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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, 2014 to December 31, 2015

FILED
10/21/2016

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SCHEDULE OF OFFICIALS

Office	Official	Term
County Auditor	Nicholas Wildeman	01-01-11 to 01-12-14
	Kyle J. Haney	01-13-14 to 01-11-16
	(Vacant)	01-12-16 to 01-24-16
	Sarah Beth Meighen	01-25-16 to 12-31-18
County Treasurer	Justin W. White	01-01-13 to 12-31-16
Clerk of the Circuit Court	Betty B. Postletheweight	01-01-11 to 12-31-18
County Sheriff	Gregory R. Oeth	01-01-11 to 12-31-18
County Recorder	Mary Rhoades	10-01-13 to 12-31-18
President of the Board of County Commissioners	Carl A. Schmitz	01-01-14 to 12-31-16
President of the County Council	Robert Gentil	01-01-14 to 12-31-16

STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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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 period of January 1, 2014 to December 31, 2015. 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 period of January 1, 2014 to December 31, 2015.

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 period of January 1, 2014 to December 31, 2015, 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 Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis and the 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

September 1, 2016

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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 Years Ended December 31, 2014 and 2015

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14	Receipts	Disbursements	Cash and Investments 12-31-15
After Settlement Collection	$ 430,978	$ 833,061	$ 430,978	$ 833,061	$ 819,052	$ 833,061	$ 819,052
Jail Commissary	51,552	144,693	141,394	54,851	153,115	163,011	44,955
Clerk's Trust	294,424	1,461,634	1,458,686	297,372	1,456,332	1,366,141	387,563
General	6,420,359	9,118,652	11,091,497	4,447,514	9,652,292	10,677,266	3,422,540
Accident Report	41	320	-	361	798	-	1,159
CEDIT County Share	977,611	2,633,944	2,694,466	917,089	2,334,888	1,824,171	1,427,806
Child Advocacy	629	-	-	629	-	-	629
City And Town Court Costs	23,645	4,275	-	27,920	5,443	-	33,363
Clerk's Records Perpetuation	30,876	4,686	-	35,562	12,127	494	47,195
Community Corrections	68,242	263,715	250,252	81,705	294,290	318,105	57,890
Community Transition Program	68,999	23,812	-	92,811	22,860	2,835	112,836
Congressional School Interest	26,469	203	-	26,672	264	-	26,936
Congressional School Principal	44,555	-	55	44,500	-	-	44,500
Convention Visitor And Tourism Promotion	-	-	-	-	165,222	5,000	160,222
Innkeepers Tax	-	51,556	-	51,556	5,956	57,512	-
Sales Disclosure - County Share	25,637	3,120	-	28,757	2,590	2,668	28,679
Cumulative Bridge	1,194,311	1,978,961	2,423,868	749,404	1,946,133	1,394,496	1,301,041
Cumulative Capital Development	431,528	405,631	255,169	581,990	418,968	243,054	757,904
Drug Free Community	31,223	12,368	9,592	33,999	12,085	14,837	31,247
Electronic Map Generation	2,500	-	-	2,500	-	-	2,500
Emergency Planning/Right To Know	15,825	21,773	22,037	15,561	20,399	19,156	16,804
Firearms Training	33,568	10,145	19,250	24,463	9,655	3,718	30,400
Health	829,631	277,500	199,721	907,410	272,327	223,246	956,491
Levy Excess	32,128	-	32,128	-	-	-	-
Local Health Maintenance	67,705	16,570	20,530	63,745	33,139	12,139	84,745
Local Road And Street	43,707	244,961	287,772	896	248,458	240,604	8,750
Misdemeanant	40,836	19,072	9,153	50,755	18,500	13,553	55,702
Motor Vehicle Highway	252,675	3,048,426	2,959,162	341,939	3,093,353	2,982,570	452,722
Plat Book	26,398	6,235	-	32,633	5,335	-	37,968
Rainy Day	2,812,756	131,908	-	2,944,664	-	772,829	2,171,835
Reassessment - 2009	82,859	2,196	2,196	82,859	-	82,859	-
Reassessment - 2015	281,626	366,167	192,256	455,537	448,658	128,661	775,534
Recorder's Records Perpetuation	170,445	115,610	64,572	221,483	73,869	77,845	217,507
Riverboat	448,345	98,764	-	547,109	-	-	547,109
Sex And Violent Offender Administration	4,674	1,571	1,748	4,497	1,490	10	5,977
Supplemental Public Defender Services	6,453	4,434	-	10,887	619	-	11,506
Surplus Tax	58,575	188,594	36,098	211,071	18,158	168,709	60,520
Surveyor's Corner Perpetuation	8,271	5,745	9,701	4,315	6,025	41	10,299
Tax Sale Fees	24,715	625	10,012	15,328	-	-	15,328
Tax Sale Redemption	(458)	37,256	36,654	144	93,669	90,603	3,210
Tax Sale Surplus	303,792	258,288	247,808	314,272	75,526	148,972	240,826

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 Years Ended December 31, 2014 and 2015
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14	Receipts	Disbursements	Cash and Investments 12-31-15
Local Health Department Trust Account	30,446	9,156	16,831	22,771	18,312	16,124	24,959
Unsafe Building	2,175	-	-	2,175	7,250	7,250	2,175
Victim Impact Program	3,813	-	-	3,813	-	-	3,813
GAL/CASA	399	-	-	399	-	-	399
Auditors Ineligible Deductions	75,187	10,441	3,576	82,052	1,483	4,541	78,994
Distressed Road	283	1,506,647	1,506,930	-	-	-	-
Statewide 911	38,858	377,745	379,992	36,611	405,279	330,315	111,575
Adult Probation Administrative	(736)	58,612	6,706	51,170	57,917	43,211	65,876
Juvenile Probation Administrative	4,351	2,365	394	6,322	3,588	649	9,261
Sheriff Pension Holding	5,900	7,740	13,224	416	10,853	5,053	6,216
Settlement	-	15,827,157	15,827,157	-	36,912,621	36,912,621	-
Wheel Tax / Surtax Combined	137,352	622,846	576,035	184,163	626,683	626,876	183,970
CVET Agency	-	165,695	165,695	-	186,081	186,081	-
Weed Lien Collections	-	6,784	6,784	-	6,267	6,267	-
Sewage Collections	211	10,093	10,093	211	7,166	7,166	211
Financial Institution Tax	-	188,131	188,131	-	199,487	199,487	-
COIT Homestead	-	362,806	367,377	(4,571)	371,333	366,762	-
Homestead Credit Rebate	22,484	-	22,484	-	-	-	-
State Fines And Forfeitures	223	879	931	171	385	493	63
Infraction Judgements	1,628	10,186	10,022	1,792	15,130	15,454	1,468
Special Death Benefit	50	1,210	1,110	150	1,380	1,440	90
Sales Disclosure - State Share	197	3,140	2,762	575	2,590	2,850	315
Coroners Training & Con't Education	150	1,238	1,078	310	1,264	1,426	148
Mortgage Recording Fees - State Share	193	2,405	2,430	168	2,510	2,475	203
DLGF Homestead Property Database	31	10	41	-	1	1	-
Sex And Violent Offender Admin - State	11	175	180	6	166	172	-
Inheritance Tax	57	-	57	-	9,370	-	9,370
Education Plate Fees Agency	-	506	506	-	375	375	-
Riverboat Revenue Sharing	-	153,489	153,489	-	153,489	-	153,489
COIT Distribution	1,619,097	1,703,814	-	3,322,911	1,718,824	154,473	4,887,262
93.563 ARRA Prosecutor IV-D Incentive	417	-	-	417	-	-	417
93.563 ARRA Clerk IV-D Incentive	786	-	-	786	-	262	524
93.563 Title IV-D Incentive	27,084	6,799	-	33,883	6,411	-	40,294
93.563 Prosecutor IV-D Incentive-Post Oct '99	59,569	10,231	7,998	61,802	9,636	5,035	66,403
93.563 Clerk IV-D Incentive-Post Oct '99	43,043	6,799	442	49,400	6,411	118	55,693
D.A.R.E.	100	-	-	100	-	-	100
Law Enforcement - Sheriff	288	4	-	292	-	-	292
HEA 1001 State HSC 2008	(188)	-	-	(188)	188	-	-
EDIT Distribution Fund	-	3,259,042	3,259,042	-	3,289,468	3,289,468	-
COIT Distribution Fund	-	2,782,714	2,782,714	-	2,808,020	2,808,020	-
Settlement Fund	-	19,989,803	19,989,803	-	-	-	-
Lease Rental Jail	1,728	-	-	1,728	-	-	1,728

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 Years Ended December 31, 2014 and 2015
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14	Receipts	Disbursements	Cash and Investments 12-31-15
Surplus Dog Tax	829	-	829	-	-	-	-
Retainage W. Lowe	2,272	-	-	2,272	-	-	2,272
Bail Bond	155	-	-	155	-	-	155
Health Board Gift Fund	2	1,000	606	396	1,000	118	1,278
Mental Health	574,972	315,060	300,672	589,360	316,884	308,790	597,454
Recreation	-	125,000	123,500	1,500	-	1,500	-
Building Comm. Fund	-	-	-	-	210,712	-	210,712
User Law Enforcement Fund	12,523	4,768	-	17,291	4,468	2,887	18,872
County ID Security	10,033	2,480	-	12,513	2,332	9,016	5,829
Cert Grant	12	-	-	12	-	-	12
Elected Official Training Fund	5,733	2,640	1,453	6,920	2,332	2,096	7,156
Pretrial Diversion	17,011	4,844	1,278	20,577	4,477	4,463	20,591
Juvenile Informal Adj Program	3,695	265	-	3,960	45	-	4,005
Users Fees Fund	22,516	-	1,457	21,059	-	1,280	19,779
Deferral Program Fee	80,149	30,536	26,812	83,873	51,563	23,378	112,058
Jury Users Fees	20,119	2,331	-	22,450	3,127	-	25,577
Sheriff- Work Release	-	8,371	-	8,371	3,910	-	12,281
Compton Maintenance	9,346	1,136	-	10,482	1,155	-	11,637
Little Creek - Drain Mtce	4,778	85,075	64,452	25,401	87,385	76,500	36,286
Vaal - Drain Mtce	5,183	21,153	4,003	22,333	22,156	12,000	32,489
Whipple Ditch-Drain Mtce	20,107	9,359	3,518	25,948	9,642	-	35,590
Rueger Ditch - Drain Mtce	45,137	17,924	4,972	58,089	18,582	4,200	72,471
Persimmon Pond - Drain Mtce	(1,298)	6,283	1,721	3,264	5,995	-	9,259
Drain Improvements	4,725	59,038	42,260	21,503	32,000	-	53,503
Big Creek Maintenance	16,029	184,890	144,660	56,259	189,399	80,732	164,926
Wabash Levee	2,658	10,003	-	12,661	9,192	-	21,853
Black River Maintenance	3,679	14,682	18,361	-	14,740	14,740	-
IN Homeland Security Grant	-	13,975	3,975	10,000	(10,000)	-	-
Portable Light Grant	-	5,500	-	5,500	-	3,500	2,000
Electric Generator Grant	-	-	10,000	(10,000)	10,000	-	-
Race & Gender Fairness Grant	2,322	-	-	2,322	-	-	2,322
EMA-EMPG Competitive Grant	-	35,189	5,100	30,089	(30,089)	13,567	(13,567)
EMA Technology Equipment Grant	1	-	-	1	-	-	1
EMS Computer Technology Grant	7	-	-	7	-	-	7
EMA - HMEP Grant	-	9,200	9,200	-	10,600	10,600	-
Jail Maintenance Fund	161,125	46,781	15,218	192,688	24,206	27,630	189,264
Comm Corrections Income Fund	86,896	69,004	27,923	127,977	65,572	12,242	181,307
Prosecutor's Law Enforcement	661	96	-	757	-	-	757
Payroll Fund	381,908	5,503,082	5,504,899	380,091	5,677,649	5,684,864	372,876
Township Assistance	(1,302)	1,302	-	-	-	-	-
Township Fire Fighting Fund	(2,422)	2,422	-	-	-	-	-
Township	44,563	-	44,563	-	-	-	-

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 Years Ended December 31, 2014 and 2015
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14	Receipts	Disbursements	Cash and Investments 12-31-15
Twp Cum Fire Fighting Fund	(47,016)	47,016	-	-	-	-	-
School General	21,165	14,410	35,575	-	-	-	-
School Debt Service	(26,288)	26,288	-	-	-	-	-
Library	2,222	-	2,222	-	-	-	-
Corporations	2,941	-	2,941	-	-	-	-
Police Pension	(3,439)	3,439	-	-	-	-	-
Parks And Recreation	(2,478)	2,478	-	-	-	-	-
Cum. Capital - Cities	175	-	175	-	-	-	-
Wastewater Study - Wadesville/Bl	(20,000)	20,000	-	-	-	-	-
Hazardous Substances	22,750	-	-	22,750	-	-	22,750
Payment In Lieu of Taxes	25,263	8,851	34,114	-	16,462	8,671	7,791
Federal Forfeiture Fund	228	4,600	-	4,828	-	-	4,828
20.600 Operation Pullover	5,267	3,595	2,023	6,839	1,767	604	8,002
11.558 ARRA GIS Data Exchange	500	-	-	500	-	-	500
Posey County HAVA Grant (2016)	3,520	500	1,700	2,320	-	-	2,320
Property Tax Replacement Credit	3	-	-	3	-	-	3
911 Land Line Surcharge	-	-	-	-	211	211	-
Felony Fund (County Corrections)	-	-	-	-	11,410	11,410	-
A70-5-532455 PHEP Grant	-	-	-	-	23,887	17,673	6,214
A70-5-073165 Immigration Grant	-	-	-	-	18,865	21,748	(2,883)
Criminal Justice Grant D3-16-1001	-	-	-	-	-	2,773	(2,773)
SABIC TIF Area	-	-	-	-	163,114	11,500	151,614
State Homeland Security Grant	-	-	-	-	15,000	15,000	-
EMA Vehicle Grant	-	-	-	-	20,000	20,000	-
CFDA 97.042 Homeland Security	-	-	-	-	31,339	-	31,339
Totals	$ 19,262,229	$ 75,609,699	$ 74,650,951	$ 20,220,977	$ 75,602,622	$ 73,266,324	$ 22,557,275

The notes to the financial statement are an integral part of this 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 tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

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

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

E. *Disbursements*

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

Personal services, which 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, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Capital outlay, which includes 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, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (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 statement and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (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 statement 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 statement 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 errors which were corrected in the following year or funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31.

Note 8. Subsequent Events

In 2016, the County established the Western Bypass Economic Improvement Board (Board). The Board established an economic improvement district and levied a special assessment against non-exempt property in the district totaling $27,500,000 payable over a period not to exceed 25 years.

The economic improvement project to be carried out within the district is the design and construction of public improvements and public ways, commonly known as the Western Bypass. The estimated cost of the bypass is $27,500,000.

Also in 2016, the County established the Posey County Indiana Jail Building Corporation (Building Corporation) for the purpose of financing, constructing, renovating, and equipping an expansion and renovation of the county jail facility. The Building Corporation was authorized to issue bonds in a principal amount not to exceed $13,000,000.

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OTHER INFORMATION - UNEXAMINED

The County's Annual Financial 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 County's Annual Financial Report referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the 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 other 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, 2014

	After Settlement Collection	Jail Commissary	Clerk's Trust	General	Accident Report	CEDIT County Share	Child Advocacy	City and Town Court Costs	Clerk's Records Perpetuation
Cash and investments - beginning	$ 430,978	$ 51,552	$ 294,424	$ 6,420,359	$ 41	$ 977,611	$ 629	$ 23,645	$ 30,876
Receipts:									
Taxes	-	-	-	6,815,267	-	-	-	-	-
Intergovernmental receipts	-	-	-	484,910	-	-	-	-	-
Charges for services	-	-	-	1,030,952	-	-	-	-	-
Fines and forfeits	-	-	-	82,519	-	-	-	-	-
Other receipts	833,061	144,693	1,461,634	705,004	320	2,633,944	-	4,275	4,686
Total receipts	833,061	144,693	1,461,634	9,118,652	320	2,633,944	-	4,275	4,686
Disbursements:									
Personal services	-	-	-	7,636,089	-	-	-	-	-
Supplies	-	-	-	503,469	-	-	-	-	-
Other services and charges	-	-	-	2,285,487	-	2,694,466	-	-	-
Capital outlay	-	-	-	441,736	-	-	-	-	-
Other disbursements	430,978	141,394	1,458,686	224,716	-	-	-	-	-
Total disbursements	430,978	141,394	1,458,686	11,091,497	-	2,694,466	-	-	-
Excess (deficiency) of receipts over disbursements	402,083	3,299	2,948	(1,972,845)	320	(60,522)	-	4,275	4,686
Cash and investments - ending	$ 833,061	$ 54,851	$ 297,372	$ 4,447,514	$ 361	$ 917,089	$ 629	$ 27,920	$ 35,562

POSEY COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Community Corrections	Community Transition Program	Congressional School Interest	Congressional School Principal	Convention Visitor and Tourism Promotion	Innkeepers Tax	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development
Cash and investments - beginning	$ 68,242	$ 68,999	$ 26,469	$ 44,555	$ -	$ -	$ 25,637	$ 1,194,311	$ 431,528
Receipts:									
Taxes	-	-	-	-	-	51,556	-	1,719,801	380,675
Intergovernmental receipts	-	-	-	-	-	-	-	112,800	24,956
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	263,715	23,812	203	-	-	-	3,120	146,360	-
Total receipts	263,715	23,812	203	-	-	51,556	3,120	1,978,961	405,631
Disbursements:									
Personal services	-	-	-	-	-	-	-	423,509	-
Supplies	-	-	-	-	-	-	-	362,871	-
Other services and charges	-	-	-	-	-	-	-	1,637,488	253,083
Capital outlay	-	-	-	-	-	-	-	-	2,086
Other disbursements	250,252	-	-	55	-	-	-	-	-
Total disbursements	250,252	-	-	55	-	-	-	2,423,868	255,169
Excess (deficiency) of receipts over disbursements	13,463	23,812	203	(55)	-	51,556	3,120	(444,907)	150,462
Cash and investments - ending	$ 81,705	$ 92,811	$ 26,672	$ 44,500	$ -	$ 51,556	$ 28,757	$ 749,404	$ 581,990

POSEY COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Drug Free Community	Electronic Map Generation	Emergency Planning/Right to Know	Firearms Training	Health	Levy Excess	Local Health Maintenance	Local Road and Street	Misdemeanant
Cash and investments - beginning	$ 31,223	$ 2,500	$ 15,825	$ 33,568	$ 829,631	$ 32,128	$ 67,705	$ 43,707	$ 40,836
Receipts:									
Taxes	-	-	-	-	243,477	-	-	-	-
Intergovernmental receipts	-	-	-	-	15,818	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	12,368	-	-	-	-	-	-	-	-
Other receipts	-	-	21,773	10,145	18,205	-	16,570	244,961	19,072
Total receipts	12,368	-	21,773	10,145	277,500	-	16,570	244,961	19,072
Disbursements:									
Personal services	-	-	-	-	178,438	-	1,656	-	-
Supplies	-	-	2,678	-	4,417	-	10,528	-	2,047
Other services and charges	9,592	-	8,645	-	15,755	-	3,514	287,772	7,106
Capital outlay	-	-	428	-	1,111	-	4,832	-	-
Other disbursements	-	-	10,286	19,250	-	32,128	-	-	-
Total disbursements	9,592	-	22,037	19,250	199,721	32,128	20,530	287,772	9,153
Excess (deficiency) of receipts over disbursements	2,776	-	(264)	(9,105)	77,779	(32,128)	(3,960)	(42,811)	9,919
Cash and investments - ending	$ 33,999	$ 2,500	$ 15,561	$ 24,463	$ 907,410	$ -	$ 63,745	$ 896	$ 50,755

POSEY COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Motor Vehicle Highway	Plat Book	Rainy Day	Reassessment - 2009	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Supplemental Public Defender Services
Cash and investments - beginning	$ 252,675	$ 26,398	$ 2,812,756	$ 82,859	$ 281,626	$ 170,445	$ 448,345	$ 4,674	$ 6,453
Receipts:									
Taxes	-	-	-	-	342,028	-	-	-	-
Intergovernmental receipts	2,890,103	-	-	-	22,321	-	-	-	-
Charges for services	-	6,235	-	-	-	115,543	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	158,323	-	131,908	2,196	1,818	67	98,764	1,571	4,434
Total receipts	3,048,426	6,235	131,908	2,196	366,167	115,610	98,764	1,571	4,434
Disbursements:									
Personal services	1,525,701	-	-	2,196	17,103	-	-	-	-
Supplies	685,089	-	-	-	9,342	-	-	-	-
Other services and charges	624,720	-	-	-	164,194	-	-	-	-
Capital outlay	123,652	-	-	-	1,617	-	-	-	-
Other disbursements	-	-	-	-	-	64,572	-	1,748	-
Total disbursements	2,959,162	-	-	2,196	192,256	64,572	-	1,748	-
Excess (deficiency) of receipts over disbursements	89,264	6,235	131,908	-	173,911	51,038	98,764	(177)	4,434
Cash and investments - ending	$ 341,939	$ 32,633	$ 2,944,664	$ 82,859	$ 455,537	$ 221,483	$ 547,109	$ 4,497	$ 10,887

POSEY COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Unsafe Building	Victim Impact Program	GAL/CASA
Cash and investments - beginning	$ 58,575	$ 8,271	$ 24,715	$ (458)	$ 303,792	$ 30,446	$ 2,175	$ 3,813	$ 399
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	5,745	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	188,594	-	625	37,256	258,288	9,156	-	-	-
Total receipts	188,594	5,745	625	37,256	258,288	9,156	-	-	-
Disbursements:									
Personal services	-	9,701	-	-	-	14,337	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	2,494	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	36,098	-	10,012	36,654	247,808	-	-	-	-
Total disbursements	36,098	9,701	10,012	36,654	247,808	16,831	-	-	-
Excess (deficiency) of receipts over disbursements	152,496	(3,956)	(9,387)	602	10,480	(7,675)	-	-	-
Cash and investments - ending	$ 211,071	$ 4,315	$ 15,328	$ 144	$ 314,272	$ 22,771	$ 2,175	$ 3,813	$ 399

POSEY COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Auditors Ineligible Deductions	Distressed Road	Statewide 911	Adult Probation Administrative	Juvenile Probation Administrative	Sheriff Pension Holding	Settlement	Wheel Tax / Surtax Combined	CVET Agency
Cash and investments - beginning	$ 75,187	$ 283	$ 38,858	$ (736)	$ 4,351	$ 5,900	$ -	$ 137,352	$ -
Receipts:									
Taxes	-	-	-	-	-	-	9,167,463	-	-
Intergovernmental receipts	-	-	-	-	-	-	1,649,318	-	165,695
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	58,612	2,365	7,236	-	-	-
Other receipts	10,441	1,506,647	377,745	-	-	504	5,010,376	622,846	-
Total receipts	10,441	1,506,647	377,745	58,612	2,365	7,740	15,827,157	622,846	165,695
Disbursements:									
Personal services	-	-	326,206	3,804	-	-	-	-	-
Supplies	-	-	-	284	-	-	-	-	-
Other services and charges	-	1,506,930	10,860	2,618	394	-	-	-	-
Capital outlay	-	-	42,926	-	-	-	-	-	-
Other disbursements	3,576	-	-	-	-	13,224	15,827,157	576,035	165,695
Total disbursements	3,576	1,506,930	379,992	6,706	394	13,224	15,827,157	576,035	165,695
Excess (deficiency) of receipts over disbursements	6,865	(283)	(2,247)	51,906	1,971	(5,484)	-	46,811	-
Cash and investments - ending	$ 82,052	$ -	$ 36,611	$ 51,170	$ 6,322	$ 416	$ -	$ 184,163	$ -

POSEY COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Weed Lien Collections	Sewage Collections	Financial Institution Tax	COIT Homestead	Homestead Credit Rebate	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share
Cash and investments - beginning	$ -	$ 211	$ -	$ -	$ 22,484	$ 223	$ 1,628	$ 50	$ 197
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	188,131	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	879	10,186	1,210	-
Other receipts	6,784	10,093	-	362,806	-	-	-	-	3,140
Total receipts	6,784	10,093	188,131	362,806	-	879	10,186	1,210	3,140
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	6,784	10,093	188,131	367,377	22,484	931	10,022	1,110	2,762
Total disbursements	6,784	10,093	188,131	367,377	22,484	931	10,022	1,110	2,762
Excess (deficiency) of receipts over disbursements	-	-	-	(4,571)	(22,484)	(52)	164	100	378
Cash and investments - ending	$ -	$ 211	$ -	$ (4,571)	$ -	$ 171	$ 1,792	$ 150	$ 575

POSEY COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Coroners Training & Con't Education	Mortgage Recording Fees - State Share	DLGF Homestead Property Database	Sex and Violent Offender Admin - State	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	COIT Distribution	93.563 ARRA Prosecutor IV-D Incentive
Cash and investments - beginning	$ 150	$ 193	$ 31	$ 11	$ 57	$ -	$ -	$ 1,619,097	$ 417
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	2,405	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	1,238	-	10	175	-	506	153,489	1,703,814	-
Total receipts	1,238	2,405	10	175	-	506	153,489	1,703,814	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	1,078	2,430	41	180	57	506	153,489	-	-
Total disbursements	1,078	2,430	41	180	57	506	153,489	-	-
Excess (deficiency) of receipts over disbursements	160	(25)	(31)	(5)	(57)	-	-	1,703,814	-
Cash and investments - ending	$ 310	$ 168	$ -	$ 6	$ -	$ -	$ -	$ 3,322,911	$ 417

POSEY COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	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	D.A.R.E.	Law Enforcement - Sheriff	HEA 1001 State HSC 2008	EDIT Distribution Fund	COIT Distribution Fund
Cash and investments - beginning	$ 786	$ 27,084	$ 59,569	$ 43,043	$ 100	$ 288	$ (188)	$ -	$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	6,799	10,231	6,799	-	4	-	3,259,042	2,782,714
Total receipts	-	6,799	10,231	6,799	-	4	-	3,259,042	2,782,714
Disbursements:									
Personal services	-	-	5,000	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	2,998	-	-	-	-	-	-
Other disbursements	-	-	-	442	-	-	-	3,259,042	2,782,714
Total disbursements	-	-	7,998	442	-	-	-	3,259,042	2,782,714
Excess (deficiency) of receipts over disbursements	-	6,799	2,233	6,357	-	4	-	-	-
Cash and investments - ending	$ 786	$ 33,883	$ 61,802	$ 49,400	$ 100	$ 292	$ (188)	$ -	$ -

POSEY COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Settlement Fund	Lease Rental Jail	Surplus Dog Tax	Retainage W. Lowe	Bail Bond	Health Board Gift Fund	Mental Health	Recreation	Building Comm. Fund
Cash and investments - beginning	$ -	$ 1,728	$ 829	$ 2,272	$ 155	$ 2	$ 574,972	$ -	$ -
Receipts:									
Taxes	18,537,143	-	-	-	-	-	295,651	-	-
Intergovernmental receipts	1,452,660	-	-	-	-	-	19,409	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	1,000	-	125,000	-
Total receipts	19,989,803	-	-	-	-	1,000	315,060	125,000	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	123,500	-
Capital outlay	-	-	-	-	-	606	300,672	-	-
Other disbursements	19,989,803	-	829	-	-	-	-	-	-
Total disbursements	19,989,803	-	829	-	-	606	300,672	123,500	-
Excess (deficiency) of receipts over disbursements	-	-	(829)	-	-	394	14,388	1,500	-
Cash and investments - ending	$ -	$ 1,728	$ -	$ 2,272	$ 155	$ 396	$ 589,360	$ 1,500	$ -

POSEY COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	User Law Enforcement Fund	County ID Security	Cert Grant	Elected Official Training Fund	Pretrial Diversion	Juvenile Informal Adj Program	Users Fees Fund	Deferral Program Fee	Jury Users Fees
Cash and investments - beginning	$ 12,523	$ 10,033	$ 12	$ 5,733	$ 17,011	$ 3,695	$ 22,516	$ 80,149	$ 20,119
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	2,480	-	2,640	-	-	-	-	-
Fines and forfeits	-	-	-	-	4,844	265	-	29,186	2,331
Other receipts	4,768	-	-	-	-	-	-	1,350	-
Total receipts	4,768	2,480	-	2,640	4,844	265	-	30,536	2,331
Disbursements:									
Personal services	-	-	-	1,453	-	-	-	16,585	-
Supplies	-	-	-	-	3	-	-	4,158	-
Other services and charges	-	-	-	-	1,275	-	-	4,045	-
Capital outlay	-	-	-	-	-	-	-	1,349	-
Other disbursements	-	-	-	-	-	-	1,457	675	-
Total disbursements	-	-	-	1,453	1,278	-	1,457	26,812	-
Excess (deficiency) of receipts over disbursements	4,768	2,480	-	1,187	3,566	265	(1,457)	3,724	2,331
Cash and investments - ending	$ 17,291	$ 12,513	$ 12	$ 6,920	$ 20,577	$ 3,960	$ 21,059	$ 83,873	$ 22,450

POSEY COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Sheriff-Work Release	Compton Maintenance	Little Creek - Drain Mtce	Vaal - Drain Mtce	Whipple Ditch-Drain Mtce	Rueger Ditch - Drain Mtce	Persimmon Pond - Drain Mtce	Drain Improvements	Big Creek Maintenance
Cash and investments - beginning	$ -	$ 9,346	$ 4,778	$ 5,183	$ 20,107	$ 45,137	$ (1,298)	$ 4,725	$ 16,029
Receipts:									
Taxes	-	1,136	85,075	21,153	9,359	17,924	6,283	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	8,371	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	59,038	184,890
Total receipts	8,371	1,136	85,075	21,153	9,359	17,924	6,283	59,038	184,890
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	64,452	4,003	3,518	4,972	1,721	42,260	144,660
Total disbursements	-	-	64,452	4,003	3,518	4,972	1,721	42,260	144,660
Excess (deficiency) of receipts over disbursements	8,371	1,136	20,623	17,150	5,841	12,952	4,562	16,778	40,230
Cash and investments - ending	$ 8,371	$ 10,482	$ 25,401	$ 22,333	$ 25,948	$ 58,089	$ 3,264	$ 21,503	$ 56,259

POSEY COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Wabash Levee	Black River Maintenance	IN Homeland Security Grant	Portable Light Grant	Electric Generator Grant	Race & Gender Fairness Grant	EMA-EMPG Competitive Grant	EMA Technology Equipment Grant	EMS Computer Technology Grant
Cash and investments - beginning	$ 2,658	$ 3,679	$ -	$ -	$ -	$ 2,322	$ -	$ 1	$ 7
Receipts:									
Taxes	10,003	14,682	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	13,975	2,000	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	3,500	-	-	35,189	-	-
Total receipts	10,003	14,682	13,975	5,500	-	-	35,189	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	3,975	-	-	-	-	-	-
Capital outlay	-	-	-	-	10,000	-	-	-	-
Other disbursements	-	18,361	-	-	-	-	5,100	-	-
Total disbursements	-	18,361	3,975	-	10,000	-	5,100	-	-
Excess (deficiency) of receipts over disbursements	10,003	(3,679)	10,000	5,500	(10,000)	-	30,089	-	-
Cash and investments - ending	$ 12,661	$ -	$ 10,000	$ 5,500	$ (10,000)	$ 2,322	$ 30,089	$ 1	$ 7

POSEY COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	EMA - HMEP Grant	Jail Maintenance Fund	Comm Corrections Income Fund	Prosecutor's Law Enforcement	Payroll Fund	Township Assistance	Township Fire Fighting Fund	Township	Twp Cum Fire Fighting Fund
Cash and investments - beginning	$ -	$ 161,125	$ 86,896	$ 661	$ 381,908	$ (1,302)	$ (2,422)	$ 44,563	$ (47,016)
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	9,200	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	46,781	69,004	96	5,503,082	1,302	2,422	-	47,016
Total receipts	9,200	46,781	69,004	96	5,503,082	1,302	2,422	-	47,016
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	15,218	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	9,200	-	27,923	-	5,504,899	-	-	44,563	-
Total disbursements	9,200	15,218	27,923	-	5,504,899	-	-	44,563	-
Excess (deficiency) of receipts over disbursements	-	31,563	41,081	96	(1,817)	1,302	2,422	(44,563)	47,016
Cash and investments - ending	$ -	$ 192,688	$ 127,977	$ 757	$ 380,091	$ -	$ -	$ -	$ -

POSEY COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	School General	School Debt Service	Library	Corporations	Police Pension	Parks And Recreation	Cum. Capital - Cities	Wastewater Study - Wadesville/Bl	Hazardous Substances
Cash and investments - beginning	$ 21,165	$ (26,288)	$ 2,222	$ 2,941	$ (3,439)	$ (2,478)	$ 175	$ (20,000)	$ 22,750
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	14,410	26,288	-	-	3,439	2,478	-	20,000	-
Total receipts	14,410	26,288	-	-	3,439	2,478	-	20,000	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	35,575	-	2,222	2,941	-	-	175	-	-
Total disbursements	35,575	-	2,222	2,941	-	-	175	-	-
Excess (deficiency) of receipts over disbursements	(21,165)	26,288	(2,222)	(2,941)	3,439	2,478	(175)	20,000	-
Cash and investments - ending	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 22,750

POSEY COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	Payment in Lieu of Taxes	Federal Forfeiture Fund	20.600 Operation Pullover	11.558 ARRA GIS Data Exchange	Posey County HAVA Grant (2016)	Property Tax Replacement Credit	911 Land Line Surcharge	Felony Fund (County Corrections)
Cash and investments - beginning	$ 25,263	$ 228	$ 5,267	$ 500	$ 3,520	$ 3	$ -	$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental receipts	8,851	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	4,600	3,595	-	500	-	-	-
Total receipts	8,851	4,600	3,595	-	500	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	34,114	-	2,023	-	1,700	-	-	-
Total disbursements	34,114	-	2,023	-	1,700	-	-	-
Excess (deficiency) of receipts over disbursements	(25,263)	4,600	1,572	-	(1,200)	-	-	-
Cash and investments - ending	$ -	$ 4,828	$ 6,839	$ 500	$ 2,320	$ 3	$ -	$ -

POSEY COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

	A70-5-532455 PHEP Grant	A70-5-073165 Immigration Grant	Criminal Justice Grant D3-16-1001	SABIC TIF Area	State Homeland Security Grant	EMA Vehicle Grant	CFDA 97.042 Homeland Security	Totals
Cash and investments - beginning	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 19,262,229
Receipts:								
Taxes	-	-	-	-	-	-	-	37,718,676
Intergovernmental receipts	-	-	-	-	-	-	-	7,060,147
Charges for services	-	-	-	-	-	-	-	1,174,371
Fines and forfeits	-	-	-	-	-	-	-	212,001
Other receipts	-	-	-	-	-	-	-	29,444,504
Total receipts	-	-	-	-	-	-	-	75,609,699
Disbursements:								
Personal services	-	-	-	-	-	-	-	10,161,778
Supplies	-	-	-	-	-	-	-	1,584,886
Other services and charges	-	-	-	-	-	-	-	9,663,131
Capital outlay	-	-	-	-	-	-	-	934,013
Other disbursements	-	-	-	-	-	-	-	52,307,143
Total disbursements	-	-	-	-	-	-	-	74,650,951
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	958,748
Cash and investments - ending	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 20,220,977

POSEY COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015

	After Settlement Collection	Jail Commissary	Clerk's Trust	General	Accident Report	CEDIT County Share	Child Advocacy	City and Town Court Costs	Clerk's Records Perpetuation
Cash and investments - beginning	$ 833,061	$ 54,851	$ 297,372	$ 4,447,514	$ 361	$ 917,089	$ 629	$ 27,920	$ 35,562
Receipts:									
Taxes	-	-	-	7,019,070	-	-	-	-	-
Intergovernmental receipts	-	-	-	479,322	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	76,680	-	-	-	-	-
Other receipts	819,052	153,115	1,456,332	2,077,220	798	2,334,888	-	5,443	12,127
Total receipts	819,052	153,115	1,456,332	9,652,292	798	2,334,888	-	5,443	12,127
Disbursements:									
Personal services	-	-	-	7,756,337	-	-	-	-	-
Supplies	-	-	-	471,406	-	-	-	-	-
Other services and charges	-	-	-	2,089,480	-	1,824,171	-	-	-
Capital outlay	-	-	-	299,240	-	-	-	-	-
Other disbursements	833,061	163,011	1,366,141	60,803	-	-	-	-	494
Total disbursements	833,061	163,011	1,366,141	10,677,266	-	1,824,171	-	-	494
Excess (deficiency) of receipts over disbursements	(14,009)	(9,896)	90,191	(1,024,974)	798	510,717	-	5,443	11,633
Cash and investments - ending	$ 819,052	$ 44,955	$ 387,563	$ 3,422,540	$ 1,159	$ 1,427,806	$ 629	$ 33,363	$ 47,195

POSEY COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Community Corrections	Community Transition Program	Congressional School Interest	Congressional School Principal	Convention Visitor and Tourism Promotion	Innkeepers Tax	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development
Cash and investments - beginning	$ 81,705	$ 92,811	$ 26,672	$ 44,500	$ -	$ 51,556	$ 28,757	$ 749,404	$ 581,990
Receipts:									
Taxes	-	-	-	-	165,222	5,956	-	1,772,694	392,383
Intergovernmental receipts	-	-	-	-	-	-	-	120,105	26,585
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	294,290	22,860	264	-	-	-	2,590	53,334	-
Total receipts	294,290	22,860	264	-	165,222	5,956	2,590	1,946,133	418,968
Disbursements:									
Personal services	-	-	-	-	-	-	-	425,659	-
Supplies	-	-	-	-	-	-	-	208,540	-
Other services and charges	-	-	-	-	5,000	57,512	-	710,297	243,054
Capital outlay	-	-	-	-	-	-	2,668	50,000	-
Other disbursements	318,105	2,835	-	-	-	-	-	-	-
Total disbursements	318,105	2,835	-	-	5,000	57,512	2,668	1,394,496	243,054
Excess (deficiency) of receipts over disbursements	(23,815)	20,025	264	-	160,222	(51,556)	(78)	551,637	175,914
Cash and investments - ending	$ 57,890	$ 112,836	$ 26,936	$ 44,500	$ 160,222	$ -	$ 28,679	$ 1,301,041	$ 757,904

POSEY COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Drug Free Community	Electronic Map Generation	Emergency Planning/Right to Know	Firearms Training	Health	Levy Excess	Local Health Maintenance	Local Road and Street	Misdemeanant
Cash and investments - beginning	$ 33,999	$ 2,500	$ 15,561	$ 24,463	$ 907,410	$ -	$ 63,745	$ 896	$ 50,755
Receipts:									
Taxes	-	-	-	-	242,998	-	-	-	-
Intergovernmental receipts	-	-	-	-	16,430	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	12,085	-	-	-	-	-	-	-	-
Other receipts	-	-	20,399	9,655	12,899	-	33,139	248,458	18,500
Total receipts	12,085	-	20,399	9,655	272,327	-	33,139	248,458	18,500
Disbursements:									
Personal services	-	-	-	-	190,825	-	754	-	-
Supplies	-	-	1,482	-	5,299	-	10,030	-	-
Other services and charges	14,837	-	6,136	-	25,899	-	1,355	240,604	9,427
Capital outlay	-	-	938	-	1,223	-	-	-	4,126
Other disbursements	-	-	10,600	3,718	-	-	-	-	-
Total disbursements	14,837	-	19,156	3,718	223,246	-	12,139	240,604	13,553
Excess (deficiency) of receipts over disbursements	(2,752)	-	1,243	5,937	49,081	-	21,000	7,854	4,947
Cash and investments - ending	$ 31,247	$ 2,500	$ 16,804	$ 30,400	$ 956,491	$ -	$ 84,745	$ 8,750	$ 55,702

POSEY COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Motor Vehicle Highway	Plat Book	Rainy Day	Reassessment - 2009	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Supplemental Public Defender Services
Cash and investments - beginning	$ 341,939	$ 32,633	$ 2,944,664	$ 82,859	$ 455,537	$ 221,483	$ 547,109	$ 4,497	$ 10,887
Receipts:									
Taxes	-	-	-	-	342,588	-	-	-	-
Intergovernmental receipts	2,310,982	-	-	-	23,211	-	-	-	-
Charges for services	-	5,335	-	-	-	73,869	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	782,371	-	-	-	82,859	-	-	1,490	619
Total receipts	3,093,353	5,335	-	-	448,658	73,869	-	1,490	619
Disbursements:									
Personal services	1,537,789	-	-	-	19,221	-	-	-	-
Supplies	700,696	-	-	-	4,118	-	-	-	-
Other services and charges	493,164	-	772,829	-	103,909	-	-	-	-
Capital outlay	250,921	-	-	-	1,413	-	-	-	-
Other disbursements	-	-	-	82,859	-	77,845	-	10	-
Total disbursements	2,982,570	-	772,829	82,859	128,661	77,845	-	10	-
Excess (deficiency) of receipts over disbursements	110,783	5,335	(772,829)	(82,859)	319,997	(3,976)	-	1,480	619
Cash and investments - ending	$ 452,722	$ 37,968	$ 2,171,835	$ -	$ 775,534	$ 217,507	$ 547,109	$ 5,977	$ 11,506

POSEY COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Unsafe Building	Victim Impact Program	GAL/CASA
Cash and investments - beginning	$ 211,071	$ 4,315	$ 15,328	$ 144	$ 314,272	$ 22,771	$ 2,175	$ 3,813	$ 399
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	6,025	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	18,158	-	-	93,669	75,526	18,312	7,250	-	-
Total receipts	18,158	6,025	-	93,669	75,526	18,312	7,250	-	-
Disbursements:									
Personal services	-	-	-	-	-	13,896	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	41	-	-	-	2,228	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	168,709	-	-	90,603	148,972	-	7,250	-	-
Total disbursements	168,709	41	-	90,603	148,972	16,124	7,250	-	-
Excess (deficiency) of receipts over disbursements	(150,551)	5,984	-	3,066	(73,446)	2,188	-	-	-
Cash and investments - ending	$ 60,520	$ 10,299	$ 15,328	$ 3,210	$ 240,826	$ 24,959	$ 2,175	$ 3,813	$ 399

POSEY COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Auditors Ineligible Deductions	Distressed Road	Statewide 911	Adult Probation Administrative	Juvenile Probation Administrative	Sheriff Pension Holding	Settlement	Wheel Tax / Surtax Combined	CVET Agency
Cash and investments - beginning	$ 82,052	$ -	$ 36,611	$ 51,170	$ 6,322	$ 416	$ -	$ 184,163	$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	186,081
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	57,917	3,588	9,747	-	-	-
Other receipts	1,483	-	405,279	-	-	1,106	36,912,621	626,683	-
Total receipts	1,483	-	405,279	57,917	3,588	10,853	36,912,621	626,683	186,081
Disbursements:									
Personal services	-	-	300,425	39,428	-	-	-	-	-
Supplies	-	-	-	112	-	-	-	-	-
Other services and charges	-	-	10,098	3,671	649	-	-	-	-
Capital outlay	4,500	-	19,792	-	-	-	-	-	-
Other disbursements	41	-	-	-	-	5,053	36,912,621	626,876	186,081
Total disbursements	4,541	-	330,315	43,211	649	5,053	36,912,621	626,876	186,081
Excess (deficiency) of receipts over disbursements	(3,058)	-	74,964	14,706	2,939	5,800	-	(193)	-
Cash and investments - ending	$ 78,994	$ -	$ 111,575	$ 65,876	$ 9,261	$ 6,216	$ -	$ 183,970	$ -

POSEY COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Weed Lien Collections	Sewage Collections	Financial Institution Tax	COIT Homestead	Homestead Credit Rebate	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share
Cash and investments - beginning	$ -	$ 211	$ -	$ (4,571)	$ -	$ 171	$ 1,792	$ 150	$ 575
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	199,487	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	385	15,130	1,380	-
Other receipts	6,267	7,166	-	371,333	-	-	-	-	2,590
Total receipts	6,267	7,166	199,487	371,333	-	385	15,130	1,380	2,590
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	6,267	7,166	199,487	366,762	-	493	15,454	1,440	2,850
Total disbursements	6,267	7,166	199,487	366,762	-	493	15,454	1,440	2,850
Excess (deficiency) of receipts over disbursements	-	-	-	4,571	-	(108)	(324)	(60)	(260)
Cash and investments - ending	$ -	$ 211	$ -	$ -	$ -	$ 63	$ 1,468	$ 90	$ 315

POSEY COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Coroners Training & Con't Education	Mortgage Recording Fees - State Share	DLGF Homestead Property Database	Sex and Violent Offender Admin - State	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	COIT Distribution	93.563 ARRA Prosecutor IV-D Incentive
Cash and investments - beginning	$ 310	$ 168	$ -	$ 6	$ -	$ -	$ -	$ 3,322,911	$ 417
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	2,510	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	1,264	-	1	166	9,370	375	153,489	1,718,824	-
Total receipts	1,264	2,510	1	166	9,370	375	153,489	1,718,824	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	63,191	-
Supplies	-	-	-	-	-	-	-	9,200	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	2,716	-
Other disbursements	1,426	2,475	1	172	-	375	-	79,366	-
Total disbursements	1,426	2,475	1	172	-	375	-	154,473	-
Excess (deficiency) of receipts over disbursements	(162)	35	-	(6)	9,370	-	153,489	1,564,351	-
Cash and investments - ending	$ 148	$ 203	$ -	$ -	$ 9,370	$ -	$ 153,489	$ 4,887,262	$ 417

POSEY COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	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	D.A.R.E.	Law Enforcement - Sheriff	HEA 1001 State HSC 2008	EDIT Distribution Fund	COIT Distribution Fund
Cash and investments - beginning	$ 786	$ 33,883	$ 61,802	$ 49,400	$ 100	$ 292	$ (188)	$ -	$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	188	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	6,411	9,636	6,411	-	-	-	3,289,468	2,808,020
Total receipts	-	6,411	9,636	6,411	-	-	188	3,289,468	2,808,020
Disbursements:									
Personal services	-	-	5,000	-	-	-	-	-	-
Supplies	-	-	35	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	262	-	-	118	-	-	-	3,289,468	2,808,020
Total disbursements	262	-	5,035	118	-	-	-	3,289,468	2,808,020
Excess (deficiency) of receipts over disbursements	(262)	6,411	4,601	6,293	-	-	188	-	-
Cash and investments - ending	$ 524	$ 40,294	$ 66,403	$ 55,693	$ 100	$ 292	$ -	$ -	$ -

POSEY COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Settlement Fund	Lease Rental Jail	Surplus Dog Tax	Retainage W. Lowe	Bail Bond	Health Board Gift Fund	Mental Health	Recreation	Building Comm. Fund
Cash and investments - beginning	$ -	$ 1,728	$ -	$ 2,272	$ 155	$ 396	$ 589,360	$ 1,500	$ -
Receipts:									
Taxes	-	-	-	-	-	-	296,777	-	-
Intergovernmental receipts	-	-	-	-	-	-	20,107	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	1,000	-	-	210,712
Total receipts	-	-	-	-	-	1,000	316,884	-	210,712
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	1,500	-
Capital outlay	-	-	-	-	-	118	308,790	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	118	308,790	1,500	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	882	8,094	(1,500)	210,712
Cash and investments - ending	$ -	$ 1,728	$ -	$ 2,272	$ 155	$ 1,278	$ 597,454	$ -	$ 210,712

POSEY COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	User Law Enforcement Fund	County ID Security	Cert Grant	Elected Official Training Fund	Pretrial Diversion	Juvenile Informal Adj Program	Users Fees Fund	Deferral Program Fee	Jury Users Fees
Cash and investments - beginning	$ 17,291	$ 12,513	$ 12	$ 6,920	$ 20,577	$ 3,960	$ 21,059	$ 83,873	$ 22,450
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	2,332	-	2,332	-	-	-	-	-
Fines and forfeits	-	-	-	-	4,477	45	-	49,451	3,127
Other receipts	4,468	-	-	-	-	-	-	2,112	-
Total receipts	4,468	2,332	-	2,332	4,477	45	-	51,563	3,127
Disbursements:									
Personal services	-	-	-	2,096	-	-	-	8,512	-
Supplies	-	-	-	-	720	-	-	4,037	-
Other services and charges	2,887	7,352	-	-	3,743	-	-	6,486	-
Capital outlay	-	-	-	-	-	-	-	2,993	-
Other disbursements	-	1,664	-	-	-	-	1,280	1,350	-
Total disbursements	2,887	9,016	-	2,096	4,463	-	1,280	23,378	-
Excess (deficiency) of receipts over disbursements	1,581	(6,684)	-	236	14	45	(1,280)	28,185	3,127
Cash and investments - ending	$ 18,872	$ 5,829	$ 12	$ 7,156	$ 20,591	$ 4,005	$ 19,779	$ 112,058	$ 25,577

POSEY COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Sheriff-Work Release	Compton Maintenance	Little Creek - Drain Mtce	Vaal - Drain Mtce	Whipple Ditch-Drain Mtce	Rueger Ditch - Drain Mtce	Persimmon Pond - Drain Mtce	Drain Improvements	Big Creek Maintenance
Cash and investments - beginning	$ 8,371	$ 10,482	$ 25,401	$ 22,333	$ 25,948	$ 58,089	$ 3,264	$ 21,503	$ 56,259
Receipts:									
Taxes	-	1,155	87,385	22,156	9,642	18,582	5,995	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	3,910	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	32,000	189,399
Total receipts	3,910	1,155	87,385	22,156	9,642	18,582	5,995	32,000	189,399
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	76,500	12,000	-	4,200	-	-	80,732
Total disbursements	-	-	76,500	12,000	-	4,200	-	-	80,732
Excess (deficiency) of receipts over disbursements	3,910	1,155	10,885	10,156	9,642	14,382	5,995	32,000	108,667
Cash and investments - ending	$ 12,281	$ 11,637	$ 36,286	$ 32,489	$ 35,590	$ 72,471	$ 9,259	$ 53,503	$ 164,926

POSEY COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Wabash Levee	Black River Maintenance	IN Homeland Security Grant	Portable Light Grant	Electric Generator Grant	Race & Gender Fairness Grant	EMA-EMPG Competitive Grant	EMA Technology Equipment Grant	EMS Computer Technology Grant
Cash and investments - beginning	$ 12,661	$ -	$ 10,000	$ 5,500	$ (10,000)	$ 2,322	$ 30,089	$ 1	$ 7
Receipts:									
Taxes	9,192	14,740	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	(10,000)	-	10,000	-	(30,089)	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	9,192	14,740	(10,000)	-	10,000	-	(30,089)	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	14,740	-	3,500	-	-	13,567	-	-
Total disbursements	-	14,740	-	3,500	-	-	13,567	-	-
Excess (deficiency) of receipts over disbursements	9,192	-	(10,000)	(3,500)	10,000	-	(43,656)	-	-
Cash and investments - ending	$ 21,853	$ -	$ -	$ 2,000	$ -	$ 2,322	$ (13,567)	$ 1	$ 7

POSEY COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	EMA - HMEP Grant	Jail Maintenance Fund	Comm Corrections Income Fund	Prosecutor's Law Enforcement	Payroll Fund	Township Assistance	Township Fire Fighting Fund	Township	Twp Cum Fire Fighting Fund
Cash and investments - beginning	$ -	$ 192,688	$ 127,977	$ 757	$ 380,091	$ -	$ -	$ -	$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	10,600	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	24,206	65,572	-	5,677,649	-	-	-	-
Total receipts	10,600	24,206	65,572	-	5,677,649	-	-	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	20,130	-	-	-	-	-	-	-
Capital outlay	-	7,500	-	-	-	-	-	-	-
Other disbursements	10,600	-	12,242	-	5,684,864	-	-	-	-
Total disbursements	10,600	27,630	12,242	-	5,684,864	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	(3,424)	53,330	-	(7,215)	-	-	-	-
Cash and investments - ending	$ -	$ 189,264	$ 181,307	$ 757	$ 372,876	$ -	$ -	$ -	$ -

POSEY COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	School General	School Debt Service	Library	Corporations	Police Pension	Parks And Recreation	Cum. Capital - Cities	Wastewater Study - Wadesville/Bl	Hazardous Substances
Cash and investments - beginning	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 22,750
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	-
Cash and investments - ending	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 22,750

POSEY COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Payment in Lieu of Taxes	Federal Forfeiture Fund	20.600 Operation Pullover	11.558 ARRA GIS Data Exchange	Posey County HAVA Grant (2016)	Property Tax Replacement Credit	911 Land Line Surcharge	Felony Fund (County Corrections)
Cash and investments - beginning	$ -	$ 4,828	$ 6,839	$ 500	$ 2,320	$ 3	$ -	$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental receipts	16,462	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	211	11,410
Other receipts	-	-	1,767	-	-	-	-	-
Total receipts	16,462	-	1,767	-	-	-	211	11,410
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	8,671	-	604	-	-	-	211	11,410
Total disbursements	8,671	-	604	-	-	-	211	11,410
Excess (deficiency) of receipts over disbursements	7,791	-	1,163	-	-	-	-	-
Cash and investments - ending	$ 7,791	$ 4,828	$ 8,002	$ 500	$ 2,320	$ 3	$ -	$ -

POSEY COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	A70-5-532455 PHEP Grant	A70-5-073165 Immigration Grant	Criminal Justice Grant D3-16-1001	SABIC TIF Area	State Homeland Security Grant	EMA Vehicle Grant	CFDA 97.042 Homeland Security	Totals
Cash and investments - beginning	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 20,220,977
Receipts:								
Taxes	-	-	-	163,114	-	-	-	10,569,649
Intergovernmental receipts	23,887	18,865	-	-	15,000	20,000	31,339	3,488,562
Charges for services	-	-	-	-	-	-	-	96,313
Fines and forfeits	-	-	-	-	-	-	-	245,633
Other receipts	-	-	-	-	-	-	-	61,202,465
Total receipts	23,887	18,865	-	163,114	15,000	20,000	31,339	75,602,622
Disbursements:								
Personal services	-	-	-	-	-	-	-	10,363,133
Supplies	-	-	-	-	-	-	-	1,415,675
Other services and charges	-	-	-	-	-	-	-	6,656,459
Capital outlay	-	-	-	-	15,000	20,000	-	991,938
Other disbursements	17,673	21,748	2,773	11,500	-	-	-	53,839,119
Total disbursements	17,673	21,748	2,773	11,500	15,000	20,000	-	73,266,324
Excess (deficiency) of receipts over disbursements	6,214	(2,883)	(2,773)	151,614	-	-	31,339	2,336,298
Cash and investments - ending	$ 6,214	$ (2,883)	$ (2,773)	$ 151,614	$ -	$ -	$ 31,339	$ 22,557,275

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POSEY COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2015

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
American Tower	tower-E911 equpment	$ 6,660	1/1/1996	12/31/2032
AT&T	phone-E911	79,164	1/1/1996	12/31/2016
Whayne Supply Company	Excavator - Highway	52,098	5/1/2015	5/31/2016
Total governmental activities		137,922		
Total of annual lease payments		$ 137,922		

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
Notes and Loans Payable	Distressed Road	$ 1,000,000	$ -
Totals		$ 1,000,000	$ -

OTHER REPORTS

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