

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

FINANCIAL STATEMENT AUDIT REPORT

OF

RIPLEY COUNTY, INDIANA

January 1, 2022 to December 31, 2022



FILED

06/30/2023

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	8-10
Notes to Financial Statement	11-16
Required Supplementary Information:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	18-52
Other Information:	
Schedule of Capital Assets.....	54
Other Reports.....	55

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Amy Copeland	01-01-22 to 12-31-23
County Treasurer	Lisa Vestal	01-01-22 to 12-31-23
Clerk of the Circuit Court	Ginger J. Bradford Liz Baumgartner	01-01-22 to 12-31-22 01-01-23 to 12-31-23
County Sheriff	Jeff Cumberworth Rob Bradley	01-01-22 to 12-31-22 01-01-23 to 12-31-23
County Recorder	MaryAnn McCoy	01-01-22 to 12-31-23
President of the Board of County Commissioners	Mark A. Horstman	01-01-22 to 12-31-23
President of the County Council	Ronald J. Decker Peggy A. Ehlers	01-01-22 to 12-31-22 01-01-23 to 12-31-23



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, which comprises the financial position and results of operations as of and for the year ended December 31, 2022, 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 and for the year ended December 31, 2022, 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 and for the year ended December 31, 2022, 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)

Responsibilities of Management 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 and related disclosures 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 June 8, 2023, 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 8, 2023

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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, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
County General	\$ 7,001,917	\$ 9,861,855	\$ 8,494,798	\$ 8,368,974
Accident Report Fund	22,922	2,719	235	25,406
Building Permit Bonds	21,110	-	-	21,110
EDIT Tax	2,662,420	1,485,422	1,066,962	3,080,880
City & Town Court Costs	62,698	5,209	-	67,907
Clerk Perpetuation Fund	28,634	12,452	3,453	37,633
Community Corrections	7,129	6,231	13,360	-
Community Transition Program	3,421	1,950	304	5,067
County Sales Disclosure Fee	21,019	7,065	777	27,307
Covered Bridge Fund	11,268	1,850	-	13,118
Cumulative Bridge	924,095	622,546	508,150	1,038,491
Co.Cum.Cap.Dev.	359,657	289,183	268,425	380,415
Drug Free	17,048	17,168	21,958	12,258
Emergency Medical Serv. EMS Fund	166,028	805,900	832,838	139,090
Local Emergency Planning	13,143	4,763	112	17,794
Extradition & Sheriff Assistance	65	-	-	65
Firearms Training Fund	24,520	-	24,520	-
County Health Department	165,039	515,135	303,100	377,074
Ident. Security Protection Fd	23,948	5,115	1,592	27,471
Levy Excess Fund	82	-	-	82
Health Maintenance	108,334	16,570	30,682	94,222
Local Road & Streets	217,091	547,120	493,941	270,270
County Misdemeanant Fund	81,509	17,723	21,103	78,129
Highway Department	789,203	1,791,825	1,998,588	582,440
Plat Book Fund	8,390	12,880	3,610	17,660
Rainy Day Fund	2,000,591	-	-	2,000,591
Recorders Perp	451,449	80,057	4,262	527,244
Riverboat Gaming Fund	1,309	-	-	1,309
Supp Pub Def Serv Fund	18,711	5,404	3,027	21,088
Excess Tax	63,455	30,530	24,777	69,208
Co.Surv.Corner Perp. Fund	143,935	25,575	4,925	164,585
Tax Sale Redemption	2,791	14,719	9,938	7,572
Surplus Tax Sale	433,004	348,480	165,042	616,442
Health Dept. Trust Acct.	57,225	10,700	14,161	53,764
Gal Casa	4,379	35,014	35,052	4,341
Auditors Ineligible Deductions	143,450	85	4,939	138,596
Elected Official Training Fund	33,368	5,115	235	38,248
Park & Recreation	142,784	120,112	134,668	128,228
Statewide 9-1-1	554,736	420,893	429,639	545,990
Adult Probation	212,669	115,354	115,128	212,895
Juvenile Probation	39,005	7,210	11,886	34,329
Adult Administrative Fees	15,544	18,849	18,832	15,561
Alternative Dispute Resolution	15,853	2,252	-	18,105
Sheriff Sale Administration	20,184	2,275	1,811	20,648
16.575 Victim Assistance Grant	(4,117)	172,937	131,178	37,642
Milan Legion Donation	-	7,000	-	7,000
Court Ordered Testing	85,099	47,271	12,000	120,370
Micro Loan Program	42,553	-	-	42,553
Payroll Clearing	975,695	11,127,697	10,641,737	1,461,655
County Withholdings	-	98,291	98,291	-
Liberty National Life Ins.	196	19,770	19,613	353
Deferred Compensation	-	10,330	10,330	-
FICA Withholdings	-	545,046	545,046	-
PERF	114	192,880	192,880	114
Sheriff Retirement	9,077	34,443	39,225	4,295
State Withholdings	-	228,909	228,909	-
Unifirst Uniforms	315	842	831	326
Garnishments	222	13,473	13,473	222
Settlement Fund	-	28,704,235	28,704,235	-
CVET	-	97,456	97,456	-
Delinquent Sewer Fees	1,011	164	-	1,175
Financial Institution	-	356,749	356,749	-
Fines & Forfeitures	203	1,447	1,349	301
Infraction Judgements	10,708	41,153	46,312	5,549
Death Benefit Fund	255	1,200	1,370	85
Sales Disclosure Fee Fund	1,010	7,045	7,405	650
Coroner's Cont Ed Fund	419	3,541	3,442	518
Interstate Compact Fee Fund	-	1,063	813	250
Mortgage Fraud	315	3,575	3,625	265
DLGF Homestead Prop Database	3	-	3	-
Inheritance Tax	7,977	-	-	7,977
Education Plate Fee	19	356	338	37

RIPLEY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
Riverboat - Belterra	448,740	124,599	92,167	481,172
Innkeepers Tax	4,670	60,991	61,571	4,090
93.563 Title 4-D Incentive	108	11,775	10,997	886
93.563 Prosecutor 4-D Incentive	59,502	17,720	8,879	68,343
93.563 Clerk 4-D Incentive-Pst	32,508	11,775	15,008	29,275
Treasurer	790,794	839,621	790,794	839,621
Sheriff Commissary	153,318	342,974	368,973	127,319
Medical Billing Acct - Health Dept	9,510	896	20	10,386
Trust - Clerk	732,109	2,343,270	2,514,272	561,107
Support Acct - Clerk	10,209	224,478	226,803	7,884
Legacy Account - Clerk	3,915	62,531	60,450	5,996
Ripley Savings - Clerk	462	-	-	462
Old Old Trust Account - Clerk	3,274	1	60	3,215
Inmate Trust - Sheriff	38,939	354,401	368,316	25,024
County User Fee Fund	32,875	13,660	-	46,535
Pre-Trial	37,653	40,600	25,041	53,212
Jury Fee Fund	10,049	2,636	-	12,685
Law Enforce Cont Ed Fund	25,253	3,862	660	28,455
Safe Haven Baby Box Donations	-	5,611	-	5,611
Veterans Van Donations	170	-	-	170
Interstate Comp - County Share	10,963	1,063	-	12,026
MVH Restricted	986,718	1,767,903	1,211,514	1,543,107
Reassessment	100,421	125,928	196,350	29,999
LOIT Special Dist. Restricted	75	-	-	75
Opioid Restricted Fund	-	111,394	-	111,394
Opioid Unrestricted Fund	-	27,050	-	27,050
Substance Abuse Outpatient Pro	1,998	-	1,117	881
Cty Electronic Map Generation	375	125	-	500
Greater Cincy HAZMAT-Fire Dept	494	1,106	1,100	500
School Supplemental	-	67,046	67,046	-
Juvenile Detention In Home	25	-	25	-
Home Incarceration/Work Releas	-	56	-	56
Ripley Co. Redevelopment Comm.	248,686	33,848	13,284	269,250
Law Enforc.Cont.Ed.Sheriff	1,350	652	-	2,002
C.C. Project Income Fund	282,413	259,914	261,355	280,972
Unrestricted LOIT Special Dist	171,504	-	-	171,504
EMS Training	3,155	14,255	9,329	8,081
Loc.IncomeTx/PropertyTxRelief	87,105	1,098,250	1,043,778	141,577
Heritage Barn Public Safety	350	50	-	400
LIT Certified Shares - Distrib	4,334	8,448,078	8,448,078	4,334
LIT Economic Dev.-EDIT-Distrib	-	2,112,020	2,112,020	-
Riverboat Wagering Tax Rev. Sharing	833,178	65,688	-	898,866
Belterra Revenue Clearing Fund	-	235,855	235,855	-
Wagering Tax Revenue Clearing	-	163,250	114,971	48,279
Background Check	524	750	338	936
HHS/COVID Relief/Cares Act/EMS	622	-	-	622
93.658 Foster Care Title IV-E	-	1,149	-	1,149
93.069 Bioterrorism Grant (BPRS-A 69)	29,983	19,473	21,038	28,418
HAVATitle III- Nonreverting	31	-	-	31
16.588 STOP Grant	7,706	71,430	60,635	18,501
NACCHO/Ctr for Disease Control	3	-	-	3
16.034 Covid Relief/Court Serv	(811)	3,882	3,071	-
21.019 Covid 19/Community Test	155,163	50,000	157,795	47,368
14.228 OCRA Grant- FS Regional	-	259,099	259,099	-
93.268 Immunization and Vaccin	-	58,510	21,213	37,297
93.354 School Covid19 Co Ag	-	110,000	17,177	92,823
93.354 Cooperative Agreement	-	1,000	1,000	-
21.027 ARPA Coronavirus State	2,750,803	2,750,803	996,585	4,505,021
RCCF - Crum Grant	42	-	-	42
RC Substance Abuse Grant-LLC	7,941	5,303	7,845	5,399
Juv. Substance Abuse Fund	7,780	-	2,960	4,820
Historic Landmarks Foundation	1,500	-	-	1,500
ISDH-MRC Grant	12,655	-	-	12,655
Endowment Fund	27,947	9,551	-	37,498
Court Interpretive Services	118	-	-	118
RCCF-Military Service Fund	9,286	1,952	1,140	10,098
Trail-Riders	19	-	-	19
JDAI Grant - Probation	9,935	18,763	26,019	2,679
Decatur Co. REMC-EMS training	1,500	-	-	1,500
Drug Awareness Coalition/RCATS	-	5,303	5,228	75
State Probation Grant	5,033	60,234	64,821	446
Campaign For Tobacco-Free Kids	250	-	-	250

RIPLEY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
Local Road & Bridge Matching	58,206	-	439	57,767
14.228 IHCD Grant	1	157,145	157,146	-
R.R. Grant	-	9,850	9,850	-
2017 Interact for Health Grant	110	-	-	110
REMS Grant - EMS Training	148	-	-	148
93.788 IN Supreme Court/CADS	52,541	-	52,541	-
Ripley Co. Schools RCATS	11,427	14,000	13,983	11,444
REMC Grant - Park Speakers	124	-	-	124
RCCF Grant - Car Seat Program	1	-	-	1
93.994 Safe Sleep Program	(5,375)	12,477	6,589	513
State Probation Grant (B)	1,909	-	-	1,909
JDAI Grant - Probation (B)	11,145	42,314	37,673	15,786
93.788 IN Supreme Court/CADS-B	-	-	2,477	(2,477)
93.323 COVID/Vaccine Clinic/HE	7,929	21,550	9,398	20,081
RSRF GRANT - EMS Body Armor	2,269	-	2,182	87
Community Corrections (A)	-	289,829	278,509	11,320
RCCF Grant Flotation Dev EMS	162	-	162	-
RSRF Headset Jacks 911	8	-	-	8
RSRF Grant- Coroner Radios	2,904	-	2,904	-
RSRF Versailles EMS Remodel	20,000	-	-	20,000
RCCF Light Replacement Park	-	7,028	7,027	1
Law Enforcement Training	-	37,340	25,227	12,113
REMC Light Replacement/Sign	-	2,000	1,821	179
Casa Wellness	-	28,430	28,430	-
RSRF Grant - EMS Ultra Sound	-	24,705	24,705	-
Totals	\$ 26,544,947	\$ 82,058,980	\$ 76,790,300	\$ 31,813,627

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).

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

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.

Debt service - principal and interest. Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

RIPLEY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Utility operating expenses. Amounts disbursed for operating the utilities.

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.

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.

RIPLEY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

Note 7. Cash Balance Deficits

The financial statement contains one fund with a deficit in cash. This is a result of expenditures being made from the 93.788 IN Supreme Court/CADS-B fund prior to receiving the grant funds.

RIPLEY COUNTY
 NOTES TO FINANCIAL STATEMENT
 (Continued)

Note 8. Restatements

For the year ended December 31, 2022, a change has been made to one of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balance:

New Fund	Balance as of December 31, 2021	Prior Period Adjustments	Balance as of January 1, 2022
Medical Billing Acct - Health Dept	\$ -	\$ 9,510	\$ 9,510

Note 9. Combined Funds

Funds related to County User Fees were reported individually in the current financial statement but were combined into one fund for the prior 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, 2022

	County General	Accident Report Fund	Building Permit Bonds	EDIT Tax	City & Town Court Costs
Cash and investments - beginning	\$ 7,001,917	\$ 22,922	\$ 21,110	\$ 2,662,420	\$ 62,698
Receipts:					
Taxes	8,047,273	-	-	1,485,327	-
Licenses and permits	88,490	-	-	-	-
Intergovernmental receipts	349,812	-	-	-	-
Charges for services	819,296	2,719	-	-	-
Fines and forfeits	33,763	-	-	-	-
Other receipts	523,221	-	-	95	5,209
Total receipts	9,861,855	2,719	-	1,485,422	5,209
Disbursements:					
Personal services	6,061,677	-	-	916,753	-
Supplies	337,376	-	-	1,925	-
Other services and charges	1,831,306	-	-	146,770	-
Capital outlay	96,441	-	-	1,514	-
Other disbursements	167,998	235	-	-	-
Total disbursements	8,494,798	235	-	1,066,962	-
Excess (deficiency) of receipts over disbursements	1,367,057	2,484	-	418,460	5,209
Cash and investments - ending	\$ 8,368,974	\$ 25,406	\$ 21,110	\$ 3,080,880	\$ 67,907

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Clerk Perpetuation Fund	Community Corrections	Community Transition Program	County Sales Disclosure Fee	Covered Bridge Fund
Cash and investments - beginning	\$ 28,634	\$ 7,129	\$ 3,421	\$ 21,019	\$ 11,268
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	1,950	7,065	1,850
Fines and forfeits	-	-	-	-	-
Other receipts	12,452	6,231	-	-	-
Total receipts	12,452	6,231	1,950	7,065	1,850
Disbursements:					
Personal services	3,453	10,759	-	-	-
Supplies	-	-	-	360	-
Other services and charges	-	-	304	70	-
Capital outlay	-	-	-	347	-
Other disbursements	-	2,601	-	-	-
Total disbursements	3,453	13,360	304	777	-
Excess (deficiency) of receipts over disbursements	8,999	(7,129)	1,646	6,288	1,850
Cash and investments - ending	\$ 37,633	\$ -	\$ 5,067	\$ 27,307	\$ 13,118

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Cumulative Bridge	Co.Cum.Cap.Dev.	Drug Free	Emergency Medical Serv. EMS Fund	Local Emergency Planning
Cash and investments - beginning	\$ 924,095	\$ 359,657	\$ 17,048	\$ 166,028	\$ 13,143
Receipts:					
Taxes	555,187	235,954	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	58,326	24,789	-	-	-
Charges for services	9,033	28,440	-	786,147	4,763
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	17,168	19,753	-
Total receipts	<u>622,546</u>	<u>289,183</u>	<u>17,168</u>	<u>805,900</u>	<u>4,763</u>
Disbursements:					
Personal services	147,207	84,347	-	628,616	-
Supplies	73,547	-	-	86,846	112
Other services and charges	161,379	89,400	21,958	117,376	-
Capital outlay	126,017	94,678	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>508,150</u>	<u>268,425</u>	<u>21,958</u>	<u>832,838</u>	<u>112</u>
Excess (deficiency) of receipts over disbursements	<u>114,396</u>	<u>20,758</u>	<u>(4,790)</u>	<u>(26,938)</u>	<u>4,651</u>
Cash and investments - ending	<u>\$ 1,038,491</u>	<u>\$ 380,415</u>	<u>\$ 12,258</u>	<u>\$ 139,090</u>	<u>\$ 17,794</u>

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Extradition & Sheriff Assistance	Firearms Training Fund	County Health Department	Ident. Security Protection Fd	Levy Excess Fund
Cash and investments - beginning	\$ 65	\$ 24,520	\$ 165,039	\$ 23,948	\$ 82
Receipts:					
Taxes	-	-	199,958	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	128,271	-	-
Charges for services	-	-	85,406	5,115	-
Fines and forfeits	-	-	101,500	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	515,135	5,115	-
Disbursements:					
Personal services	-	-	288,590	-	-
Supplies	-	-	2,033	-	-
Other services and charges	-	-	12,477	1,591	-
Capital outlay	-	-	-	-	-
Other disbursements	-	24,520	-	1	-
Total disbursements	-	24,520	303,100	1,592	-
Excess (deficiency) of receipts over disbursements	-	(24,520)	212,035	3,523	-
Cash and investments - ending	\$ 65	\$ -	\$ 377,074	\$ 27,471	\$ 82

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Health Maintenance	Local Road & Streets	County Misdemeanant Fund	Highway Department	Plat Book Fund
Cash and investments - beginning	\$ 108,334	\$ 217,091	\$ 81,509	\$ 789,203	\$ 8,390
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	547,120	-	1,767,903	-
Charges for services	16,570	-	17,723	80	12,880
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	23,842	-
Total receipts	16,570	547,120	17,723	1,791,825	12,880
Disbursements:					
Personal services	19,057	-	-	1,042,746	-
Supplies	2,061	-	6,161	332,848	-
Other services and charges	5,564	493,941	14,942	149,522	3,600
Capital outlay	4,000	-	-	473,472	-
Other disbursements	-	-	-	-	10
Total disbursements	30,682	493,941	21,103	1,998,588	3,610
Excess (deficiency) of receipts over disbursements	(14,112)	53,179	(3,380)	(206,763)	9,270
Cash and investments - ending	\$ 94,222	\$ 270,270	\$ 78,129	\$ 582,440	\$ 17,660

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Rainy Day Fund	Recorders Perp	Riverboat Gaming Fund	Supp Pub Def Serv Fund	Excess Tax
Cash and investments - beginning	\$ 2,000,591	\$ 451,449	\$ 1,309	\$ 18,711	\$ 63,455
Receipts:					
Taxes	-	-	-	-	30,530
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	80,057	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	5,404	-
Total receipts	-	80,057	-	5,404	30,530
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	1,752	-	-	-
Other services and charges	-	-	-	3,027	-
Capital outlay	-	2,500	-	-	-
Other disbursements	-	10	-	-	24,777
Total disbursements	-	4,262	-	3,027	24,777
Excess (deficiency) of receipts over disbursements	-	75,795	-	2,377	5,753
Cash and investments - ending	\$ 2,000,591	\$ 527,244	\$ 1,309	\$ 21,088	\$ 69,208

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Co.Surv.Cornet Perp. Fund	Tax Sale Redemption	Surplus Tax Sale	Health Dept. Trust Acct.	Gal Casa
Cash and investments - beginning	\$ 143,935	\$ 2,791	\$ 433,004	\$ 57,225	\$ 4,379
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	35,014
Charges for services	25,575	9,938	-	9,444	-
Fines and forfeits	-	-	-	1,256	-
Other receipts	-	4,781	348,480	-	-
Total receipts	25,575	14,719	348,480	10,700	35,014
Disbursements:					
Personal services	-	-	-	4,941	-
Supplies	965	-	-	4,640	-
Other services and charges	3,955	3,784	-	780	35,052
Capital outlay	-	-	-	3,800	-
Other disbursements	5	6,154	165,042	-	-
Total disbursements	4,925	9,938	165,042	14,161	35,052
Excess (deficiency) of receipts over disbursements	20,650	4,781	183,438	(3,461)	(38)
Cash and investments - ending	\$ 164,585	\$ 7,572	\$ 616,442	\$ 53,764	\$ 4,341

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Auditors Ineligible Deductions	Elected Official Training Fund	Park & Recreation	Statewide 9-1-1	Adult Probation
Cash and investments - beginning	\$ 143,450	\$ 33,368	\$ 142,784	\$ 554,736	\$ 212,669
Receipts:					
Taxes	-	-	74,950	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	7,874	-	-
Charges for services	-	5,115	37,187	418,607	115,354
Fines and forfeits	-	-	-	-	-
Other receipts	85	-	101	2,286	-
Total receipts	85	5,115	120,112	420,893	115,354
Disbursements:					
Personal services	-	-	68,380	315,503	111,569
Supplies	3,520	-	1,126	11,255	-
Other services and charges	85	234	65,162	67,186	3,399
Capital outlay	1,334	-	-	35,695	-
Other disbursements	-	1	-	-	160
Total disbursements	4,939	235	134,668	429,639	115,128
Excess (deficiency) of receipts over disbursements	(4,854)	4,880	(14,556)	(8,746)	226
Cash and investments - ending	\$ 138,596	\$ 38,248	\$ 128,228	\$ 545,990	\$ 212,895

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Juvenile Probation	Adult Administrative Fees	Alternative Dispute Resolution	Sheriff Sale Administration	16,575 Victim Assistance Grant
Cash and investments - beginning	\$ 39,005	\$ 15,544	\$ 15,853	\$ 20,184	\$ (4,117)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	7,210	18,849	-	2,275	144,135
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	2,252	-	28,802
Total receipts	7,210	18,849	2,252	2,275	172,937
Disbursements:					
Personal services	10,380	18,832	-	-	131,178
Supplies	-	-	-	711	-
Other services and charges	1,506	-	-	1,100	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	11,886	18,832	-	1,811	131,178
Excess (deficiency) of receipts over disbursements	(4,676)	17	2,252	464	41,759
Cash and investments - ending	\$ 34,329	\$ 15,561	\$ 18,105	\$ 20,648	\$ 37,642

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Milan Legion Donation	Court Ordered Testing	Micro Loan Program	Payroll Clearing	County Withholdings
Cash and investments - beginning	\$ -	\$ 85,099	\$ 42,553	\$ 975,695	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	46,991	-	971,939	-
Fines and forfeits	-	-	-	-	-
Other receipts	7,000	280	-	10,155,758	98,291
Total receipts	7,000	47,271	-	11,127,697	98,291
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	12,000	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	10,641,737	98,291
Total disbursements	-	12,000	-	10,641,737	98,291
Excess (deficiency) of receipts over disbursements	7,000	35,271	-	485,960	-
Cash and investments - ending	\$ 7,000	\$ 120,370	\$ 42,553	\$ 1,461,655	\$ -

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Liberty National Life Ins.	Deferred Compensation	FICA Withholdings	PERF	Sheriff Retirement
Cash and investments - beginning	\$ 196	\$ -	\$ -	\$ 114	\$ 9,077
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	4,786
Fines and forfeits	-	-	-	-	-
Other receipts	19,770	10,330	545,046	192,880	29,657
Total receipts	19,770	10,330	545,046	192,880	34,443
Disbursements:					
Personal services	-	-	-	-	18,521
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	19,613	10,330	545,046	192,880	20,704
Total disbursements	19,613	10,330	545,046	192,880	39,225
Excess (deficiency) of receipts over disbursements	157	-	-	-	(4,782)
Cash and investments - ending	\$ 353	\$ -	\$ -	\$ 114	\$ 4,295

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	State Withholdings	Unifirst Uniforms	Garnishments	Settlement Fund	CVET
Cash and investments - beginning	\$ -	\$ 315	\$ 222	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	97,456
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	228,909	842	13,473	28,704,235	-
Total receipts	228,909	842	13,473	28,704,235	97,456
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	228,909	831	13,473	28,704,235	97,456
Total disbursements	228,909	831	13,473	28,704,235	97,456
Excess (deficiency) of receipts over disbursements	-	11	-	-	-
Cash and investments - ending	\$ -	\$ 326	\$ 222	\$ -	\$ -

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Delinquent Sewer Fees	Financial Institution	Fines & Forfeitures	Infraction Judgements	Death Benefit Fund
Cash and investments - beginning	\$ 1,011	\$ -	\$ 203	\$ 10,708	\$ 255
Receipts:					
Taxes	164	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	356,749	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	710	-
Other receipts	-	-	1,447	40,443	1,200
Total receipts	<u>164</u>	<u>356,749</u>	<u>1,447</u>	<u>41,153</u>	<u>1,200</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	356,749	1,349	46,312	1,370
Total disbursements	<u>-</u>	<u>356,749</u>	<u>1,349</u>	<u>46,312</u>	<u>1,370</u>
Excess (deficiency) of receipts over disbursements	<u>164</u>	<u>-</u>	<u>98</u>	<u>(5,159)</u>	<u>(170)</u>
Cash and investments - ending	<u>\$ 1,175</u>	<u>\$ -</u>	<u>\$ 301</u>	<u>\$ 5,549</u>	<u>\$ 85</u>

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Sales Disclosure Fee Fund	Coroner's Cont Ed Fund	Interstate Compact Fee Fund	Mortgage Fraud	DLGF Homestead Prop Database
Cash and investments - beginning	\$ 1,010	\$ 419	\$ -	\$ 315	\$ 3
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	7,045	3,541	1,063	3,575	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	7,045	3,541	1,063	3,575	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	7,405	3,442	813	3,625	3
Total disbursements	7,405	3,442	813	3,625	3
Excess (deficiency) of receipts over disbursements	(360)	99	250	(50)	(3)
Cash and investments - ending	\$ 650	\$ 518	\$ 250	\$ 265	\$ -

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Inheritance Tax	Education Plate Fee	Riverboat - Beltarra	Innkeepers Tax	93.563 Title 4-D Incentive
Cash and investments - beginning	\$ 7,977	\$ 19	\$ 448,740	\$ 4,670	\$ 108
Receipts:					
Taxes	-	-	-	60,991	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	124,599	-	-
Charges for services	-	-	-	-	11,775
Fines and forfeits	-	356	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	356	124,599	60,991	11,775
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	28,897	61,571	-
Capital outlay	-	-	63,270	-	-
Other disbursements	-	338	-	-	10,997
Total disbursements	-	338	92,167	61,571	10,997
Excess (deficiency) of receipts over disbursements	-	18	32,432	(580)	778
Cash and investments - ending	\$ 7,977	\$ 37	\$ 481,172	\$ 4,090	\$ 886

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	93.563 Prosecutor 4-D Incentive	93.563 Clerk 4-D Incentive-Pst	Treasurer	Sheriff Commissary	Medical Billing Acct - Health Dept
Cash and investments - beginning	\$ 59,502	\$ 32,508	\$ 790,794	\$ 153,318	\$ 9,510
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	17,720	11,775	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	839,621	342,974	896
Total receipts	17,720	11,775	839,621	342,974	896
Disbursements:					
Personal services	734	2,268	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	8,145	12,740	790,794	368,973	20
Total disbursements	8,879	15,008	790,794	368,973	20
Excess (deficiency) of receipts over disbursements	8,841	(3,233)	48,827	(25,999)	876
Cash and investments - ending	\$ 68,343	\$ 29,275	\$ 839,621	\$ 127,319	\$ 10,386

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Trust - Clerk	Support Acct - Clerk	Legacy Account - Clerk	Ripley Savings - Clerk	Old Old Trust Account - Clerk
Cash and investments - beginning	\$ 732,109	\$ 10,209	\$ 3,915	\$ 462	\$ 3,274
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,343,270	224,478	62,531	-	1
Total receipts	2,343,270	224,478	62,531	-	1
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,514,272	226,803	60,450	-	60
Total disbursements	2,514,272	226,803	60,450	-	60
Excess (deficiency) of receipts over disbursements	(171,002)	(2,325)	2,081	-	(59)
Cash and investments - ending	\$ 561,107	\$ 7,884	\$ 5,996	\$ 462	\$ 3,215

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Inmate Trust - Sheriff	County User Fee Fund	Pre-Trial	Jury Fee Fund	Law Enforce Cont Ed Fund
Cash and investments - beginning	\$ 38,939	\$ 32,875	\$ 37,653	\$ 10,049	\$ 25,253
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	354,401	13,660	40,600	2,636	3,862
Total receipts	354,401	13,660	40,600	2,636	3,862
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	368,316	-	25,041	-	660
Total disbursements	368,316	-	25,041	-	660
Excess (deficiency) of receipts over disbursements	(13,915)	13,660	15,559	2,636	3,202
Cash and investments - ending	\$ 25,024	\$ 46,535	\$ 53,212	\$ 12,685	\$ 28,455

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Safe Haven Baby Box Donations	Veterans Van Donations	Interstate Comp - County Share	MVH Restricted	Reassessment
Cash and investments - beginning	\$ -	\$ 170	\$ 10,963	\$ 986,718	\$ 100,421
Receipts:					
Taxes	-	-	-	-	113,813
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,767,903	11,957
Charges for services	-	-	1,063	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	5,611	-	-	-	158
Total receipts	5,611	-	1,063	1,767,903	125,928
Disbursements:					
Personal services	-	-	-	312,005	-
Supplies	-	-	-	68,727	-
Other services and charges	-	-	-	830,782	196,350
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	1,211,514	196,350
Excess (deficiency) of receipts over disbursements	5,611	-	1,063	556,389	(70,422)
Cash and investments - ending	\$ 5,611	\$ 170	\$ 12,026	\$ 1,543,107	\$ 29,999

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	LOIT Special Dist. Restricted	Opioid Restricted Fund	Opioid Unrestricted Fund	Substance Abuse Outpatient Pro	Cty Electronic Map Generation
Cash and investments - beginning	\$ 75	\$ -	\$ -	\$ 1,998	\$ 375
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	125
Fines and forfeits	-	-	-	-	-
Other receipts	-	111,394	27,050	-	-
Total receipts	-	111,394	27,050	-	125
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	1,117	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	1,117	-
Excess (deficiency) of receipts over disbursements	-	111,394	27,050	(1,117)	125
Cash and investments - ending	\$ 75	\$ 111,394	\$ 27,050	\$ 881	\$ 500

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Greater Cincy HAZMAT-Fire Dept	School Supplemental	Juvenile Detention In Home	Home Incarceration/Work Releas	Ripley Co. Redevelopment Comm.
Cash and investments - beginning	\$ 494	\$ -	\$ 25	\$ -	\$ 248,686
Receipts:					
Taxes	-	55,872	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	11,174	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,106	-	-	56	33,848
Total receipts	1,106	67,046	-	56	33,848
Disbursements:					
Personal services	-	-	-	-	900
Supplies	-	-	-	-	-
Other services and charges	-	-	25	-	12,384
Capital outlay	-	-	-	-	-
Other disbursements	1,100	67,046	-	-	-
Total disbursements	1,100	67,046	25	-	13,284
Excess (deficiency) of receipts over disbursements	6	-	(25)	56	20,564
Cash and investments - ending	\$ 500	\$ -	\$ -	\$ 56	\$ 269,250

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Law Enforc.Cont.Ed.Sheriff	C.C. Project Income Fund	Unrestricted LOIT Special Dist	EMS Training
Cash and investments - beginning	\$ 1,350	\$ 282,413	\$ 171,504	\$ 3,155
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	652	247,694	-	14,255
Fines and forfeits	-	-	-	-
Other receipts	-	12,220	-	-
Total receipts	652	259,914	-	14,255
Disbursements:				
Personal services	-	133,861	-	4,153
Supplies	-	4,002	-	5,176
Other services and charges	-	101,621	-	-
Capital outlay	-	3,465	-	-
Other disbursements	-	18,406	-	-
Total disbursements	-	261,355	-	9,329
Excess (deficiency) of receipts over disbursements	652	(1,441)	-	4,926
Cash and investments - ending	\$ 2,002	\$ 280,972	\$ 171,504	\$ 8,081

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Loc.IncomeTx/PropertyTxRelief	Heritage Barn Public Safety	LIT Certified Shares - Distrib	LIT Economic Dev.-EDIT-Distrib
Cash and investments - beginning	\$ 87,105	\$ 350	\$ 4,334	\$ -
Receipts:				
Taxes	-	50	8,448,078	2,112,020
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	1,098,250	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	<u>1,098,250</u>	<u>50</u>	<u>8,448,078</u>	<u>2,112,020</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	1,043,778	-	8,448,078	2,112,020
Total disbursements	<u>1,043,778</u>	<u>-</u>	<u>8,448,078</u>	<u>2,112,020</u>
Excess (deficiency) of receipts over disbursements	<u>54,472</u>	<u>50</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 141,577</u>	<u>\$ 400</u>	<u>\$ 4,334</u>	<u>\$ -</u>

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Riverboat Wagering Tax Rev. Sharing	Belterra Revenue Clearing Fund	Wagering Tax Revenue Clearing	Background Check	HHS/COVID Relief/Cares Act/EMS
Cash and investments - beginning	\$ 833,178	\$ -	\$ -	\$ 524	\$ 622
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	235,855	-	-	-
Charges for services	65,688	-	163,250	750	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	65,688	235,855	163,250	750	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	235,855	114,971	338	-
Total disbursements	-	235,855	114,971	338	-
Excess (deficiency) of receipts over disbursements	65,688	-	48,279	412	-
Cash and investments - ending	\$ 898,866	\$ -	\$ 48,279	\$ 936	\$ 622

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	93.658 Foster Care Title IV-E	93.069 Bioterrorism Grant (BPRS-A 69)	HAVA Title III- Nonreverting	16.588 STOP Grant	NACCHO/Ctr for Disease Control
Cash and investments - beginning	\$ -	\$ 29,983	\$ 31	\$ 7,706	\$ 3
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	1,149	19,473	-	71,430	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	1,149	19,473	-	71,430	-
Disbursements:					
Personal services	-	-	-	60,635	-
Supplies	-	13,543	-	-	-
Other services and charges	-	1,495	-	-	-
Capital outlay	-	6,000	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	21,038	-	60,635	-
Excess (deficiency) of receipts over disbursements	1,149	(1,565)	-	10,795	-
Cash and investments - ending	\$ 1,149	\$ 28,418	\$ 31	\$ 18,501	\$ 3

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	16.034 Covid Relief/Court Serv	21.019 Covid 19/Community Test	14.228 OCRA Grant- FS Regional	93.268 Immunization and Vaccin	93.354 School Covid19 Co Ag
Cash and investments - beginning	\$ (811)	\$ 155,163	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	3,882	50,000	259,099	58,510	110,000
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>3,882</u>	<u>50,000</u>	<u>259,099</u>	<u>58,510</u>	<u>110,000</u>
Disbursements:					
Personal services	-	15,324	-	14,086	14,988
Supplies	-	-	-	4,278	1,582
Other services and charges	541	142,471	-	419	607
Capital outlay	2,530	-	-	2,430	-
Other disbursements	-	-	259,099	-	-
Total disbursements	<u>3,071</u>	<u>157,795</u>	<u>259,099</u>	<u>21,213</u>	<u>17,177</u>
Excess (deficiency) of receipts over disbursements	<u>811</u>	<u>(107,795)</u>	<u>-</u>	<u>37,297</u>	<u>92,823</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 47,368</u>	<u>\$ -</u>	<u>\$ 37,297</u>	<u>\$ 92,823</u>

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	93.354 Cooperative Agreement	21.027 ARPA Coronavirus State	RCCF - Crum Grant	RC Substance Abuse Grant-LLC	Juv. Substance Abuse Fund
Cash and investments - beginning	\$ -	\$ 2,750,803	\$ 42	\$ 7,941	\$ 7,780
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	1,000	2,750,803	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	5,303	-
Total receipts	1,000	2,750,803	-	5,303	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	2,960
Other services and charges	1,000	-	-	-	-
Capital outlay	-	996,585	-	-	-
Other disbursements	-	-	-	7,845	-
Total disbursements	1,000	996,585	-	7,845	2,960
Excess (deficiency) of receipts over disbursements	-	1,754,218	-	(2,542)	(2,960)
Cash and investments - ending	\$ -	\$ 4,505,021	\$ 42	\$ 5,399	\$ 4,820

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Historic Landmarks Foundation	ISDH-MRC Grant	Endowment Fund	Court Interpretive Services	RCCF-Military Service Fund
Cash and investments - beginning	\$ 1,500	\$ 12,655	\$ 27,947	\$ 118	\$ 9,286
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	9,551	-	1,952
Total receipts	-	-	9,551	-	1,952
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	125
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	1,015
Total disbursements	-	-	-	-	1,140
Excess (deficiency) of receipts over disbursements	-	-	9,551	-	812
Cash and investments - ending	\$ 1,500	\$ 12,655	\$ 37,498	\$ 118	\$ 10,098

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Trail-Riders	JDAI Grant - Probation	Decatur Co. REMC-EMS training	Drug Awareness Coalition/RCATS	State Probation Grant
Cash and investments - beginning	\$ 19	\$ 9,935	\$ 1,500	\$ -	\$ 5,033
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	18,738	-	-	60,234
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	25	-	5,303	-
Total receipts	-	18,763	-	5,303	60,234
Disbursements:					
Personal services	-	-	-	-	64,821
Supplies	-	16,067	-	-	-
Other services and charges	-	9,952	-	4,396	-
Capital outlay	-	-	-	832	-
Other disbursements	-	-	-	-	-
Total disbursements	-	26,019	-	5,228	64,821
Excess (deficiency) of receipts over disbursements	-	(7,256)	-	75	(4,587)
Cash and investments - ending	\$ 19	\$ 2,679	\$ 1,500	\$ 75	\$ 446

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Campaign For Tobacco-Free Kids	Local Road & Bridge Matching	14,228 IHCDA Grant	R.R. Grant	2017 Interact for Health Grant
Cash and investments - beginning	\$ 250	\$ 58,206	\$ 1	\$ -	\$ 110
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	157,145	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	9,850	-
Total receipts	-	-	157,145	9,850	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	439	-	9,850	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	157,146	-	-
Total disbursements	-	439	157,146	9,850	-
Excess (deficiency) of receipts over disbursements	-	(439)	(1)	-	-
Cash and investments - ending	\$ 250	\$ 57,767	\$ -	\$ -	\$ 110

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	REMS Grant - EMS Training	93,788 IN Supreme Court/CADS	Ripley Co. Schools RCATS	REMC Grant - Park Speakers	RCCF Grant - Car Seat Program
Cash and investments - beginning	\$ 148	\$ 52,541	\$ 11,427	\$ 124	\$ 1
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	14,000	-	-
Total receipts	-	-	14,000	-	-
Disbursements:					
Personal services	-	-	13,983	-	-
Supplies	-	7,848	-	-	-
Other services and charges	-	44,693	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	52,541	13,983	-	-
Excess (deficiency) of receipts over disbursements	-	(52,541)	17	-	-
Cash and investments - ending	\$ 148	\$ -	\$ 11,444	\$ 124	\$ 1

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	93.994 Safe Sleep Program	State Probation Grant (B)	JDAI Grant - Probation (B)	93.788 IN Supreme Court/CADS-B	93.323 COVID/Vaccine Clinic/HE
Cash and investments - beginning	\$ (5,375)	\$ 1,909	\$ 11,145	\$ -	\$ 7,929
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	42,314	-	-
Charges for services	12,477	-	-	-	21,550
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	12,477	-	42,314	-	21,550
Disbursements:					
Personal services	-	-	-	-	9,398
Supplies	5,625	-	3,085	-	-
Other services and charges	964	-	23,443	2,477	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	11,145	-	-
Total disbursements	6,589	-	37,673	2,477	9,398
Excess (deficiency) of receipts over disbursements	5,888	-	4,641	(2,477)	12,152
Cash and investments - ending	\$ 513	\$ 1,909	\$ 15,786	\$ (2,477)	\$ 20,081

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	RSRF GRANT - EMS Body Armor	Community Corrections (A)	RCCF Grant Flotation Dev EMS	RSRF Headset Jacks 911
Cash and investments - beginning	\$ 2,269	\$ -	\$ 162	\$ 8
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	277,058	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	12,771	-	-
Total receipts	-	289,829	-	-
Disbursements:				
Personal services	-	278,509	-	-
Supplies	-	-	162	-
Other services and charges	-	-	-	-
Capital outlay	2,182	-	-	-
Other disbursements	-	-	-	-
Total disbursements	2,182	278,509	162	-
Excess (deficiency) of receipts over disbursements	(2,182)	11,320	(162)	-
Cash and investments - ending	\$ 87	\$ 11,320	\$ -	\$ 8

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	RSRF Grant- Coroner Radios	RSRF Versailles EMS Remodel	RCCF Light Replacement Park	Law Enforcement Training
Cash and investments - beginning	\$ 2,904	\$ 20,000	\$ -	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	37,340
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	7,028	-
Total receipts	-	-	7,028	37,340
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	7,027	-
Capital outlay	2,904	-	-	-
Other disbursements	-	-	-	25,227
Total disbursements	2,904	-	7,027	25,227
Excess (deficiency) of receipts over disbursements	(2,904)	-	1	12,113
Cash and investments - ending	\$ -	\$ 20,000	\$ 1	\$ 12,113

RIPLEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	REMC Light Replacement/Sign	Casa Wellness	RSRF Grant - EMS Ultra Sound	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 26,544,947
Receipts:				
Taxes	-	-	-	21,420,167
Licenses and permits	-	-	-	88,490
Intergovernmental receipts	-	-	-	5,960,486
Charges for services	-	28,430	-	8,889,668
Fines and forfeits	-	-	-	137,585
Other receipts	2,000	-	24,705	45,562,584
Total receipts	2,000	28,430	24,705	82,058,980
Disbursements:				
Personal services	-	-	-	10,808,174
Supplies	-	-	-	1,001,410
Other services and charges	1,821	28,430	-	4,759,250
Capital outlay	-	-	24,705	1,944,701
Other disbursements	-	-	-	58,276,765
Total disbursements	1,821	28,430	24,705	76,790,300
Excess (deficiency) of receipts over disbursements	179	-	-	5,268,680
Cash and investments - ending	\$ 179	\$ -	\$ -	\$ 31,813,627

OTHER INFORMATION

RIPLEY COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2022

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

	Ending Balance
Governmental activities:	
Land	\$ 1,106,296
Infrastructure	21,632,647
Buildings	13,155,460
Improvements other than buildings	982,854
Machinery, equipment, and vehicles	<u>10,134,204</u>
Total governmental activities	<u>47,011,461</u>
Total capital assets	<u>\$ 47,011,461</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/>.