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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





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SCHEDULE OF OFFICIALS

Office	Official	Term
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. Postletheweight	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 BOARD OF ACCOUNTS 302 WEST WASHINGTON STREET ROOM E418 INDIANAPOLIS, INDIANA 46204-2769

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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

After Settlement Collection \$ 330,760 \$ 430,878 \$ 330,460 \$ 430,978 Jail Commissary 23,934 167,800 146,162 51,552 Centrs Trust 276,724 1,381,540 1,46,462 254,424 Accident Report 8,102 778,800 226,821 2,183,440 977,811 Child Advocacy 779 50 - 23,645 1,145,130 977,811 Child Advocacy 779 50 - 23,646 6,824 23,046 8,684 Community Corrections 33,313 28,558 250,690 68,242 2,770 10,000 44,555 Compressional School Principal 44,555 2,770 17,753 1,713,738 1,713 24,690 Courgessional School Principal 2,260 1,262 38,640 400,134 41,252 Courge Sevelopment 4,555 2,770 11,367 13,265 1,244,455 Logit Health Maintenance 41,706 49,709 2,3,168 12,222 3,368 <td< th=""><th>Fund</th><th>Cash and Investments 01-01-13</th><th>Receipts</th><th>Disbursements</th><th>Cash and Investments 12-31-13</th></td<>	Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Jail Commissary 29.934 167,800 146,182 51.552 Clerk's Trust 278,724 1,381,524 9,880,439 11,454,004 6,420,359 Accident Rport 1,027 344 1,381,524 9,880,439 11,454,004 6,420,359 Accident Rport 1,027 344 1,350 41 CEDI County Share 778,000 2,392,651 2,193,040 977,611 Child Advocacy 550 - 62.99 - 62.99 Community Corrections 33,313 285,588 220,668 68,242 Congressional School Principal 44,555 - 0.04 45.553 States Disclosure - County Share 2,2655 1,346,471 1,775,761 1,134,531 Drug Free Community 459,276 13,694 401,147 31,223 Electronic Mag Compeneeration 2,226 20 - 2,200 Enderstrint Maintenance 1,787 11,347 1,233 40,358 Lowy Excess 3,068 204,461 4,370	After Settlement Collection	\$ 330.760	\$ 430.678	\$ 330.460	\$ 430.978
Clerk's Trust 278,724 1.381,549 1.365,649 294,424 General 8.103,924 9.860,403 1.446,4004 6.420,339 Accident Report 1.027 364 1,350 41 Child Advocacy 579 50 - 232,400 977,611 Child Advocacy 579 50 - 236,461 51,44 - 23,464 Community Corrections 33,31 285,568 20,609 68,242 Community Corrections 33,31 28,568 20,609 68,242 Compressional School Interest 28,87 2,770 10,000 425,672 11,447 41,725 Cumulative Capital Development 435,622 396,040 400,134 41,528 Drug Free Community 92,760 13,694 41,747 41,236 Local Health Maintenance 10,210,228 13,347 12,208 43,568 Local Read and Street 3,083 245,369 204,445 43,707 Local Health Maintenance 3,108 5,724				. ,	
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Accident Report 1,027 364 1,360 41 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 33,31 225,598 26,069 68,242 Community Transition Program 61,673 7,326 - 44,555 Congressional School Intricipal 44,555 - - 44,555 Cumulative Englie Development 435,622 38,640 40,134 431,528 Drug Free Community 69,276 13,844 41,747 31,228 33,568 Levy Excess 32,128 9,709 2,710 10,700 2,570 Lead Health Maintenance 41,061 41,747 11,347 12,288 33,568 Levy Excess 32,128 61,228 63,690 2,217,06 6,770 Lead Health Maintenance 4,300 2,456,490 2,28,690 2,28,67		,			
CEDIT County Share 778,000 2.392,651 2,193,040 977,611 City and Town Court Costs 18,461 5,184 - 23,465 Clty and Town Court Costs 18,461 5,184 - 23,465 Community Corrections 33,313 285,598 250,669 68,249 Community Corrections 28,130 120 1,781 68,999 Congressional School Principal 44,555 - - 44,555 Sales Disclosure - County Share 32,867 2,770 10,000 2,583 Cumulative Englide Bengment 425,622 396,040 400,134 431,523 Drug Free Community 52,770 18,794 11,223 11,643,11 Carreation and Street 3,083 24,569 20,474 3,370 Local Health Maintenance 41,706 49,709 2,324 - - 2,212 Local Road and Street 3,083 24,5469 20,4745 4,3707 Misdemeanant 2,059 12,256 2,612,757 Plat Book	Accident Report	, ,		, ,	
Child Advocacy 579 50 - 280 Clip and Town Court Costs 18,461 5,184 - 23,645 Community Corrections 33,313 285,5598 26,0699 68,242 Community Transition Program 61,673 7,326 - - 48,649 Congressional School Interest 28,101 120 1,781 26,649 Congressional School Interest 28,867 2,770 10,000 25,637 Cumulative Englie Development 43,552 36,040 40,134 431,528 Drug Free Community 59,276 13,844 41,747 31,228 33,568 Levy Excess 32,120 - 2,250 - 2,250 Levy Excess 32,120 49,700 2,710 16,770 50,443 44,747 Levy Excess 32,120 49,700 2,770 10,202 3,3368 Levy Excess 32,120 4,844 4,745 46,745 46,770 Levy Excess 32,01 2,286,807		778,000	2,392,651		977,611
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Cumulative Capital Development 435.622 396.040 400.134 431.528 Drug Free Community 59.276 13.649 41.747 31.223 Electronic Map Ceneration 2.250 2.50 - 2.500 Emergency Planning/Right To Know 17.287 11.347 12.803 33.688 Levy Excess 32.128 - 3.2128 - 3.2128 - 3.33 40.33.568 Local Health Maintenance 41.706 49.709 23.110 67.705 12.626,807 22.56.67 22.6.75 Misdermeanant 25.098 19.072 3.34 40.335 - 2.817.68 Rainy Day 1.564.406 1.228.350 - 2.817.68 Reassessment - 2015 113.516 168.110 - 281.626 Recorder's Records Perpetuation 13.371 123.666 116.992 170.445 58.975 3.772 8.475 Surplus Tax 60.639 67.100 3.61.31 4.874 58.45 59.772 8.475 Surplus Tax<		,	,		
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Local Health Maintenance 41,706 49,709 92,710 67,705 Local Road and Street 3,083 245,369 244,745 43,707 Misdemeanant 25,098 19,072 3,334 40,836 Motor Vehicle Highway 260,181 2,558,401 2,265,907 252,675 Plat Book 23,118 5,734 2,444 26,398 Reassessment - 2009 366,396 67,106 350,643 82,859 Reassessment - 2015 113,516 168,110 - 281,628 Recorder's Records Prepetuation 163,771 123,666 116,902 170,445 Surplus Tax 60,639 26,840 28,944 58,575 Surveyor's Corner Perpetuation 15,748 5,895 13,372 8,271 Tax Sale Redemption (1,299) 37,002 36,161 (458) Tax Sale Redemption (1,299) 37,002 36,161 (458) Tax Sale Redemption (1,299) 37,002 36,161 (458) Tax Sale Redemp			-	-	
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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 28,2859 Recorder's Records Perpetuation 113,516 168,110 - 281,626 Revorder's Records Perpetuation 133,711 123,666 116,992 170,445 Riverboat 349,582 98,763 - 448,345 Surplus Tax 60,639 26,880 28,944 58,575 Surveyor's Corner Perpetuation 15,748 5,895 13,372 8,271 Tax Sale Redemption (1,299) 37,002 36,161 (458) Tax Sale Redemption 2,175 - - 2,175 Tax Sale Redemption 19,291 34,104 75,187 - - 2,175 Cocal Health Department Trust Account 25,653 18,311 13,428 30,446 Unsafe Building 2,175 - - 2,813 Aduitors Ineligible Deductions - 109,291 34,104 75,187 <t< td=""><td>Misdemeanant</td><td>25,098</td><td>19,072</td><td>3,334</td><td>40,836</td></t<>	Misdemeanant	25,098	19,072	3,334	40,836
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Reassessment - 2015 113,516 166,110 - 281,626 Recorder's Records Perptuation 163,771 123,666 116,992 170,445 Riverboat 349,552 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 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 Surplus 194,544 180,730 71,482 303,792 Local Health Department Trust Account 25,563 18,311 13,428 304,466 Unsafe Building 2,175 - - 2,175 Victim Impact Program 3,813 - - 3,813 Auditors Ineligible Deductions - 199,291 34,104 75,187 Statewide 911 4,621 360,808 326,571 38,658 Statewide 911 4,820 62,896 78,452 (736) Juvenile Prob				-	
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Riverboat 349,582 98,783 - 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 Sureyor's Corner Perpetuation 15,748 5,895 13,372 8,271 Tax Sale Redemption (1,299) 37,002 36,161 (458) Tax Sale Surplus 194,544 180,730 71,482 303,492 Local Health Department Trust Account 25,563 18,311 13,428 30,446 Unstafe Building 2,175 - - 3,813 GAL/CASA 399 - - 3,813 Auditors Ineligible Deductions - 109,291 34,104 75,187 Distressed Road 283 - - 283 Audit Probation Administrative (144) 5,396 921 4,351 Juvenile Probation Administrative 14,820				-	
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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 14,820 62,896 78,452 (736) Juvenile Probation Administrative 14,820 62,896 78,452 (736) Juvenile Probation Administrative 14,820 62,896 78,452 (736) Statewide 911 4,621 360,080 221 4,351 Statemide 910 613,202					
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 - - 3,813 Justessed Road 283 - - 283 Statewide 911 4,621 360,808 326,571 38,858 Adult 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 - Veed Lien Collections - 347,426 - 24,844 COIT Homestead - 347,426 - 24,844 - 22,484 - 22,484 - 22,484 - <t< td=""><td></td><td></td><td></td><td></td><td></td></t<>					
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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 (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 - 11,294 - - Veed Lien Collections 186 9,065 9,040 211 Financial Institution Tax 19,230 165,377 184,607 - COIT Homestead - 22,484 - - 22,484 State Fines and Forfeitures 17 703 497 223 1nfraction Judgments 1,021 20,590 19,983 1,628	Local Health Department Trust Account	25,563	18,311	13,428	30,446
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 (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 - 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 - 24,844 Homestead Credit Rebate 22,484 - - 22,484 - 22,484 - 22,484 - 22,484 - 22,484 - 22,484 - 22,484 -		2,175	-	-	2,175
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 2111 Financial Institution Tax 19,230 165,377 184,607 - COIT Homestead - 347,426 - - Special Death Benefit 205 1,320 1,475 50 Sales Disclosure - State Share 310 3,175 <td< td=""><td></td><td></td><td>-</td><td>-</td><td></td></td<>			-	-	
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 - - 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		399	-	-	
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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 Special Death Benefit 205 1,320 1,475 50 Sales Disclosure - State Share 210 3,175 3,292 193 DLGF Homestead Property Database - 97 66 31 DLGF Homestead Property Database - 97 <td></td> <td></td> <td>-</td> <td>-</td> <td></td>			-	-	
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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 Special Death Benefit 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					-
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 200 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 </td <td></td> <td>-</td> <td></td> <td></td> <td>-</td>		-			-
COIT Homestead - 347,426 347,426 347,426 - - Homestead Credit Rebate 22,484 - - 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 66 311 Sex and Violent Offender Admin - State 5 155 149 111 Inheritance Tax 13,360 858,648 871,951 57 Education Plate Fees Agency 38 581 619 - Riverboat Revenue Sharing - 153,489 - 1,619,097	Sewage Collections	186	9,065	9,040	211
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 - - COIT Distribution - 1,619,097 - 1,619,097 93.563 ARRA Prosecutor IV-D Incentive 417	Financial Institution Tax	19,230	165,377	184,607	-
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 13,360 858,648 871,951 57 Education Plate Fees Agency 38 581 619 - Riverboat Revenue Sharing - 153,489 - - COIT Distribution - 1,619,097 - 1,619,097 - 417	COIT Homestead	-	347,426	347,426	-
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 - - COIT Distribution - 1,619,097 - 1,619,097 93.563 ARRA Prosecutor IV-D Incentive 417 - - 417		,	-	-	
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 - - COIT Distribution - 1,619,097 - 1,619,097 93.563 ARRA Prosecutor IV-D Incentive 417 - - 417					
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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					
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Riverboat Revenue Sharing - 153,489 - COIT Distribution - 1,619,097 - 1,619,097 93.563 ARRA Prosecutor IV-D Incentive 417 - 417					- 57
COIT Distribution - 1,619,097 - 1,619,097 93.563 ARRA Prosecutor IV-D Incentive 417 - 417					-
93.563 ARRA Prosecutor IV-D Incentive 417 417					1,619,097
		417	-	-	
	93.563 ARRA Clerk IV-D Incentive	786	-	-	786

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

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
	00.444	0.040		07.004
93.563 Title IV-D Incentive	20,144	6,940	-	27,084
93.563 Prosecutor IV-D Incentive-Post Oct '99 93.563 Clerk IV-D Incentive-Post Oct '99	54,744 41,510	10,440 6,940	5,615 5,407	59,569 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	(1 202)	-	-	(1 202)
Township Assistance Township Fire Fighting Fund	(1,302) (2,422)	-	-	(1,302) (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 29.841	22,516 80,149
Deferral Program Fee Jury Users Fees	75,568 17,462	34,422 2,657	29,041	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 Jail Maintenance Fund	- 128,132	4,040 49,896	4,040 16,903	- 161,125
Commu Corrections Income Fund	80.618	56,899	50,621	86,896
Prosecutor's Law Enforcement	381	280	50,021	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 14.228 Wabash Levee Unit #5	228	-	-	228
20.600 Operation Pullover	- 201	164,697 8,369	164,697 3,303	- 5,267
20.602 Rural Demo Proj Grant	201	796	1,073	5,207
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>	\$ 75,230,525	<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, and riverboat receipts received from the County.

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.

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.

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.

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.

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.

Fund Name	 alance as of ecember 31, 2012	P	Prior eriod ustment	-	llance as of lanuary 1, 2013
Clerk's Trust	\$ 278,685	\$	39	\$	278,724

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SUPPLEMENTARY INFORMATION - UNAUDITED

For additional financial information, the County's Annual Report information can be found on the Gateway website: <u>https://gateway.ifionline.org/</u>.

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.

	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	<u>\$ 18,461</u>
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
	400,010	101,000	1,001,040	1,000,070		2,002,001		0,104
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 Other disbursements	-	-	1 265 840	338,912	- 1 250	-	-	-
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

	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 Intergovernmental Charges for services	-	- -	-	- -	- -	- -	1,758,726 132,923 -	368,194 27,846 -
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 Supplies Other services and charges Capital outlay Other disbursements	- - 481 3,316	- - - 250,669	- - - -	- - - 1,781	- - - - -	- - 10,000 -	387,857 329,905 1,057,999 - -	400,134
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

	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	<u>\$ 59,276</u>	<u>\$ 2,250</u>	\$ 17,287	<u>\$ 27,700</u>	<u>\$ 32,128</u>	\$ 41,706	<u>\$ 3,083</u>	\$ 25,098
Receipts: Taxes Intergovernmental Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits Other receipts	13,694	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 Supplies Other services and charges Capital outlay Other disbursements	41,747	- - - - -	1,843 10,496 470	- - - 12,928	- - - -	450 6,721 2,779 13,760	- - 204,745 - -	485 2,849 -
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

	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	<u>\$ 260,181</u>	\$ 23,118	<u>\$ 1,584,406</u>	<u>\$ 366,396</u>	<u>\$ 113,516</u>	<u>\$ 163,771</u>	<u>\$ 349,582</u>	<u>\$ 3,600</u>
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
Other receipts	150,541		1,220,330		110,020	294	90,703	1,300
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
	(1,000)	0,200	.,220,000	(200,001)	100,110	0,014	00,700	1,014
Cash and investments - ending	\$ 252,675	\$ 26,398	\$ 2,812,756	\$ 82,859	\$ 281,626	\$ 170,445	\$ 448,345	\$ 4,674

	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	<u>\$ 60,639</u>	<u>\$ 15,748</u>	<u>\$ 27,499</u>	<u>\$ (1,299</u>)	<u>\$ 194,544</u>	<u>\$ 25,563</u>	\$ 2,175
Receipts: Taxes Intergovernmental Charges for services Fines and forfeits	-	-	- - 5,895	-	-			-
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 Supplies Other services and charges Capital outlay Other disbursements	- - - -	- - - 28,944	13,372 - - - -	- - - 14,959	- - - 36,161	- - - 71,482	10,787 - 2,641 - -	- - -
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	<u> </u>
Cash and investments - ending	\$ 6,453	\$ 58,575	\$ 8,271	\$ 24,715	\$ (458)	\$ 303,792	\$ 30,446	\$ 2,175

		Victim Impact Program	G	AL/CASA	Auditors Ineligible Deductions		Distressed Road		Statewide 911		Adult Probation ministrative	Juvenile Probation Administrative		Sheriff Pension Holding
Cash and investments - beginning	\$	3,813	\$	399	<u>\$</u> -	\$	283	\$	4,621	\$	14,820	<u>\$ (124</u>)	\$	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
Total disbursements					34,104				520,571		70,452	521		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
	_					_		_		_			_	

Cash and investments - beginning	Wheel Tax / Surtax Combined \$ 88,222	CVET Agency \$ -	Weed Lien Collections	Sewage Collections \$ 186	Financial Institution Tax \$ 19,230	COIT Homestead	Homestead Credit Rebate \$ 22,484	State Fines and Forfeitures \$ 17
6 6	<u>. </u>	<u>.</u>	· · · · · · · · · · · · · · · · · · ·	<u>.</u>	· <u>·</u>	. <u></u>	<u>. </u>	· <u> </u>
Receipts: Taxes Intergovernmental	-	- 176,913	-	-	- 165,377	-	-	-
Charges for services Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	- 613,171		- 11,294	9,065		- 347,426		684 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

	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	<u>\$ 205</u>	<u>\$ 280</u>	<u>\$ 137</u>	<u>\$ 310</u>	<u>\$</u> -	<u>\$5</u>	<u>\$ 13,360</u>
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 distances and the	40.000	4 475	0.050	4.040	0.000		140	074 054
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
Gash and investments - ending	φ 1,020	φ 50	φ 197	φ 150	φ 195	φ 51	ψ	φ 51

	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	<u>\$ 38</u>	<u>\$</u> -	<u>\$ -</u>	<u>\$ 417</u>	<u>\$ 786</u>	\$ 20,144	\$ 54,744	<u>\$ 41,510</u>
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

	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	<u>\$</u> -	<u>\$ 1,728</u>	<u>\$ 829</u>	<u>\$</u> -	<u>\$</u>	\$ 2,272	<u>\$ 155</u>
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

	D.A.	R.E.	Enfo	Law prcement - Sheriff	Cert Grant		Tec Equ	EMA hnology Jipment Grant		Township Assistance	Towr Fi Figh Fu	re .	Twp Cum Fire Fighting Fund	_	School Debt Service
Cash and investments - beginning	\$	100	\$	288	\$	12	\$	1	\$	(1,302)	\$	(2,422)	\$ (47,01	<u>6</u>)	\$ (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		-				-		-				-		-	<u> </u>
Excess (deficiency) of receipts over disbursements								_						-	
Cash and investments - ending	\$	100	\$	288	\$	12	\$	1	\$	(1,302)	\$	(2,422)	\$ (47,01	6)	\$ (26,288)

	Police Pension	Parks & Recreation	v	Vastewater Study - Wadesville Blairsville	HEA 1001 State HSC 2008		Health Board Gift Fund	 ental ealth	User Law Enforcement Fund	County ID Security
Cash and investments - beginning	\$ (3,439)	<u>\$ (2,478</u>	<u>3) \$</u>	(20,000)	<u>\$ (2</u>	03)	\$ 42	\$ 488,177	<u>\$ 8,414</u>	\$ 7,210
Receipts: Taxes Intergovernmental Charges for services Fines and forfeits Other receipts Total receipts	 		- - - - -			- - - 15		 353,240 26,608 - - 379,848	- - - - 4,109 4,109	 2,823 - - 2,823
Disbursements: Personal services Supplies Other services and charges Capital outlay Other disbursements	 - - - -		-	- - - -			40	 293,053		
Total disbursements	 					-	40	 293,053		
Excess (deficiency) of receipts over disbursements	 		<u> </u>	-		15	(40)	 86,795	4,109	 2,823
Cash and investments - ending	\$ (3,439)	\$ (2,478	<u>3) </u> \$	(20,000)	\$ (1	88)	\$ 2	\$ 574,972	\$ 12,523	\$ 10,033

	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	<u>\$ 13,130</u>	\$ 2,369	\$ 25,444	\$ 75,568	\$ 17,462	<u>\$ 11,156</u>	\$ 9,768
Receipts: Taxes Intergovernmental	-	-	-	-	-	-	1,155	23,880
Charges for services Fines and forfeits Other receipts	2,824 - -	- 6,516 -	- 1,326 		- 33,383 1,039	2,657		- - -
Total receipts	2,824	6,516	1,326		34,422	2,657	1,155	23,880
Disbursements: Personal services Supplies Other services and charges Capital outlay Other disbursements	- - - - -	600 2,035 	- - - -	- - - 2,928	15,450 2,485 6,887 5,019	- - - -	- - - 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

	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	<u>\$ 13,313</u>	\$ 30,759	\$ 3,499	\$ 31,700	\$ 18,805	\$ 4,848	<u>\$</u>
Receipts: Taxes Intergovernmental Charges for services	8,104 - -	6,794 - -	16,523 - -	2,793 - -	- -	-	8,211 - -	14,731 - -
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts					33,700	75,374		
Total receipts	8,104	6,794	16,523	2,793	33,700	75,374	8,211	14,731
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	5,800		2,145	7,590	60,675	78,150	10,401	11,052
Excess (deficiency) of receipts over disbursements	2,304	6,794	14,378	(4,797)	(26,975)	(2,776)	(2,190)	3,679
Cash and investments - ending	\$ 5,183	\$ 20,107	\$ 45,137	\$ (1,298)	\$ 4,725	\$ 16,029	\$ 2,658	\$ 3,679

	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	<u>\$7</u>	\$ -	<u>\$ 128,132</u>	<u>\$ 80,618</u>	\$ 381	\$ 228,041	\$ 44,563
Receipts: Taxes Intergovernmental Charges for services Fines and forfeits Other receipts	- - - -	- - - -	- - - 4,040	- - - - 49,896	- - - - - - - - - - - - - - - - - - -	- - - 280	- - - 5,571,692	- - - -
Total receipts	-		4,040	49,896	56,899	280	5,571,692	
Disbursements: Personal services Supplies Other services and charges Capital outlay Other disbursements	- - - -	- - - -	- - 4,040	- 14,219 2,684 	- - 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	<u> </u>
Cash and investments - ending	\$ 2,322	\$ 7	\$	\$ 161,125	\$ 86,896	\$ 661	\$ 381,908	\$ 44,563

Cash and investments - beginning	School General 21,165	\$ Library 2,222	 Corporations 2,941	\$ Cum. Capital Cities 175	\$	EDIT Certified Shares 278,456	łazardous ubstances 22,750	ayment in Lieu of Taxes 16,390	Federal orfeiture Fund 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	 <u> </u>
Cash and investments - ending	\$ 21,165	\$ 2,222	\$ 2,941	\$ 175	\$	-	\$ 22,750	\$ 25,263	\$ 228

	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	<u>\$</u> -	<u>\$ 201</u>	<u>\$ 277</u>	<u>\$ 500</u>	<u>\$ -</u>	\$ 1,820	<u>\$3</u>	<u>\$ 17,197,486</u>
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	<u>\$</u> -	\$ 5,267	<u> </u>	\$ 500	\$-	\$ 3,520	\$ 3	\$ 19,262,229

POSEY COUNTY SCHEDULE OF LEASES AND DEBT December 31, 2013

De	Ending Principal	In	incipal and terest Due /ithin One			
Туре	Purpose	 Balance		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	 220,082		151,711		
Total governmental activities		 2,084,091		323,785		
Totals		\$ 2,084,091	\$	323,785		

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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.