

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

POSEY COUNTY, INDIANA

January 1, 2013 to December 31, 2013



FILED
01/16/2015

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Nicholas Wildeman Kyle J. Haney	01-01-11 to 01-12-14 01-13-14 to 12-31-14
Treasurer	Justin W. White	01-01-13 to 12-31-16
Clerk	Betty B. Postlethweight	01-01-11 to 12-31-14
Sheriff	Greg R. Oeth	01-01-11 to 12-31-14
Recorder	Martha Breeze Mary Rhoades	01-01-11 to 09-30-13 10-01-13 to 12-31-14
President of the Board of County Commissioners	Carl A. Schmitz	01-01-13 to 12-31-14
President of the County Council	Robert Gentil	01-01-13 to 12-31-14



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF POSEY COUNTY, INDIANA

We have examined the accompanying financial statement of Posey County (County), for the year ended December 31, 2013. The financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on the financial statement based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial statement and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

As discussed in Note 1, 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 comprehensive 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 these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the matter discussed in the preceding paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2013.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2013, on the basis of accounting described in Note 1.

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

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

December 15, 2014

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FINANCIAL STATEMENT

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.

POSEY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2013

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
After Settlement Collection	\$ 330,760	\$ 430,678	\$ 330,460	\$ 430,978
Jail Commissary	29,934	167,800	146,182	51,552
Clerk's Trust	278,724	1,381,549	1,365,849	294,424
General	8,193,924	9,680,439	11,454,004	6,420,359
Accident Report	1,027	364	1,350	41
CEDIT County Share	778,000	2,392,651	2,193,040	977,611
Child Advocacy	579	50	-	629
City and Town Court Costs	18,461	5,184	-	23,645
Clerk's Records Perpetuation	28,652	6,021	3,797	30,876
Community Corrections	33,313	285,598	250,669	68,242
Community Transition Program	61,673	7,326	-	68,999
Congressional School Interest	28,130	120	1,781	26,469
Congressional School Principal	44,555	-	-	44,555
Sales Disclosure - County Share	32,867	2,770	10,000	25,637
Cumulative Bridge	1,021,025	1,949,047	1,775,761	1,194,311
Cumulative Capital Development	435,622	396,040	400,134	431,528
Drug Free Community	59,276	13,694	41,747	31,223
Electronic Map Generation	2,250	250	-	2,500
Emergency Planning/Right To Know	17,287	11,347	12,809	15,825
Firearms Training	27,700	18,796	12,928	33,568
Levy Excess	32,128	-	-	32,128
Local Health Maintenance	41,706	49,709	23,710	67,705
Local Road and Street	3,083	245,369	204,745	43,707
Misdemeanant	25,098	19,072	3,334	40,836
Motor Vehicle Highway	260,181	2,558,401	2,565,907	252,675
Plat Book	23,118	5,734	2,454	26,398
Rainy Day	1,584,406	1,228,350	-	2,812,756
Reassessment - 2009	366,396	67,106	350,643	82,859
Reassessment - 2015	113,516	168,110	-	281,626
Recorder's Records Perpetuation	163,771	123,666	116,992	170,445
Riverboat	349,582	98,763	-	448,345
Sex and Violent Offender Administration	3,600	1,386	312	4,674
Supplemental Public Defender Services	2,075	4,378	-	6,453
Surplus Tax	60,639	26,880	28,944	58,575
Surveyor's Corner Perpetuation	15,748	5,895	13,372	8,271
Tax Sale Fees	27,499	12,175	14,959	24,715
Tax Sale Redemption	(1,299)	37,002	36,161	(458)
Tax Sale Surplus	194,544	180,730	71,482	303,792
Local Health Department Trust Account	25,563	18,311	13,428	30,446
Unsafe Building	2,175	-	-	2,175
Victim Impact Program	3,813	-	-	3,813
GAL/CASA	399	-	-	399
Auditors Ineligible Deductions	-	109,291	34,104	75,187
Distressed Road	283	-	-	283
Statewide 911	4,621	360,808	326,571	38,858
Adult Probation Administrative	14,820	62,896	78,452	(736)
Juvenile Probation Administrative	(124)	5,396	921	4,351
Sheriff Pension Holding	2,639	7,473	4,212	5,900
Wheel Tax / Surtax Combined	88,222	613,171	564,041	137,352
CVET Agency	-	176,913	176,913	-
Weed Lien Collections	-	11,294	11,294	-
Sewage Collections	186	9,065	9,040	211
Financial Institution Tax	19,230	165,377	184,607	-
COIT Homestead	-	347,426	347,426	-
Homestead Credit Rebate	22,484	-	-	22,484
State Fines and Forfeitures	17	703	497	223
Infraction Judgments	1,021	20,590	19,983	1,628
Special Death Benefit	205	1,320	1,475	50
Sales Disclosure - State Share	280	2,770	2,853	197
Coroners Training & Con't Education	137	1,359	1,346	150
Mortgage Recording Fees - State Share	310	3,175	3,292	193
DLGF Homestead Property Database	-	97	66	31
Sex and Violent Offender Admin - State	5	155	149	11
Inheritance Tax	13,360	858,648	871,951	57
Education Plate Fees Agency	38	581	619	-
Riverboat Revenue Sharing	-	153,489	153,489	-
COIT Distribution	-	1,619,097	-	1,619,097
93.563 ARRA Prosecutor IV-D Incentive	417	-	-	417
93.563 ARRA Clerk IV-D Incentive	786	-	-	786

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

POSEY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2013
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
93.563 Title IV-D Incentive	20,144	6,940	-	27,084
93.563 Prosecutor IV-D Incentive-Post Oct '99	54,744	10,440	5,615	59,569
93.563 Clerk IV-D Incentive-Post Oct '99	41,510	6,940	5,407	43,043
Health Board	689,770	340,008	200,147	829,631
COIT Distribution Fund I	-	221,762	221,762	-
Lease Rental Jail	1,728	-	-	1,728
Surplus Dog Tax	829	-	-	829
EDIT Distribution Fund	-	2,843,315	2,843,315	-
COIT Distribution Fund II	-	2,439,379	2,439,379	-
Retainage W. Lowe	2,272	-	-	2,272
Bail Bond	155	-	-	155
D.A.R.E.	100	-	-	100
Law Enforcement - Sheriff	288	-	-	288
Cert Grant	12	-	-	12
EMA Technology Equipment Grant	1	-	-	1
Township Assistance	(1,302)	-	-	(1,302)
Township Fire Fighting Fund	(2,422)	-	-	(2,422)
Twp Cum Fire Fighting Fund	(47,016)	-	-	(47,016)
School Debt Service	(26,288)	-	-	(26,288)
Police Pension	(3,439)	-	-	(3,439)
Parks & Recreation	(2,478)	-	-	(2,478)
Wastewater Study - Wadesville - Blairsville	(20,000)	-	-	(20,000)
HEA 1001 State HSC 2008	(203)	15	-	(188)
Health Board Gift Fund	42	-	40	2
Mental Health	488,177	379,848	293,053	574,972
User Law Enforcement Fund	8,414	4,109	-	12,523
County ID Security	7,210	2,823	-	10,033
Elected Official Training Fund	2,909	2,824	-	5,733
Pretrial Diversion	13,130	6,516	2,635	17,011
Juvenile Informal Adj Program	2,369	1,326	-	3,695
Users Fees Fund	25,444	-	2,928	22,516
Deferral Program Fee	75,568	34,422	29,841	80,149
Jury Users Fees	17,462	2,657	-	20,119
Compton Maintenance	11,156	1,155	2,965	9,346
Little Creek - Drain Mtce.	9,768	23,880	28,870	4,778
Vaal - Drain Mtce.	2,879	8,104	5,800	5,183
Whipple Ditch-Drain Mtce.	13,313	6,794	-	20,107
Rueger Ditch - Drain Mtce.	30,759	16,523	2,145	45,137
Persimmon Pond - Drain Mtce.	3,499	2,793	7,590	(1,298)
Drain Improvements	31,700	33,700	60,675	4,725
Big Creek Maintenance	18,805	75,374	78,150	16,029
Wabash Levee	4,848	8,211	10,401	2,658
Black River Maintenance	-	14,731	11,052	3,679
Race & Gender Fairness Grant	2,322	-	-	2,322
EMS Computer Technology Grant	7	-	-	7
C44-1-138A Homeland Security	-	4,040	4,040	-
Jail Maintenance Fund	128,132	49,896	16,903	161,125
Commu Corrections Income Fund	80,618	56,899	50,621	86,896
Prosecutor's Law Enforcement	381	280	-	661
Payroll Fund	228,041	5,571,692	5,417,825	381,908
Township	44,563	-	-	44,563
School General	21,165	-	-	21,165
Library	2,222	-	-	2,222
Corporations	2,941	-	-	2,941
Cum. Capital - Cities	175	-	-	175
EDIT Certified Shares	278,456	258,483	536,939	-
Hazardous Substances	22,750	-	-	22,750
Payment in Lieu of Taxes	16,390	8,873	-	25,263
Federal Forfeiture Fund	228	-	-	228
14.228 Wabash Levee Unit #5	-	164,697	164,697	-
20.600 Operation Pullover	201	8,369	3,303	5,267
20.602 Rural Demo Proj Grant	277	796	1,073	-
11.558 ARRA GIS Data Exchange	500	-	-	500
Settlement Fund	-	36,478,356	36,478,356	-
Posey County HAVA Grant (2016)	1,820	1,700	-	3,520
Property Tax Replacement Credit	3	-	-	3
Totals	<u>\$ 17,197,486</u>	<u>\$ 75,230,525</u>	<u>\$ 73,165,782</u>	<u>\$ 19,262,229</u>

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

POSEY 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 which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers 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.

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution 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.

POSEY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Charges for services which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine 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 which include receipts derived 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 which include amounts received from various sources which can include, but are 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 include outflows 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, which include 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 office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements which include, but are 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, transfer money 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.

POSEY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

G. Fund Accounting

Separate funds are established, maintained, and reported by the County. Each fund is used to account for money 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 money 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 February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. 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.

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

POSEY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 (PERF) is a defined benefit pension plan. PERF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS administers the plan and 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
1 North Capitol Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

POSEY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of a combination of cumulative posting errors and overspending cash balances.

POSEY COUNTY
 NOTES TO FINANCIAL STATEMENT
 (Continued)

Note 8. Restatement

For the year ended December 31, 2013, a change has been made to a beginning balance of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of the restated beginning balance.

<u>Fund Name</u>	<u>Balance as of December 31, 2012</u>	<u>Prior Period Adjustment</u>	<u>Balance as of January 1, 2013</u>
Clerk's Trust	<u>\$ 278,685</u>	<u>\$ 39</u>	<u>\$ 278,724</u>

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SUPPLEMENTARY INFORMATION - UNAUDITED

For additional financial information, the County's Annual Report information can be found on the Gateway 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 Annual Report of the County which is referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the examination. This is a common occurrence in any financial statement examination. The financial information presented in this report is examined information, and the accuracy of such information can be determined by reading the opinion given in the Independent Accountant's Report.

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

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013

	After Settlement Collection	Jail Commissary	Clerk's Trust	General	Accident Report	CEDIT County Share	Child Advocacy	City and Town Court Costs
Cash and investments - beginning	\$ 330,760	\$ 29,934	\$ 278,724	\$ 8,193,924	\$ 1,027	\$ 778,000	\$ 579	\$ 18,461
Receipts:								
Taxes	-	-	-	6,962,012	-	-	-	-
Intergovernmental	-	-	-	804,187	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	83,564	-	-	-	-
Other receipts	430,678	167,800	1,381,549	1,830,676	364	2,392,651	50	5,184
Total receipts	430,678	167,800	1,381,549	9,680,439	364	2,392,651	50	5,184
Disbursements:								
Personal services	-	-	-	7,406,188	-	-	-	-
Supplies	-	-	-	508,072	-	-	-	-
Other services and charges	-	-	-	2,122,379	-	1,822,088	-	-
Capital outlay	-	-	-	338,912	-	-	-	-
Other disbursements	330,460	146,182	1,365,849	1,078,453	1,350	370,952	-	-
Total disbursements	330,460	146,182	1,365,849	11,454,004	1,350	2,193,040	-	-
Excess (deficiency) of receipts over disbursements	100,218	21,618	15,700	(1,773,565)	(986)	199,611	50	5,184
Cash and investments - ending	\$ 430,978	\$ 51,552	\$ 294,424	\$ 6,420,359	\$ 41	\$ 977,611	\$ 629	\$ 23,645

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Clerk's Records Perpetuation	Community Corrections	Community Transition Program	Congressional School Interest	Congressional School Principal	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development
Cash and investments - beginning	\$ 28,652	\$ 33,313	\$ 61,673	\$ 28,130	\$ 44,555	\$ 32,867	\$ 1,021,025	\$ 435,622
Receipts:								
Taxes	-	-	-	-	-	-	1,758,726	368,194
Intergovernmental	-	-	-	-	-	-	132,923	27,846
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	6,021	285,598	7,326	120	-	2,770	57,398	-
Total receipts	6,021	285,598	7,326	120	-	2,770	1,949,047	396,040
Disbursements:								
Personal services	-	-	-	-	-	-	387,857	-
Supplies	-	-	-	-	-	-	329,905	-
Other services and charges	-	-	-	-	-	-	1,057,999	400,134
Capital outlay	481	-	-	-	-	10,000	-	-
Other disbursements	3,316	250,669	-	1,781	-	-	-	-
Total disbursements	3,797	250,669	-	1,781	-	10,000	1,775,761	400,134
Excess (deficiency) of receipts over disbursements	2,224	34,929	7,326	(1,661)	-	(7,230)	173,286	(4,094)
Cash and investments - ending	\$ 30,876	\$ 68,242	\$ 68,999	\$ 26,469	\$ 44,555	\$ 25,637	\$ 1,194,311	\$ 431,528

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Drug Free Community	Electronic Map Generation	Emergency Planning/Right To Know	Firearms Training	Levy Excess	Local Health Maintenance	Local Road and Street	Misdemeanant
Cash and investments - beginning	\$ 59,276	\$ 2,250	\$ 17,287	\$ 27,700	\$ 32,128	\$ 41,706	\$ 3,083	\$ 25,098
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	13,694	-	-	-	-	-	-	-
Other receipts	-	250	11,347	18,796	-	49,709	245,369	19,072
Total receipts	13,694	250	11,347	18,796	-	49,709	245,369	19,072
Disbursements:								
Personal services	-	-	-	-	-	450	-	-
Supplies	-	-	1,843	-	-	6,721	-	485
Other services and charges	41,747	-	10,496	-	-	2,779	204,745	2,849
Capital outlay	-	-	470	-	-	13,760	-	-
Other disbursements	-	-	-	12,928	-	-	-	-
Total disbursements	41,747	-	12,809	12,928	-	23,710	204,745	3,334
Excess (deficiency) of receipts over disbursements	(28,053)	250	(1,462)	5,868	-	25,999	40,624	15,738
Cash and investments - ending	\$ 31,223	\$ 2,500	\$ 15,825	\$ 33,568	\$ 32,128	\$ 67,705	\$ 43,707	\$ 40,836

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Motor Vehicle Highway	Plat Book	Rainy Day	Reassessment - 2009	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration
Cash and investments - beginning	\$ 260,181	\$ 23,118	\$ 1,584,406	\$ 366,396	\$ 113,516	\$ 163,771	\$ 349,582	\$ 3,600
Receipts:								
Taxes	-	-	-	63,018	47,253	-	-	-
Intergovernmental	2,401,860	-	-	4,088	4,237	-	-	-
Charges for services	-	5,734	-	-	-	123,372	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	156,541	-	1,228,350	-	116,620	294	98,763	1,386
Total receipts	2,558,401	5,734	1,228,350	67,106	168,110	123,666	98,763	1,386
Disbursements:								
Personal services	1,517,375	-	-	17,665	-	-	-	-
Supplies	474,014	2,154	-	9,715	-	-	-	-
Other services and charges	383,921	-	-	205,558	-	-	-	-
Capital outlay	190,597	300	-	1,086	-	-	-	-
Other disbursements	-	-	-	116,619	-	116,992	-	312
Total disbursements	2,565,907	2,454	-	350,643	-	116,992	-	312
Excess (deficiency) of receipts over disbursements	(7,506)	3,280	1,228,350	(283,537)	168,110	6,674	98,763	1,074
Cash and investments - ending	\$ 252,675	\$ 26,398	\$ 2,812,756	\$ 82,859	\$ 281,626	\$ 170,445	\$ 448,345	\$ 4,674

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Unsafe Building
Cash and investments - beginning	\$ 2,075	\$ 60,639	\$ 15,748	\$ 27,499	\$ (1,299)	\$ 194,544	\$ 25,563	\$ 2,175
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	5,895	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	4,378	26,880	-	12,175	37,002	180,730	18,311	-
Total receipts	4,378	26,880	5,895	12,175	37,002	180,730	18,311	-
Disbursements:								
Personal services	-	-	13,372	-	-	-	10,787	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	2,641	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	28,944	-	14,959	36,161	71,482	-	-
Total disbursements	-	28,944	13,372	14,959	36,161	71,482	13,428	-
Excess (deficiency) of receipts over disbursements	4,378	(2,064)	(7,477)	(2,784)	841	109,248	4,883	-
Cash and investments - ending	\$ 6,453	\$ 58,575	\$ 8,271	\$ 24,715	\$ (458)	\$ 303,792	\$ 30,446	\$ 2,175

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Victim Impact Program	GAL/CASA	Auditors Ineligible Deductions	Distressed Road	Statewide 911	Adult Probation Administrative	Juvenile Probation Administrative	Sheriff Pension Holding
Cash and investments - beginning	\$ 3,813	\$ 399	\$ -	\$ 283	\$ 4,621	\$ 14,820	\$ (124)	\$ 2,639
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	62,896	5,396	7,473
Other receipts	-	-	109,291	-	360,808	-	-	-
Total receipts	-	-	109,291	-	360,808	62,896	5,396	7,473
Disbursements:								
Personal services	-	-	-	-	303,089	73,703	-	-
Supplies	-	-	-	-	-	574	-	-
Other services and charges	-	-	-	-	16,510	4,055	921	-
Capital outlay	-	-	11,740	-	6,972	120	-	-
Other disbursements	-	-	22,364	-	-	-	-	4,212
Total disbursements	-	-	34,104	-	326,571	78,452	921	4,212
Excess (deficiency) of receipts over disbursements	-	-	75,187	-	34,237	(15,556)	4,475	3,261
Cash and investments - ending	\$ 3,813	\$ 399	\$ 75,187	\$ 283	\$ 38,858	\$ (736)	\$ 4,351	\$ 5,900

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Wheel Tax / Surtax Combined	CVET Agency	Weed Lien Collections	Sewage Collections	Financial Institution Tax	COIT Homestead	Homestead Credit Rebate	State Fines and Forfeitures
Cash and investments - beginning	\$ 88,222	\$ -	\$ -	\$ 186	\$ 19,230	\$ -	\$ 22,484	\$ 17
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	176,913	-	-	165,377	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	684
Other receipts	613,171	-	11,294	9,065	-	347,426	-	19
Total receipts	613,171	176,913	11,294	9,065	165,377	347,426	-	703
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	564,041	176,913	11,294	9,040	184,607	347,426	-	497
Total disbursements	564,041	176,913	11,294	9,040	184,607	347,426	-	497
Excess (deficiency) of receipts over disbursements	49,130	-	-	25	(19,230)	-	-	206
Cash and investments - ending	\$ 137,352	\$ -	\$ -	\$ 211	\$ -	\$ -	\$ 22,484	\$ 223

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Infraction Judgments	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Mortgage Recording Fees - State Share	DLGF Homestead Property Database	Sex and Violent Offender Admin - State	Inheritance Tax
Cash and investments - beginning	\$ 1,021	\$ 205	\$ 280	\$ 137	\$ 310	\$ -	\$ 5	\$ 13,360
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	3,175	-	-	-
Fines and forfeits	20,590	1,320	-	-	-	-	-	-
Other receipts	-	-	2,770	1,359	-	97	155	858,648
Total receipts	20,590	1,320	2,770	1,359	3,175	97	155	858,648
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	19,983	1,475	2,853	1,346	3,292	66	149	871,951
Total disbursements	19,983	1,475	2,853	1,346	3,292	66	149	871,951
Excess (deficiency) of receipts over disbursements	607	(155)	(83)	13	(117)	31	6	(13,303)
Cash and investments - ending	\$ 1,628	\$ 50	\$ 197	\$ 150	\$ 193	\$ 31	\$ 11	\$ 57

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Education Plate Fees Agency	Riverboat Revenue Sharing	COIT Distribution	93.563 ARRA Prosecutor IV-D Incentive	93.563 ARRA Clerk IV-D Incentive	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ 38	\$ -	\$ -	\$ 417	\$ 786	\$ 20,144	\$ 54,744	\$ 41,510
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	581	153,489	1,619,097	-	-	6,940	10,440	6,940
Total receipts	581	153,489	1,619,097	-	-	6,940	10,440	6,940
Disbursements:								
Personal services	-	-	-	-	-	-	5,000	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	619	153,489	-	-	-	-	615	5,407
Total disbursements	619	153,489	-	-	-	-	5,615	5,407
Excess (deficiency) of receipts over disbursements	(38)	-	1,619,097	-	-	6,940	4,825	1,533
Cash and investments - ending	\$ -	\$ -	\$ 1,619,097	\$ 417	\$ 786	\$ 27,084	\$ 59,569	\$ 43,043

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Health Board	COIT Distribution Fund I	Lease Rental Jail	Surplus Dog Tax	EDIT Distribution Fund	COIT Distribution Fund II	Retainage W. Lowe	Bail Bond
Cash and investments - beginning	\$ 689,770	\$ -	\$ 1,728	\$ 829	\$ -	\$ -	\$ 2,272	\$ 155
Receipts:								
Taxes	302,776	221,762	-	-	2,843,315	2,439,379	-	-
Intergovernmental	22,872	-	-	-	-	-	-	-
Charges for services	5,351	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	9,009	-	-	-	-	-	-	-
Total receipts	340,008	221,762	-	-	2,843,315	2,439,379	-	-
Disbursements:								
Personal services	176,819	-	-	-	-	-	-	-
Supplies	2,329	-	-	-	-	-	-	-
Other services and charges	18,132	-	-	-	-	-	-	-
Capital outlay	562	-	-	-	-	-	-	-
Other disbursements	2,305	221,762	-	-	2,843,315	2,439,379	-	-
Total disbursements	200,147	221,762	-	-	2,843,315	2,439,379	-	-
Excess (deficiency) of receipts over disbursements	139,861	-	-	-	-	-	-	-
Cash and investments - ending	\$ 829,631	\$ -	\$ 1,728	\$ 829	\$ -	\$ -	\$ 2,272	\$ 155

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	D.A.R.E.	Law Enforcement - Sheriff	Cert Grant	EMA Technology Equipment Grant	Township Assistance	Township Fire Fighting Fund	Twp Cum Fire Fighting Fund	School Debt Service
Cash and investments - beginning	\$ 100	\$ 288	\$ 12	\$ 1	\$ (1,302)	\$ (2,422)	\$ (47,016)	\$ (26,288)
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-
Cash and investments - ending	<u>\$ 100</u>	<u>\$ 288</u>	<u>\$ 12</u>	<u>\$ 1</u>	<u>\$ (1,302)</u>	<u>\$ (2,422)</u>	<u>\$ (47,016)</u>	<u>\$ (26,288)</u>

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Police Pension	Parks & Recreation	Wastewater Study - Wadesville - Blairsville	HEA 1001 State HSC 2008	Health Board Gift Fund	Mental Health	User Law Enforcement Fund	County ID Security
Cash and investments - beginning	\$ (3,439)	\$ (2,478)	\$ (20,000)	\$ (203)	\$ 42	\$ 488,177	\$ 8,414	\$ 7,210
Receipts:								
Taxes	-	-	-	-	-	353,240	-	-
Intergovernmental	-	-	-	-	-	26,608	-	-
Charges for services	-	-	-	-	-	-	-	2,823
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	15	-	-	4,109	-
Total receipts	-	-	-	15	-	379,848	4,109	2,823
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	40	293,053	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	40	293,053	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	15	(40)	86,795	4,109	2,823
Cash and investments - ending	\$ (3,439)	\$ (2,478)	\$ (20,000)	\$ (188)	\$ 2	\$ 574,972	\$ 12,523	\$ 10,033

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Elected Official Training Fund	Pretrial Diversion	Juvenile Informal Adj Program	Users Fees Fund	Deferral Program Fee	Jury Users Fees	Compton Maintenance	Little Creek - Drain Mtce.
Cash and investments - beginning	\$ 2,909	\$ 13,130	\$ 2,369	\$ 25,444	\$ 75,568	\$ 17,462	\$ 11,156	\$ 9,768
Receipts:								
Taxes	-	-	-	-	-	-	1,155	23,880
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	2,824	-	-	-	-	-	-	-
Fines and forfeits	-	6,516	1,326	-	33,383	2,657	-	-
Other receipts	-	-	-	-	1,039	-	-	-
Total receipts	2,824	6,516	1,326	-	34,422	2,657	1,155	23,880
Disbursements:								
Personal services	-	-	-	-	15,450	-	-	-
Supplies	-	600	-	-	2,485	-	-	-
Other services and charges	-	2,035	-	-	6,887	-	-	-
Capital outlay	-	-	-	-	5,019	-	-	-
Other disbursements	-	-	-	2,928	-	-	2,965	28,870
Total disbursements	-	2,635	-	2,928	29,841	-	2,965	28,870
Excess (deficiency) of receipts over disbursements	2,824	3,881	1,326	(2,928)	4,581	2,657	(1,810)	(4,990)
Cash and investments - ending	\$ 5,733	\$ 17,011	\$ 3,695	\$ 22,516	\$ 80,149	\$ 20,119	\$ 9,346	\$ 4,778

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Vaal - Drain Mtce.	Whipple Ditch-Drain Mtce.	Rueger Ditch - Drain Mtce.	Persimmon Pond - Drain Mtce.	Drain Improvements	Big Creek Maintenance	Wabash Levee	Black River Maintenance
Cash and investments - beginning	\$ 2,879	\$ 13,313	\$ 30,759	\$ 3,499	\$ 31,700	\$ 18,805	\$ 4,848	\$ -
Receipts:								
Taxes	8,104	6,794	16,523	2,793	-	-	8,211	14,731
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	33,700	75,374	-	-
Total receipts	<u>8,104</u>	<u>6,794</u>	<u>16,523</u>	<u>2,793</u>	<u>33,700</u>	<u>75,374</u>	<u>8,211</u>	<u>14,731</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	5,800	-	2,145	7,590	60,675	78,150	10,401	11,052
Total disbursements	<u>5,800</u>	<u>-</u>	<u>2,145</u>	<u>7,590</u>	<u>60,675</u>	<u>78,150</u>	<u>10,401</u>	<u>11,052</u>
Excess (deficiency) of receipts over disbursements	<u>2,304</u>	<u>6,794</u>	<u>14,378</u>	<u>(4,797)</u>	<u>(26,975)</u>	<u>(2,776)</u>	<u>(2,190)</u>	<u>3,679</u>
Cash and investments - ending	<u>\$ 5,183</u>	<u>\$ 20,107</u>	<u>\$ 45,137</u>	<u>\$ (1,298)</u>	<u>\$ 4,725</u>	<u>\$ 16,029</u>	<u>\$ 2,658</u>	<u>\$ 3,679</u>

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Race & Gender Fairness Grant	EMS Computer Technology Grant	C44-1-138A Homeland Security	Jail Maintenance Fund	Commu Corrections Income Fund	Prosecutor's Law Enforcement	Payroll Fund	Township
Cash and investments - beginning	\$ 2,322	\$ 7	\$ -	\$ 128,132	\$ 80,618	\$ 381	\$ 228,041	\$ 44,563
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	4,040	49,896	56,899	280	5,571,692	-
Total receipts	-	-	4,040	49,896	56,899	280	5,571,692	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	14,219	-	-	-	-
Capital outlay	-	-	-	2,684	-	-	-	-
Other disbursements	-	-	4,040	-	50,621	-	5,417,825	-
Total disbursements	-	-	4,040	16,903	50,621	-	5,417,825	-
Excess (deficiency) of receipts over disbursements	-	-	-	32,993	6,278	280	153,867	-
Cash and investments - ending	\$ 2,322	\$ 7	\$ -	\$ 161,125	\$ 86,896	\$ 661	\$ 381,908	\$ 44,563

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	School General	Library	Corporations	Cum. Capital - Cities	EDIT Certified Shares	Hazardous Substances	Payment in Lieu of Taxes	Federal Forfeiture Fund
Cash and investments - beginning	\$ 21,165	\$ 2,222	\$ 2,941	\$ 175	\$ 278,456	\$ 22,750	\$ 16,390	\$ 228
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	8,873	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	258,483	-	-	-
Total receipts	-	-	-	-	258,483	-	8,873	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	536,939	-	-	-
Total disbursements	-	-	-	-	536,939	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	(278,456)	-	8,873	-
Cash and investments - ending	\$ 21,165	\$ 2,222	\$ 2,941	\$ 175	-	\$ 22,750	\$ 25,263	\$ 228

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	14.228 Wabash Levee Unit #5	20.600 Operation Pullover	20.602 Rural Demo Proj Grant	11.558 ARRA GIS Data Exchange	Settlement Fund	Posey County HAVA Grant (2016)	Property Tax Replacement Credit	Totals
Cash and investments - beginning	\$ -	\$ 201	\$ 277	\$ 500	\$ -	\$ 1,820	\$ 3	\$ 17,197,486
Receipts:								
Taxes	-	-	-	-	33,046,166	-	-	48,488,032
Intergovernmental	-	-	-	-	3,305,267	-	-	7,081,051
Charges for services	-	-	-	-	-	-	-	149,174
Fines and forfeits	-	-	-	-	-	-	-	239,499
Other receipts	164,697	8,369	796	-	126,923	1,700	-	19,272,769
Total receipts	164,697	8,369	796	-	36,478,356	1,700	-	75,230,525
Disbursements:								
Personal services	-	-	-	-	-	-	-	9,927,755
Supplies	-	-	-	-	-	-	-	1,338,897
Other services and charges	-	-	-	-	-	-	-	6,320,095
Capital outlay	-	-	-	-	-	-	-	875,796
Other disbursements	164,697	3,303	1,073	-	36,478,356	-	-	54,703,239
Total disbursements	164,697	3,303	1,073	-	36,478,356	-	-	73,165,782
Excess (deficiency) of receipts over disbursements	-	5,066	(277)	-	-	1,700	-	2,064,743
Cash and investments - ending	\$ -	\$ 5,267	\$ -	\$ 500	\$ -	\$ 3,520	\$ 3	\$ 19,262,229

POSEY COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2013

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Revenue bonds	Bond Debt Service - Courthouse	\$ 985,000	\$ 92,901
Notes and loans payable	Distressed Road Loan	661,283	-
Capital lease	Highway Wheel Loader	1	1
Capital lease	Enhanced E-911 Service	217,725	79,172
Capital lease	Dump Trucks - 2	<u>220,082</u>	<u>151,711</u>
Total governmental activities		<u>2,084,091</u>	<u>323,785</u>
Totals		<u>\$ 2,084,091</u>	<u>\$ 323,785</u>

POSEY COUNTY
OTHER REPORTS

The report presented herein was prepared in addition to the other official reports prepared for the individual County offices listed below:

County Auditor
County Treasurer
County Sheriff

POSEY COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 15, 2014, with Kyle J. Haney, Auditor, and Carl A. Schmitz, President of the Board of County Commissioners.