	413,141	-
Total receipts	<u>33,341</u>	<u>30,515</u>	<u>-</u>	<u>413,141</u>	<u>20,364</u>
Disbursements:					
Personal services	-	-	-	-	6,324
Supplies	-	533	-	-	537
Other services and charges	-	1,557	(2,703)	-	862
Capital outlay	-	-	-	-	2,957
Other disbursements	52,281	-	-	8,217	-
Total disbursements	<u>52,281</u>	<u>2,090</u>	<u>(2,703)</u>	<u>8,217</u>	<u>10,680</u>
Excess (deficiency) of receipts over disbursements	<u>(18,940)</u>	<u>28,425</u>	<u>2,703</u>	<u>404,924</u>	<u>9,684</u>
Cash and investments - ending	<u>\$ 63,454</u>	<u>\$ 143,935</u>	<u>\$ 2,790</u>	<u>\$ 433,005</u>	<u>\$ 57,226</u>

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

	Gal Casa	Auditors Ineligible Deductions	Elected Official Training Fund	Park & Recreation	Statewide 9-1-1
Cash and investments - beginning	\$ 7,039	\$ 151,080	\$ 27,902	\$ 147,442	\$ 513,721
Receipts:					
Taxes	-	-	-	76,462	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	43,160	-	-	8,408	-
Charges for services	-	4,358	6,104	28,103	464,333
Fines and forfeits	-	-	-	-	-
Other receipts	-	3,322	-	461	2,136
Total receipts	43,160	7,680	6,104	113,434	466,469
Disbursements:					
Personal services	-	3,555	-	67,764	272,300
Supplies	-	5,009	-	590	18,965
Other services and charges	45,820	-	638	49,738	84,728
Capital outlay	-	6,747	-	-	49,461
Other disbursements	-	-	-	-	-
Total disbursements	45,820	15,311	638	118,092	425,454
Excess (deficiency) of receipts over disbursements	(2,660)	(7,631)	5,466	(4,658)	41,015
Cash and investments - ending	\$ 4,379	\$ 143,449	\$ 33,368	\$ 142,784	\$ 554,736

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

	Adult Probation	Juvenile Probation	Adult Administrative Fees	Alternative Dispute Resolution	County User Fee
Cash and investments - beginning	\$ 183,485	\$ 46,476	\$ 10,330	\$ 13,673	\$ 95,220
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	135,776	2,898	22,916	-	1,905
Fines and forfeits	-	-	-	-	182
Other receipts	-	-	-	2,180	32,863
Total receipts	135,776	2,898	22,916	2,180	34,950
Disbursements:					
Personal services	104,835	10,195	17,688	-	2,911
Supplies	-	-	-	-	6,030
Other services and charges	1,442	98	-	-	14,587
Capital outlay	-	-	-	-	-
Other disbursements	315	75	15	-	812
Total disbursements	106,592	10,368	17,703	-	24,340
Excess (deficiency) of receipts over disbursements	29,184	(7,470)	5,213	2,180	10,610
Cash and investments - ending	\$ 212,669	\$ 39,006	\$ 15,543	\$ 15,853	\$ 105,830

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

	Sheriff Sale <u>Administration</u>	Victim Assistance Grant	Veterans Van Donations	Court Ordered Testing	Micro Loan Program
Cash and investments - beginning	\$ 22,484	\$ 9,353	\$ 170	\$ 54,031	\$ 42,553
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	2,100	84,491	-	45,289	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	28,801	-	975	-
Total receipts	<u>2,100</u>	<u>113,292</u>	<u>-</u>	<u>46,264</u>	<u>-</u>
Disbursements:					
Personal services	-	121,934	-	-	-
Supplies	3,000	4,828	-	-	-
Other services and charges	1,400	-	-	15,196	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>4,400</u>	<u>126,762</u>	<u>-</u>	<u>15,196</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(2,300)</u>	<u>(13,470)</u>	<u>-</u>	<u>31,068</u>	<u>-</u>
Cash and investments - ending	<u>\$ 20,184</u>	<u>\$ (4,117)</u>	<u>\$ 170</u>	<u>\$ 85,099</u>	<u>\$ 42,553</u>

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

	Payroll Clearing	County Withholdings	Payroll Withholding Ins.	Deferred Compensation	FICA Withholdings
Cash and investments - beginning	\$ 972,211	\$ -	\$ 278	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	147,321	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	9,784,790	95,254	22,102	12,105	530,547
Total receipts	<u>9,932,111</u>	<u>95,254</u>	<u>22,102</u>	<u>12,105</u>	<u>530,547</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	9,928,627	95,254	22,184	12,105	530,547
Total disbursements	<u>9,928,627</u>	<u>95,254</u>	<u>22,184</u>	<u>12,105</u>	<u>530,547</u>
Excess (deficiency) of receipts over disbursements	<u>3,484</u>	<u>-</u>	<u>(82)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 975,695</u>	<u>\$ -</u>	<u>\$ 196</u>	<u>\$ -</u>	<u>\$ -</u>

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

	PERF	Sheriff Retirement	State Withholdings	Unifirst Uniforms	Garnishments
Cash and investments - beginning	\$ 114	\$ 19,544	\$ -	\$ 430	\$ 222
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	1,730	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	189,556	29,122	222,641	805	5,424
Total receipts	<u>189,556</u>	<u>30,852</u>	<u>222,641</u>	<u>805</u>	<u>5,424</u>
Disbursements:					
Personal services	-	20,000	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	189,556	21,319	222,641	919	5,424
Total disbursements	<u>189,556</u>	<u>41,319</u>	<u>222,641</u>	<u>919</u>	<u>5,424</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(10,467)</u>	<u>-</u>	<u>(114)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 114</u>	<u>\$ 9,077</u>	<u>\$ -</u>	<u>\$ 316</u>	<u>\$ 222</u>

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

	Settlement Fund	CVET	Delinquent Sewer Fees	Financial Institution	Fines & Forfeitures
Cash and investments - beginning	\$ -	\$ -	\$ 434	\$ -	\$ -
Receipts:					
Taxes	-	-	577	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	94,278	-	315,704	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	28,703,692	-	-	-	2,667
Total receipts	28,703,692	94,278	577	315,704	2,667
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	28,703,692	94,278	-	315,704	2,464
Total disbursements	28,703,692	94,278	-	315,704	2,464
Excess (deficiency) of receipts over disbursements	-	-	577	-	203
Cash and investments - ending	\$ -	\$ -	\$ 1,011	\$ -	\$ 203

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

	Infraction Judgements	Death Benefit Fund	Sales Disclosure Fee Fund	Coroner's Cont Ed Fund	Interstate Compact Fee Fund
Cash and investments - beginning	\$ 4,689	\$ 190	\$ 310	\$ 704	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	5,870	3,539	1,125
Fines and forfeits	935	-	-	-	-
Other receipts	38,674	1,150	-	-	-
Total receipts	<u>39,609</u>	<u>1,150</u>	<u>5,870</u>	<u>3,539</u>	<u>1,125</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	33,589	1,085	5,170	3,825	1,125
Total disbursements	<u>33,589</u>	<u>1,085</u>	<u>5,170</u>	<u>3,825</u>	<u>1,125</u>
Excess (deficiency) of receipts over disbursements	<u>6,020</u>	<u>65</u>	<u>700</u>	<u>(286)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 10,709</u>	<u>\$ 255</u>	<u>\$ 1,010</u>	<u>\$ 418</u>	<u>\$ -</u>

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

	Mortgage Fraud	DLGF Homestead Prop Database	Forest Restoration Fund	Inheritance Tax	Education Plate Fee
Cash and investments - beginning	\$ 405	\$ -	\$ -	\$ 7,977	\$ 38
Receipts:					
Taxes	-	-	1,612	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	4,553	-	-	-	-
Fines and forfeits	-	4	-	-	319
Other receipts	-	3	-	-	-
Total receipts	<u>4,553</u>	<u>7</u>	<u>1,612</u>	<u>-</u>	<u>319</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	4,643	4	1,612	-	338
Total disbursements	<u>4,643</u>	<u>4</u>	<u>1,612</u>	<u>-</u>	<u>338</u>
Excess (deficiency) of receipts over disbursements	<u>(90)</u>	<u>3</u>	<u>-</u>	<u>-</u>	<u>(19)</u>
Cash and investments - ending	<u>\$ 315</u>	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ 7,977</u>	<u>\$ 19</u>

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

	Riverboat - Beltarra	Innkeepers Tax	Title 4-D Incentive	Prosecutor 4-D Incentive-PO	Clerk 4-D Incentive-Pst OC
Cash and investments - beginning	\$ 395,836	\$ 3,756	\$ -	\$ 51,464	\$ 36,317
Receipts:					
Taxes	-	69,298	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	137,658	-	-	-	-
Charges for services	-	-	11,370	17,104	11,370
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	137,658	69,298	11,370	17,104	11,370
Disbursements:					
Personal services	-	-	-	712	2,279
Supplies	-	-	-	-	-
Other services and charges	43,180	68,384	-	-	-
Capital outlay	41,574	-	-	-	-
Other disbursements	-	-	11,262	8,353	12,900
Total disbursements	84,754	68,384	11,262	9,065	15,179
Excess (deficiency) of receipts over disbursements	52,904	914	108	8,039	(3,809)
Cash and investments - ending	\$ 448,740	\$ 4,670	\$ 108	\$ 59,503	\$ 32,508

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

	Inmate Trust	Trust	Support Account	Legacy Account	Ripley Savings
Cash and investments - beginning	\$ 37,059	\$ 1,425,957	\$ 7,568	\$ 2,942	\$ 462
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	494,665	2,411,296	438,170	4,852	-
Total receipts	<u>494,665</u>	<u>2,411,296</u>	<u>438,170</u>	<u>4,852</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	492,784	3,105,145	435,529	3,879	-
Total disbursements	<u>492,784</u>	<u>3,105,145</u>	<u>435,529</u>	<u>3,879</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>1,881</u>	<u>(693,849)</u>	<u>2,641</u>	<u>973</u>	<u>-</u>
Cash and investments - ending	<u>\$ 38,940</u>	<u>\$ 732,108</u>	<u>\$ 10,209</u>	<u>\$ 3,915</u>	<u>\$ 462</u>

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

	Old Old Trust Account	Treasurer	Interstate Comp - County Share	MVH Restricted	Reassessment
Cash and investments - beginning	\$ 3,339	\$ 1,059,201	\$ 9,838	\$ 280,542	\$ 255,208
Receipts:					
Taxes	-	-	-	-	50,974
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,692,948	5,605
Charges for services	-	-	1,125	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1	790,794	-	-	401
Total receipts	1	790,794	1,125	1,692,948	56,980
Disbursements:					
Personal services	-	-	-	373,378	-
Supplies	-	-	-	-	64
Other services and charges	-	-	-	280,060	211,703
Capital outlay	-	-	-	333,334	-
Other disbursements	66	1,059,201	-	-	-
Total disbursements	66	1,059,201	-	986,772	211,767
Excess (deficiency) of receipts over disbursements	(65)	(268,407)	1,125	706,176	(154,787)
Cash and investments - ending	\$ 3,274	\$ 790,794	\$ 10,963	\$ 986,718	\$ 100,421

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

	LOIT Special Dist. Restricted	Substance Abuse Outpatient Pro	Cty Electronic Map Generation	Greater Cincy HAZMAT-Fire Dept	School Supplemental
Cash and investments - beginning	\$ 75	\$ 2,966	\$ -	\$ 100	\$ -
Receipts:					
Taxes	-	-	-	-	55,087
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	10,902
Charges for services	-	-	375	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	1,494	-
Total receipts	-	-	375	1,494	65,989
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	968	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	1,100	65,989
Total disbursements	-	968	-	1,100	65,989
Excess (deficiency) of receipts over disbursements	-	(968)	375	394	-
Cash and investments - ending	\$ 75	\$ 1,998	\$ 375	\$ 494	\$ -

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

	Juvenile Detention In Home	Ripley Co. Redevelopment Comm.	Law Enforc.Cont.Ed.Sheriff	C.C. Project Income Fund	Unrestricted LOIT Special Dist
Cash and investments - beginning	\$ 259	\$ 219,080	\$ 869	\$ 260,359	\$ 171,504
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	740	257,125	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	32,616	-	29,630	-
Total receipts	-	32,616	740	286,755	-
Disbursements:					
Personal services	-	1,000	-	121,349	-
Supplies	-	-	-	7,257	-
Other services and charges	233	2,009	-	105,369	-
Capital outlay	-	-	-	956	-
Other disbursements	-	-	259	29,770	-
Total disbursements	233	3,009	259	264,701	-
Excess (deficiency) of receipts over disbursements	(233)	29,607	481	22,054	-
Cash and investments - ending	\$ 26	\$ 248,687	\$ 1,350	\$ 282,413	\$ 171,504

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

	EMS Training	Loc.IncomeTx/PropertyTxRelief	Heritage Barn Public Safety	LIT Certified Shares - Distrib
Cash and investments - beginning	\$ 2,625	\$ 118,148	\$ 200	\$ -
Receipts:				
Taxes	-	-	150	7,958,074
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	5,950	1,034,550	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	4,334
Total receipts	5,950	1,034,550	150	7,962,408
Disbursements:				
Personal services	3,768	-	-	-
Supplies	1,653	-	-	-
Other services and charges	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	1,065,593	-	7,958,074
Total disbursements	5,421	1,065,593	-	7,958,074
Excess (deficiency) of receipts over disbursements	529	(31,043)	150	4,334
Cash and investments - ending	\$ 3,154	\$ 87,105	\$ 350	\$ 4,334

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

	LIT Economic Dev.-EDIT-Distrib	Riverboat Wagering Tax Rev. Sharing	Belterra Revenue Clearing Fund	Wagering Tax Revenue Clearing	Background Check
Cash and investments - beginning	\$ -	\$ 735,324	\$ -	\$ -	\$ 484
Receipts:					
Taxes	1,989,518	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	260,575	-	-
Charges for services	-	97,854	-	170,514	880
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>1,989,518</u>	<u>97,854</u>	<u>260,575</u>	<u>170,514</u>	<u>880</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	<u>1,989,518</u>	<u>-</u>	<u>260,575</u>	<u>170,514</u>	<u>840</u>
Total disbursements	<u>1,989,518</u>	<u>-</u>	<u>260,575</u>	<u>170,514</u>	<u>840</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>97,854</u>	<u>-</u>	<u>-</u>	<u>40</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 833,178</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 524</u>

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

	HHS/Covid Relief/Cares Act/EMS	Bioterrorism Grant (BPRS-A 69)	Ebola Supplemental Funding	HAVATitle III- Nonreverting	STOP Grant
Cash and investments - beginning	\$ 19,156	\$ 3,513	\$ 341	\$ 31	\$ (796)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	31,054	-	-	67,509
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	31,054	-	-	67,509
Disbursements:					
Personal services	-	-	-	-	58,847
Supplies	18,534	2,271	341	-	-
Other services and charges	-	1,114	-	-	160
Capital outlay	-	1,200	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	18,534	4,585	341	-	59,007
Excess (deficiency) of receipts over disbursements	(18,534)	26,469	(341)	-	8,502
Cash and investments - ending	\$ 622	\$ 29,982	\$ -	\$ 31	\$ 7,706

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

	NACCHO/Ctr for Disease Control	Covid Relief/Cares Act	Covid Relief/Court Services	Covid 19/Community Testing	Covid Economic Rec Grant
Cash and investments - beginning	\$ 3	\$ 247,507	\$ (33,143)	\$ 99,015	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	58,691	100,000	250,000
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	4,420
Total receipts	-	-	58,691	100,000	254,420
Disbursements:					
Personal services	-	-	-	39,327	-
Supplies	-	46,563	800	-	-
Other services and charges	-	-	3,168	4,525	254,420
Capital outlay	-	17,266	12,193	-	-
Other disbursements	-	183,678	10,198	-	-
Total disbursements	-	247,507	26,359	43,852	254,420
Excess (deficiency) of receipts over disbursements	-	(247,507)	32,332	56,148	-
Cash and investments - ending	\$ 3	\$ -	\$ (811)	\$ 155,163	\$ -

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

	14.228 OCRA Grant- FS Regional	21.027 Coronavirus State & Loc	RCCF - Crum Grant	RC Substance Abuse Grant-LLC	Juv. Substance Abuse Fund
Cash and investments - beginning	\$ -	\$ -	\$ 42	\$ 8,083	\$ 7,780
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	290,901	2,750,803	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	290,901	2,750,803	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	290,901	-	-	142	-
Total disbursements	290,901	-	-	142	-
Excess (deficiency) of receipts over disbursements	-	2,750,803	-	(142)	-
Cash and investments - ending	\$ -	\$ 2,750,803	\$ 42	\$ 7,941	\$ 7,780

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

	Historic Landmarks Foundation	ISDH-MRC Grant	Endowment Fund	Court Interpretive Services	RCCF-Military Service Fund
Cash and investments - beginning	\$ 1,500	\$ 12,655	\$ 18,947	\$ 118	\$ 9,286
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	9,000	-	-
Total receipts	-	-	9,000	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	9,000	-	-
Cash and investments - ending	\$ 1,500	\$ 12,655	\$ 27,947	\$ 118	\$ 9,286

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

	Trail-Riders	JDAI Grant - Probation	Decatur Co. REMC-EMS Training	Drug Awareness Coalition/RCATS	State Probation Grant
Cash and investments - beginning	\$ 19	\$ 5,990	\$ 1,500	\$ 5,000	\$ 12,483
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	31,230	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	50	-	3,000	-
Total receipts	-	31,280	-	3,000	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	13,291	-	1,000	-
Other services and charges	-	10,686	-	6,000	-
Capital outlay	-	2,165	-	1,000	-
Other disbursements	-	1,193	-	-	7,449
Total disbursements	-	27,335	-	8,000	7,449
Excess (deficiency) of receipts over disbursements	-	3,945	-	(5,000)	(7,449)
Cash and investments - ending	\$ 19	\$ 9,935	\$ 1,500	\$ -	\$ 5,034

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

	Campaign For Tobacco-Free Kids	Local Road & Bridge Matching	14,228 IHCDA Grant	2017 Interact for Health Grant	REMC Grant - EMS Training
Cash and investments - beginning	\$ 250	\$ 18,750	\$ -	\$ 1,024	\$ 148
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	883,388	-	-	-
Charges for services	-	-	108,501	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	883,388	108,501	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	914	-
Other services and charges	-	843,932	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	108,500	-	-
Total disbursements	-	843,932	108,500	914	-
Excess (deficiency) of receipts over disbursements	-	39,456	1	(914)	-
Cash and investments - ending	\$ 250	\$ 58,206	\$ 1	\$ 110	\$ 148

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

	IN Supreme Court/CADS	Ripley Co. Schools RCATS	REMC Grant - Park Speakers	RCCF Grant - Car Seat Program	State Grant/Safe Sleep Program
Cash and investments - beginning	\$ -	\$ 14,910	\$ 124	\$ 1	\$ 329
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	60,000	-	-	-	-
Charges for services	-	-	-	-	393
Fines and forfeits	-	-	-	-	-
Other receipts	-	10,500	-	-	-
Total receipts	60,000	10,500	-	-	393
Disbursements:					
Personal services	-	13,983	-	-	-
Supplies	5,642	-	-	-	4,980
Other services and charges	1,817	-	-	-	1,117
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	7,459	13,983	-	-	6,097
Excess (deficiency) of receipts over disbursements	52,541	(3,483)	-	-	(5,704)
Cash and investments - ending	\$ 52,541	\$ 11,427	\$ 124	\$ 1	\$ (5,375)

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

	State Homeland/Generator-EMA	EXHALE Asthma Grant - Health	State Probation Grant (B)	JDAI Grant - Probation (B)
Cash and investments - beginning	\$ (147,022)	\$ (2,200)	\$ -	\$ 21,997
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	2,200	64,575	14,590
Charges for services	150,000	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	150,000	2,200	64,575	14,590
Disbursements:				
Personal services	-	-	62,666	-
Supplies	-	-	-	20,910
Other services and charges	-	-	-	4,532
Capital outlay	2,978	-	-	-
Other disbursements	-	-	-	-
Total disbursements	2,978	-	62,666	25,442
Excess (deficiency) of receipts over disbursements	147,022	2,200	1,909	(10,852)
Cash and investments - ending	\$ -	\$ -	\$ 1,909	\$ 11,145

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

	IN Supreme Court/CADS (B)	93.323 COVID/Vaccine Clinic/HE	RSRF Grant - EMS Body Armor	SE IN REMC Grant- EMS Training	RCCF Grant - SPLINTS EMS
Cash and investments - beginning	\$ 54,785	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	40,320	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	14,183	2,500	2,500
Total receipts	-	40,320	14,183	2,500	2,500
Disbursements:					
Personal services	-	31,163	-	-	-
Supplies	12,568	671	-	-	2,500
Other services and charges	42,217	558	-	-	-
Capital outlay	-	-	11,914	2,500	-
Other disbursements	-	-	-	-	-
Total disbursements	54,785	32,392	11,914	2,500	2,500
Excess (deficiency) of receipts over disbursements	(54,785)	7,928	2,269	-	-
Cash and investments - ending	\$ -	\$ 7,928	\$ 2,269	\$ -	\$ -

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

	RSRF Grant- Highway Tractor	RSRF Grant-BP Vests Probation	RCCF Grant Flotation Dev EMS	RSRF Headset Jacks 911
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	25,000	5,000	500	4,893
Total receipts	25,000	5,000	500	4,893
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	5,000	338	-
Capital outlay	25,000	-	-	4,885
Other disbursements	-	-	-	-
Total disbursements	25,000	5,000	338	4,885
Excess (deficiency) of receipts over disbursements	-	-	162	8
Cash and investments - ending	\$ -	\$ -	\$ 162	\$ 8

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

	RCCF Headsets 911	RSRF Grant- Coroner Radios	RSRF Versailles EMS Remodel	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 20,730,026
Receipts:				
Taxes	-	-	-	20,470,132
Licenses and permits	-	-	-	89,875
Intergovernmental receipts	-	-	-	6,606,748
Charges for services	-	-	-	8,235,225
Fines and forfeits	-	-	-	124,207
Other receipts	500	2,904	20,000	45,659,341
Total receipts	500	2,904	20,000	81,185,528
Disbursements:				
Personal services	-	-	-	10,391,769
Supplies	-	-	-	922,180
Other services and charges	-	-	-	5,211,372
Capital outlay	500	-	-	844,106
Other disbursements	-	-	-	58,010,688
Total disbursements	500	-	-	75,380,115
Excess (deficiency) of receipts over disbursements	-	2,904	20,000	5,805,413
Cash and investments - ending	\$ -	\$ 2,904	\$ 20,000	\$ 26,535,439

OTHER INFORMATION

RIPLEY 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	\$ 1,106,296
Infrastructure	21,632,647
Buildings	13,155,460
Improvements other than buildings	982,854
Machinery, equipment, and vehicles	<u>8,806,991</u>
Total governmental activities	<u>45,684,248</u>
Total capital assets	<u><u>\$ 45,684,248</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/>.