

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

FINANCIAL STATEMENT AUDIT REPORT

OF

POSEY COUNTY, INDIANA

January 1, 2022 to December 31, 2023



FILED

11/06/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Maegan L. Greenwell	01-01-22 to 12-31-24
County Treasurer	Vicki J. Peerman	01-01-22 to 12-31-24
Clerk of the Circuit Court	Kay Kilgore	01-01-22 to 12-31-24
County Sheriff	Thomas E. Latham, Jr.	01-01-22 to 12-31-24
County Recorder	Mary Rhoades Christine A. Hoehn	01-01-22 to 12-31-22 01-01-23 to 12-31-24
County Highway Superintendent	Stephen Schenk	01-01-22 to 12-31-24
President of the Board of County Commissioners	Bill Collins	01-01-22 to 12-31-24
President of the County Council	Heather Allyn	01-01-22 to 12-31-24



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF POSEY COUNTY, INDIANA

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Posey County (County), which comprises the financial position and results of operations for the period of January 1, 2022 to December 31, 2023, and the related notes to the financial statement as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County for the period of January 1, 2022 to December 31, 2023, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, for the period of January 1, 2022 to December 31, 2023, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.


Beth Kelley, CPA, CFE
Deputy State Examiner

October 22, 2024

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES AND OTHER INFORMATION

The financial statement and accompanying notes were approved by management of the County. The financial statement and notes are presented as intended by the County.

The County's Annual Financial Reports information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the County's Annual Financial Reports referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

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

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POSEY COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2022 and 2023

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-22	Receipts	Disbursements	12-31-22	Receipts	Disbursements	12-31-23
After Settlement	\$ 1,547,152	\$ 1,046,574	\$ 1,547,152	\$ 1,046,574	\$ 930,597	\$ 1,046,574	\$ 930,597
Odyssey ONB	997,233	1,572,209	1,619,055	950,387	1,813,401	1,876,896	886,892
Inmate Trust	36,736	300,188	286,483	50,441	331,738	347,834	34,345
Child Support ONB	1,633	111,673	112,746	560	113,364	113,298	626
Inmate Commissary	76,808	136,942	168,416	45,334	200,961	201,220	45,075
Juvenile Detention Alt. Initia	3,993	-	-	3,993	-	-	3,993
County General	14,381,172	15,701,192	13,827,237	16,255,127	17,647,513	14,868,232	19,034,408
Accident Reports	4,678	2,911	1,867	5,722	1,907	-	7,629
City & Town Court Cost	70,008	6,718	-	76,726	7,227	-	83,953
Clerk's Record Perpetuation	140,470	18,904	622	158,752	21,360	-	180,112
Comm Corrections Grant	-	591,504	358,928	232,576	16,481	156,259	92,798
Community Transition Program	209,935	5,275	-	215,210	2,875	-	218,085
Congressional School Intr	50,783	224	29,813	21,194	-	21,194	-
Congressional School Prin	44,500	44,000	44,000	44,500	-	44,500	-
Convention Visitor And Tour Pr	160,946	86,793	77,900	169,839	124,242	94,450	199,631
Sales Disclosure (County)	6,348	6,500	-	12,848	6,130	-	18,978
Cumulative Bridge	1,608,986	2,007,654	2,476,277	1,140,363	2,074,850	1,756,284	1,458,929
Cum. Capital - County	797,293	399,777	216,287	980,783	435,990	350,736	1,066,037
Drug Free Communities	27,644	20,769	11,918	36,495	29,551	36,376	29,670
GIS Mapping	4,500	-	-	4,500	-	-	4,500
D.A.R.E.	100	-	-	100	-	-	100
Local Emergency Planning	29,099	11,428	10,711	29,816	9,871	7,402	32,285
Enhanced Access Recorders	49,202	41,903	37,173	53,932	35,906	18,914	70,924
Sheriff's Firearms	15,072	34,520	9,529	40,063	19,711	9,754	50,020
Health Board	633,422	403,495	521,676	515,241	364,831	453,922	426,150
County ID Security Protection	21,525	4,595	-	26,120	3,745	15,499	14,366
Health Maintenance	72,567	16,570	49,390	39,747	62,255	57,685	44,317
Local Roads & Streets	580,358	492,213	749,611	322,960	491,227	518,926	295,261
LIT Public Safety County Share	1,108,950	1,523,510	1,345,326	1,287,134	1,585,489	1,439,642	1,432,981
MVH Restricted	924,921	1,736,498	1,253,143	1,408,276	1,801,208	1,229,381	1,980,103
Misdemeanant Fund County Corr	63,691	18,500	-	82,191	15,362	17,020	80,533
Highway	959,925	2,349,033	2,216,607	1,092,351	2,411,110	2,305,100	1,198,361
Plat Book Maintenance	83,488	15,230	-	98,718	14,830	-	113,548
Rainy Day Fund	1,713,265	1,005,000	-	2,718,265	-	-	2,718,265
Recorders Record Perpetuation	126,567	97,363	110,202	113,728	81,681	105,999	89,410
Riverboat County Share	499,937	64,945	120,000	444,882	78,529	120,000	403,411
Sex & Violent Offender Admin F	9,683	-	5,327	4,356	-	1,543	2,813
Supplemental Public Defender	42,760	5,899	4,104	44,555	5,435	-	49,990
Surplus Tax Collected	61,384	42,595	45,404	58,575	61,336	29,912	89,999
Commissioners Sale	12,052	-	-	12,052	500	-	12,552
Tax Sale Redemption	6,547	29,445	35,880	112	51,824	51,823	113
Surplus Tax Sale	736,931	362,869	426,215	673,585	188,186	342,748	519,023
Tobacco Master Settlement	73,944	17,731	15,162	76,513	8,865	38,889	46,489
Unsafe Building Fund	16,398	748	-	17,146	614	-	17,760
Victims Assistance	3,813	-	-	3,813	-	-	3,813
GAL/CASA	399	-	-	399	-	-	399
Auditors Ineligible Deductions	102,642	-	2,533	100,109	-	11,460	88,649
County Offender Transportation	1,438	655	-	2,093	1,187	-	3,280
Posey County 911	442,623	419,419	421,619	440,423	442,349	491,839	390,933
Reassessment (2015)	1,206,772	422,749	301,574	1,327,947	405,393	354,508	1,378,832
LOIT Special Distribution 2016	28,472	-	-	28,472	-	-	28,472
Adult Probation	79,025	62,567	31,702	109,890	62,536	14,669	157,757
Juvenile Probation	7,233	2,553	628	9,158	1,554	-	10,712
EMS Maintenance	115,655	182,549	91,079	207,125	135,330	134,958	207,497
K-9 Program Fund	4,150	10,075	1,952	12,273	1,138	5,746	7,665

POSEY COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2022 and 2023

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-22	Receipts	Disbursements	12-31-22	Receipts	Disbursements	
Payroll	147,764	4,765,448	4,713,689	199,523	2,919,898	2,898,028	221,393
Sheriff Pension Holding (Retir Settlement Fund	20,270	23,100	36,089	7,281	24,263	28,425	3,119
Wheel And Sur Tax	-	43,966,761	43,966,761	-	46,095,749	46,095,749	-
CVET Fund	271,124	692,400	692,391	271,133	688,316	693,826	265,623
Weed Cutting Assessment	-	190,917	190,917	-	198,382	198,382	-
Delinquent Sewer Liens	-	15,024	15,024	-	8,035	8,035	-
Financial Institution Tax	-	9,460	9,460	-	12,582	12,582	-
Local Income Tax Property Tax	-	361,961	361,961	-	311,328	311,328	-
Fines & Forfeitures	65,742	471,420	494,070	43,092	472,587	503,501	12,178
Infractions	195	1,265	922	538	1,115	671	982
Overweight Vehicles	3,311	23,324	23,679	2,956	27,376	26,367	3,965
Special Death Benefit Fund	-	84	84	-	-	-	-
Sales Disclosure State	290	1,775	1,880	185	2,360	2,080	465
Coroners Cont Ed	640	6,490	6,580	550	5,880	5,900	530
Mortgage Fee Fund	109	1,650	1,701	58	1,748	1,578	228
Inheritance Tax	253	2,778	2,863	168	2,047	2,010	205
Education Plate Fees	587	20	-	607	-	-	607
Riverboat Revenue Sharing	-	431	375	56	469	469	56
LIT Certified Shares	-	142,013	100,016	41,997	141,832	120,953	62,876
Safety Tax	1,612,088	3,840,615	3,736,649	1,716,054	3,746,934	3,746,933	1,716,055
PCA	-	2,104,554	2,104,554	-	2,109,759	2,109,759	-
93.563 Title IV D Incentive	77,467	6,680	-	84,147	6,717	-	90,864
Prosecutor IV-D	106,817	10,045	2,025	114,837	10,099	510	124,426
Clerks Incentive Post 99	73,995	9,012	10,275	72,732	6,717	8,668	70,781
Surveyor's Corner Perpetuation	49,975	22,975	38,127	34,823	18,999	27,961	25,861
LIT Economic Development	102,927	4,209,107	4,312,034	-	4,219,520	4,219,520	-
Lease Rental Jail	1,728	-	-	1,728	-	-	1,728
Retainage W. Lowe	2,272	-	-	2,272	-	-	2,272
Bail Bond	155	-	-	155	-	-	155
Health Board Gift Fund	2,176	1,500	796	2,880	500	781	2,599
Building Comm Fund	231,331	-	-	231,331	-	-	231,331
CEDIT County Share	3,234,069	5,354,682	5,374,043	3,214,708	4,823,651	4,788,639	3,249,720
User Law Enforcement Fund	1,181	3,951	4,569	563	3,424	2,777	1,210
Law Enforcement-Sheriff	292	-	-	292	-	-	292
CERT Grant	12	-	-	12	-	-	12
Elected Official Training Fund	20,567	4,595	4,500	20,662	3,888	5,817	18,733
Pretrial Diversion	64,420	11,777	2,108	74,089	11,869	1,931	84,027
Juvenile Informal ADJ Program	493	-	-	493	-	-	493
Users Fees Fund	17,651	5,825	6,634	16,842	6,611	7,263	16,190
Deferral Program Fee	207,196	69,165	40,693	235,668	82,548	106,098	212,118
Jury Users Fees	46,723	4,270	-	50,993	7,308	-	58,301
Sheriff-Work Release	31,173	-	-	31,173	-	-	31,173
Compton Ditch Maintenance	18,303	1,190	-	19,493	1,202	-	20,695
VAAL- Drain MTCE	60,913	21,473	19,575	62,811	22,398	-	85,209
Whipple Ditch-Drain MTCE	16,908	10,117	7,445	19,580	10,050	23,191	6,439
Rueger Ditch-Drain MTCE	61,230	18,889	11,344	68,775	18,927	1,531	86,171
Persimmon Pond- Drain MTCE	15,876	6,320	15,500	6,696	6,364	-	13,060
Drain Improvements	83,503	-	2,000	81,503	-	5,721	75,782
Big Creek Maintenance	693,884	187,607	238,872	642,619	187,921	100,064	730,476
Wabash Levee	16,616	9,133	-	25,749	8,494	-	34,243
Black River Maintenance	-	14,277	14,277	-	14,420	14,420	-
Race & Gender Fairness Grant	2,322	-	-	2,322	-	-	2,322
EMA-EMPG Competitive Grant	34,126	1,080	-	35,206	84,319	45,985	73,540
EMA Technology Equipment Grant	1	-	-	1	-	-	1

POSEY COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2022 and 2023

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-22	Receipts	Disbursements	12-31-22	Receipts	Disbursements	
EMS Computer Technology Grant	7	-	-	7	-	-	7
A70-5-532455 PHEP Grant	36,018	25,000	23,303	37,715	29,999	7,546	60,168
Jail Maintenance Fund	279,535	206,454	191,385	294,604	232,824	270,615	256,813
Commu Corrections Income Fund	287,592	126,709	98,329	315,972	176,661	93,142	399,491
Prosecutor's Law Enforcement	1,162	-	-	1,162	-	-	1,162
Addt Jail Maintenance 10%	81,342	68,818	-	150,160	72,713	1,648	221,225
Sabic TIF Area	3,531,196	649,726	88,931	4,091,991	65,938	65,695	4,092,234
62- Corridor Allocation Fund	1,057,246	210,050	-	1,267,296	197,790	-	1,465,086
BWXT Allocation Fund	106,287	8,128	-	114,415	83,036	-	197,451
Hazardous Substances	22,750	-	-	22,750	-	-	22,750
Payment In Lieu of Taxes	76,138	20,430	-	96,568	21,374	-	117,942
State Forfeiture Fund	15,925	6,969	3,652	19,242	-	-	19,242
Interstate Compact Fee State	125	655	780	-	1,141	828	313
Federal Forfeiture Fund	87,931	-	7,282	80,649	-	20,958	59,691
20.600 Operation Pullover	2,367	3,513	100	5,780	840	841	5,779
CFDA #20.703 EMA-HMEP Grant	40	-	-	40	-	34,000	(33,960)
20.602 Rural Demo Proj Grant	1,488	-	-	1,488	-	-	1,488
11.558 ARRA GIS Database Exchange	500	-	-	500	-	-	500
OCRA Covid 19 Program	6,250	-	6,250	-	-	-	-
Covid Testing Site Grant	10,034	-	-	10,034	-	-	10,034
American Rescue Plan	729,813	2,469,449	1,190,585	2,008,677	-	54,189	1,954,488
ZIKA Grant	2,000	-	-	2,000	-	-	2,000
Drug Free Comm Drug Test	1,939	-	1,896	43	3,700	3,742	1
Posey County HAVA Grant (2016)	2,320	-	-	2,320	-	-	2,320
Theft Recovery VIA Insurance	18,121	-	18,121	-	-	-	-
Property Tax Replacement Credit	3	-	-	3	-	-	3
Community Coordination Grant	-	59,000	26,831	32,169	8,000	30,823	9,346
CFDA 97.042 Homeland Security	31,339	-	-	31,339	-	-	31,339
Child Advocacy Fund	629	-	-	629	-	-	629
Sheriff Reserve	17,125	1,758	2,926	15,957	1,694	5,081	12,570
Reassessment 2009	1,820	816	2,636	-	-	-	-
Immunization and Vaccine Fune	2,839	7,032	9,813	58	-	-	58
Community Foundation Health Grant	1,798	-	-	1,798	-	-	1,798
Community Corrections Grant Oddys	443,288	-	443,288	-	401,526	401,526	-
Opioid Restricted Settlement	-	-	-	-	94,257	-	94,257
Opioid Unrestricted Settlement	-	-	-	-	36,891	-	36,891
Little Creek - Drain Mtce	286,708	86,047	47,331	325,424	85,836	31,050	380,210
Country Mark Co Allocation	83,447	332,549	-	415,996	258,077	-	674,073
97.073 State Homeland Security	708	-	-	708	-	-	708
Covid19 HD School Grant 93.354	-	82,500	430	82,070	28,400	33,362	77,108
Cares Provider Relief Fund	6,090	-	-	6,090	-	-	6,090
Agreement for Emergency Respon	-	-	-	-	1,000	-	1,000
LATC Fund	-	-	-	-	100,000	-	100,000
Community Paramedic Grant	-	-	-	-	90,630	183,844	(93,214)
Community Crossing Grant-State	-	-	-	-	1,000,000	1,000,000	-
93.788 Ind State Opioid Respon	67,622	14,500	68,726	13,396	60,000	58,434	14,962
Opioid Information Mailer Grant	-	-	-	-	4,515	341	4,174
Posey County Redevelopment Authority	5,103,301	50,563	330,544	4,823,320	20,319,065	10,684,985	14,457,400
Totals	\$ 49,808,346	\$ 102,470,389	\$ 97,712,877	\$ 54,565,858	\$ 121,802,727	\$ 107,801,295	\$ 68,567,290

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 Redevelopment Authority was organized by the County as a separate body corporate and politic and as an instrumentality of the County pursuant to state statute for the purpose of financing, constructing, and leasing local public improvements to the Redevelopment Commission of the County. A financial burden/benefit relationship exists between the County and the Redevelopment Authority. The Redevelopment Authority is reported as if it is a part of the County and is reported as the Posey County Redevelopment Authority fund.

The accompanying financial statement presents the financial information for the County and the Redevelopment Authority. Although it is a legally separate entity from the County, the Redevelopment Authority exists to provide services entirely or almost entirely to the County. The Redevelopment Authority's total debt outstanding, if any, including leases, is expected to be repaid almost entirely with the resources of the County.

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

Taxes. Amounts received from one or more of the following: property tax, local income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

POSEY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Licenses and permits. Amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

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

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

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

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

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

E. Disbursements

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

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

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

POSEY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

Utility operating expenses. Amounts disbursed for operating the utilities.

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

POSEY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

POSEY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

Financial Report

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

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

Contributions

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

POSEY COUNTY
 NOTES TO FINANCIAL STATEMENT
 (Continued)

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 the funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2023.

Note 8. Restatements

For the year ended December 31, 2022, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2021	Prior Period Adjustments	Balance as of January 1, 2022
Inmate Commissary	\$ 66,610	\$ 10,198	\$ 76,808
Posey County Redevelopment Authority	-	5,103,301	5,103,301

Note 9. Related-Party Transactions

Holding Corporation

The County has entered into a capital lease with the Posey County Jail Building Corporation. The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the years 2022 and 2023 totaled \$946,000 and \$948,000, respectively.

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OTHER INFORMATION

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

	After Settlement	Odyssey ONB	Inmate Trust	Child Support ONB	Inmate Commissary	Juvenile Detention Alt. Initia	County General	Accident Reports	City & Town Court Cost
Cash and investments - beginning	\$ 1,547,152	\$ 997,233	\$ 36,736	\$ 1,633	\$ 76,808	\$ 3,993	\$ 14,381,172	\$ 4,678	\$ 70,008
Receipts:									
Taxes	1,046,574	-	-	-	-	-	12,912,875	-	-
Licenses and permits	-	-	-	-	-	-	162,931	-	-
Intergovernmental receipts	-	-	-	-	-	-	46,677	-	-
Charges for services	-	-	300,188	-	136,942	-	1,524,197	-	-
Fines and forfeits	-	1,572,209	-	111,673	-	-	87,708	-	6,718
Other receipts	-	-	-	-	-	-	966,804	2,911	-
Total receipts	\$ 1,046,574	\$ 1,572,209	\$ 300,188	\$ 111,673	\$ 136,942	\$ -	\$ 15,701,192	\$ 2,911	\$ 6,718
Disbursements:									
Personal services	-	-	-	-	-	-	8,809,457	-	-
Supplies	-	-	-	-	-	-	472,220	1,867	-
Other services and charges	-	-	-	-	-	-	3,007,451	-	-
Capital outlay	-	-	-	-	-	-	1,538,109	-	-
Other disbursements	1,547,152	1,619,055	286,483	112,746	168,416	-	-	-	-
Total disbursements	\$ 1,547,152	\$ 1,619,055	\$ 286,483	\$ 112,746	\$ 168,416	\$ -	\$ 13,827,237	\$ 1,867	\$ -
Excess (deficiency) of receipts over (under) disbursements	(500,578)	(46,846)	13,705	(1,073)	(31,474)	-	1,873,955	1,044	6,718
Cash and investments - ending	\$ 1,046,574	\$ 950,387	\$ 50,441	\$ 560	\$ 45,334	\$ 3,993	\$ 16,255,127	\$ 5,722	\$ 76,726

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

	Clerk's Record Perpetuation	Comm Corrections Grant	Community Transition Program	Congressional School Intr	Congressional School Prin	Convention Visitor And Tour Pr	Sales Disclosure (County)	Cumulative Bridge	Cum. Capital - County
Cash and investments - beginning	\$ 140,470	\$ -	\$ 209,935	\$ 50,783	\$ 44,500	\$ 160,946	\$ 6,348	\$ 1,608,986	\$ 797,293
Receipts:									
Taxes	-	-	-	-	-	-	-	1,868,281	396,747
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	7,567	1,607
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	18,904	-	-	-	-	-	-	-	-
Other receipts	-	591,504	5,275	224	44,000	86,793	6,500	131,806	1,423
Total receipts	18,904	591,504	5,275	224	44,000	86,793	6,500	2,007,654	399,777
Disbursements:									
Personal services	-	-	-	-	-	47,500	-	546,147	-
Supplies	622	-	-	-	-	100	-	306,070	-
Other services and charges	-	-	-	-	-	30,000	-	1,624,060	216,287
Capital outlay	-	443,288	-	-	44,000	300	-	-	-
Other disbursements	-	(84,360)	-	29,813	-	-	-	-	-
Total disbursements	622	358,928	-	29,813	44,000	77,900	-	2,476,277	216,287
Excess (deficiency) of receipts over (under) disbursements	18,282	232,576	5,275	(29,589)	-	8,893	6,500	(468,623)	183,490
Cash and investments - ending	\$ 158,752	\$ 232,576	\$ 215,210	\$ 21,194	\$ 44,500	\$ 169,839	\$ 12,848	\$ 1,140,363	\$ 980,783

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

	Drug Free Communities	GIS Mapping	D.A.R.E.	Local Emergency Planning	Enhanced Access Recorders	Sheriff's Firearms	Health Board	County ID Security Protection	Health Maintenance
Cash and investments - beginning	\$ 27,644	\$ 4,500	\$ 100	\$ 29,099	\$ 49,202	\$ 15,072	\$ 633,422	\$ 21,525	\$ 72,567
Receipts:									
Taxes	-	-	-	-	-	-	312,780	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	1,267	-	-
Charges for services	-	-	-	-	-	-	-	4,595	-
Fines and forfeits	20,747	-	-	-	-	-	-	-	-
Other receipts	22	-	-	11,428	41,903	34,520	89,448	-	16,570
Total receipts	20,769	-	-	11,428	41,903	34,520	403,495	4,595	16,570
Disbursements:									
Personal services	-	-	-	-	-	-	356,279	-	-
Supplies	-	-	-	2,288	-	-	115,356	-	5,325
Other services and charges	11,918	-	-	8,023	37,173	-	48,041	-	13,447
Capital outlay	-	-	-	400	-	9,529	2,000	-	30,618
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	11,918	-	-	10,711	37,173	9,529	521,676	-	49,390
Excess (deficiency) of receipts over (under) disbursements	8,851	-	-	717	4,730	24,991	(118,181)	4,595	(32,820)
Cash and investments - ending	\$ 36,495	\$ 4,500	\$ 100	\$ 29,816	\$ 53,932	\$ 40,063	\$ 515,241	\$ 26,120	\$ 39,747

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

	Local Roads & Streets	LIT Public Safety County Share	MVH Restricted	Misdemeanant Fund County Corr	Highway	Plat Book Maintenance	Rainy Day Fund	Recorders Record Perpetuation	Riverboat County Share
Cash and investments - beginning	\$ 580,358	\$ 1,108,950	\$ 924,921	\$ 63,691	\$ 959,925	\$ 83,488	\$ 1,713,265	\$ 126,567	\$ 499,937
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	2,227,121	-	-	-	-
Charges for services	-	-	-	-	-	14,410	-	97,264	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	492,213	1,523,510	1,736,498	18,500	121,912	820	1,005,000	99	64,945
Total receipts	492,213	1,523,510	1,736,498	18,500	2,349,033	15,230	1,005,000	97,363	64,945
Disbursements:									
Personal services	-	1,060,327	475,404	-	1,300,473	-	-	-	120,000
Supplies	-	119,229	227,739	-	497,059	-	-	-	-
Other services and charges	749,611	74,020	550,000	-	269,816	-	-	-	-
Capital outlay	-	91,750	-	-	149,259	-	-	110,202	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	749,611	1,345,326	1,253,143	-	2,216,607	-	-	110,202	120,000
Excess (deficiency) of receipts over (under) disbursements	(257,398)	178,184	483,355	18,500	132,426	15,230	1,005,000	(12,839)	(55,055)
Cash and investments - ending	\$ 322,960	\$ 1,287,134	\$ 1,408,276	\$ 82,191	\$ 1,092,351	\$ 98,718	\$ 2,718,265	\$ 113,728	\$ 444,882

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

	Sex & Violent Offender Admin F	Supplemental Public Defender	Surplus Tax Collected	Commissioners Sale	Tax Sale Redemption	Surplus Tax Sale	Tobacco Master Settlement	Unsafe Building Fund	Victims Assistance
Cash and investments - beginning	\$ 9,683	\$ 42,760	\$ 61,384	\$ 12,052	\$ 6,547	\$ 736,931	\$ 73,944	\$ 16,398	\$ 3,813
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	42,595	-	-	-	-	-	-
Fines and forfeits	-	5,899	-	-	-	-	-	-	-
Other receipts	-	-	-	-	29,445	362,869	17,731	748	-
Total receipts	-	5,899	42,595	-	29,445	362,869	17,731	748	-
Disbursements:									
Personal services	-	4,104	-	-	-	-	136	-	-
Supplies	-	-	-	-	-	-	1,775	-	-
Other services and charges	-	-	-	-	-	-	717	-	-
Capital outlay	5,327	-	-	-	35,880	426,215	12,534	-	-
Other disbursements	-	-	45,404	-	-	-	-	-	-
Total disbursements	5,327	4,104	45,404	-	35,880	426,215	15,162	-	-
Excess (deficiency) of receipts over (under) disbursements	(5,327)	1,795	(2,809)	-	(6,435)	(63,346)	2,569	748	-
Cash and investments - ending	\$ 4,356	\$ 44,555	\$ 58,575	\$ 12,052	\$ 112	\$ 673,585	\$ 76,513	\$ 17,146	\$ 3,813

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

	<u>GAL/CASA</u>	<u>Auditors Ineligible Deductions</u>	<u>County Offender Transportation</u>	<u>Posey County 911</u>	<u>Reassessment (2015)</u>	<u>LOIT Special Distribution 2016</u>	<u>Adult Probation</u>	<u>Juvenile Probation</u>	<u>EMS Maintenance</u>
Cash and investments - beginning	\$ 399	\$ 102,642	\$ 1,438	\$ 442,623	\$ 1,206,772	\$ 28,472	\$ 79,025	\$ 7,233	\$ 115,655
Receipts:									
Taxes	-	-	-	-	417,739	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	876	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	81,202
Fines and forfeits	-	-	-	-	-	-	61,876	2,553	-
Other receipts	-	-	655	419,419	4,134	-	691	-	101,347
Total receipts	-	-	655	419,419	422,749	-	62,567	2,553	182,549
Disbursements:									
Personal services	-	-	-	359,564	120,587	-	19,994	-	-
Supplies	-	-	-	-	3,149	-	605	-	91,079
Other services and charges	-	-	-	47,612	172,039	-	11,103	628	-
Capital outlay	-	2,533	-	14,443	5,799	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	2,533	-	421,619	301,574	-	31,702	628	91,079
Excess (deficiency) of receipts over (under) disbursements	-	(2,533)	655	(2,200)	121,175	-	30,865	1,925	91,470
Cash and investments - ending	\$ 399	\$ 100,109	\$ 2,093	\$ 440,423	\$ 1,327,947	\$ 28,472	\$ 109,890	\$ 9,158	\$ 207,125

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

	K-9 Program Fund	Payroll	Sheriff Pension Holding (Retir)	Settlement Fund	Wheel And Sur Tax	CVET Fund	Weed Cutting Assessment	Delinquent Sewer Liens	Financial Institution Tax
Cash and investments - beginning	\$ 4,150	\$ 147,764	\$ 20,270	\$ -	\$ 271,124	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	155	95,467	-	-	205,350
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	12,015	-	-	-	-	-	-
Other receipts	10,075	4,765,448	11,085	43,966,761	692,245	95,450	15,024	9,460	156,611
Total receipts	10,075	4,765,448	23,100	43,966,761	692,400	190,917	15,024	9,460	361,961
Disbursements:									
Personal services	-	4,513	-	-	-	-	-	-	-
Supplies	141	-	-	-	-	-	-	-	-
Other services and charges	1,811	1,907,174	-	-	-	-	-	-	-
Capital outlay	-	640	36,089	43,966,761	692,391	190,917	15,024	9,460	361,961
Other disbursements	-	2,801,362	-	-	-	-	-	-	-
Total disbursements	1,952	4,713,689	36,089	43,966,761	692,391	190,917	15,024	9,460	361,961
Excess (deficiency) of receipts over (under) disbursements	8,123	51,759	(12,989)	-	9	-	-	-	-
Cash and investments - ending	\$ 12,273	\$ 199,523	\$ 7,281	\$ -	\$ 271,133	\$ -	\$ -	\$ -	\$ -

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

	Local Income Tax Property Tax	Fines & Forfeitures	Infractions	Overweight Vehicles	Special Death Benefit Fund	Sales Disclosure State	Coroners Cont Ed	Mortgage Fee Fund	Inheritance Tax
Cash and investments - beginning	\$ 65,742	\$ 195	\$ 3,311	\$ -	\$ 290	\$ 640	\$ 109	\$ 253	\$ 587
Receipts:									
Taxes	253,273	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	527	-	-	-	-	-	2,778	-
Fines and forfeits	-	221	23,324	84	1,775	-	-	-	-
Other receipts	218,147	517	-	-	-	6,490	1,650	-	20
Total receipts	471,420	1,265	23,324	84	1,775	6,490	1,650	2,778	20
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	494,070	922	23,679	84	1,880	6,580	1,701	2,863	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	494,070	922	23,679	84	1,880	6,580	1,701	2,863	-
Excess (deficiency) of receipts over (under) disbursements	(22,650)	343	(355)	-	(105)	(90)	(51)	(85)	20
Cash and investments - ending	\$ 43,092	\$ 538	\$ 2,956	\$ -	\$ 185	\$ 550	\$ 58	\$ 168	\$ 607

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

	Education Plate Fees	Riverboat Revenue Sharing	LIT Certified Shares	Safety Tax	PCA	93.563 Title IV D Incentive	Prosecutor IV-D	Clerks Incentive Post 99	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ -	\$ -	\$ 1,612,088	\$ -	\$ -	\$ 77,467	\$ 106,817	\$ 73,995	\$ 49,975
Receipts:									
Taxes	-	-	381,415	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	76	-	-	-	22,975
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	431	142,013	3,459,200	2,104,554	23	6,680	10,045	9,012	-
Total receipts	431	142,013	3,840,615	2,104,554	99	6,680	10,045	9,012	22,975
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	270	-	-
Other services and charges	-	-	-	-	-	-	-	-	38,127
Capital outlay	375	100,016	3,736,649	2,104,554	8	-	1,755	10,275	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	375	100,016	3,736,649	2,104,554	8	-	2,025	10,275	38,127
Excess (deficiency) of receipts over (under) disbursements	56	41,997	103,966	-	91	6,680	8,020	(1,263)	(15,152)
Cash and investments - ending	\$ 56	\$ 41,997	\$ 1,716,054	\$ -	\$ 91	\$ 84,147	\$ 114,837	\$ 72,732	\$ 34,823

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

	LIT Economic Development	Lease Rental Jail	Retainage W. Lowe	Bail Bond	Health Board Gift Fund	Building Comm Fund	CEDIT County Share	User Law Enforcement Fund	Law Enforcement-Sheriff
Cash and investments - beginning	\$ 102,927	\$ 1,728	\$ 2,272	\$ 155	\$ 2,176	\$ 231,331	\$ 3,234,069	\$ 1,181	\$ 292
Receipts:									
Taxes	-	-	-	-	-	-	618,518	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	2,474,074	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	4,209,107	-	-	-	1,500	-	2,262,090	3,951	-
Total receipts	4,209,107	-	-	-	1,500	-	5,354,682	3,951	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	2,116,165	-	-
Capital outlay	-	-	-	-	-	-	205,490	-	-
Other disbursements	4,312,034	-	-	-	796	-	3,052,388	4,569	-
Total disbursements	4,312,034	-	-	-	796	-	5,374,043	4,569	-
Excess (deficiency) of receipts over (under) disbursements	(102,927)	-	-	-	704	-	(19,361)	(618)	-
Cash and investments - ending	\$ -	\$ 1,728	\$ 2,272	\$ 155	\$ 2,880	\$ 231,331	\$ 3,214,708	\$ 563	\$ 292

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

	CERT Grant	Elected Official Training Fund	Pretrial Diversion	Juvenile Informal ADJ Program	Users Fees Fund	Deferral Program Fee	Jury Users Fees	Sheriff-Work Release	Compton Ditch Maintenance
Cash and investments - beginning	\$ 12	\$ 20,567	\$ 64,420	\$ 493	\$ 17,651	\$ 207,196	\$ 46,723	\$ 31,173	\$ 18,303
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	5,825	69,165	4,270	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	4,595	11,777	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	1,190
Total receipts	-	4,595	11,777	-	5,825	69,165	4,270	-	1,190
Disbursements:									
Personal services	-	-	-	-	-	15,058	-	-	-
Supplies	-	-	12	-	-	6,154	-	-	-
Other services and charges	-	4,500	1,596	-	-	5,783	-	-	-
Capital outlay	-	-	-	-	-	13,698	-	-	-
Other disbursements	-	-	500	-	6,634	-	-	-	-
Total disbursements	-	4,500	2,108	-	6,634	40,693	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	95	9,669	-	(809)	28,472	4,270	-	1,190
Cash and investments - ending	\$ 12	\$ 20,662	\$ 74,089	\$ 493	\$ 16,842	\$ 235,668	\$ 50,993	\$ 31,173	\$ 19,493

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

	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	Race & Gender Fairness Grant
Cash and investments - beginning	\$ 60,913	\$ 16,908	\$ 61,230	\$ 15,876	\$ 83,503	\$ 693,884	\$ 16,616	\$ -	\$ 2,322
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	21,473	10,117	18,889	6,320	-	187,607	9,133	14,277	-
Total receipts	21,473	10,117	18,889	6,320	-	187,607	9,133	14,277	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	19,575	7,445	-	15,500	-	238,872	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	11,344	-	2,000	-	-	14,277	-
Total disbursements	19,575	7,445	11,344	15,500	2,000	238,872	-	14,277	-
Excess (deficiency) of receipts over (under) disbursements	1,898	2,672	7,545	(9,180)	(2,000)	(51,265)	9,133	-	-
Cash and investments - ending	\$ 62,811	\$ 19,580	\$ 68,775	\$ 6,696	\$ 81,503	\$ 642,619	\$ 25,749	\$ -	\$ 2,322

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

	EMA-EMPG Competitive Grant	EMA Technology Equipment Grant	EMS Computer Technology Grant	A70-5-532455 PHEP Grant	Jail Maintenance Fund	Commu Corrections Income Fund	Prosecutor's Law Enforcement	Addt Jail Maintenance 10%	Sabic TIF Area
Cash and investments - beginning	\$ 34,126	\$ 1	\$ 7	\$ 36,018	\$ 279,535	\$ 287,592	\$ 1,162	\$ 81,342	\$ 3,531,196
Receipts:									
Taxes	-	-	-	-	-	-	-	-	324,863
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	206,454	126,709	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	1,080	-	-	25,000	-	-	-	68,818	324,863
Total receipts	1,080	-	-	25,000	206,454	126,709	-	68,818	649,726
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	27,490	-	-	-	-
Other services and charges	-	-	-	-	160,647	-	-	-	-
Capital outlay	-	-	-	-	3,248	-	-	-	-
Other disbursements	-	-	-	23,303	-	98,329	-	-	88,931
Total disbursements	-	-	-	23,303	191,385	98,329	-	-	88,931
Excess (deficiency) of receipts over (under) disbursements	1,080	-	-	1,697	15,069	28,380	-	68,818	560,795
Cash and investments - ending	\$ 35,206	\$ 1	\$ 7	\$ 37,715	\$ 294,604	\$ 315,972	\$ 1,162	\$ 150,160	\$ 4,091,991

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

	62- Corridor Allocation Fund	BWXT Allocation Fund	Hazardous Substances	Payment In Lieu of Taxes	State Forfeiture Fund	Interstate Compact Fee State	Federal Forfeiture Fund	20.600 Operation Pullover	CFDA #20.703 EMA-HMEP Grant
Cash and investments - beginning	\$ 1,057,246	\$ 106,287	\$ 22,750	\$ 76,138	\$ 15,925	\$ 125	\$ 87,931	\$ 2,367	\$ 40
Receipts:									
Taxes	105,025	4,064	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	11,445	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	105,025	4,064	-	8,985	6,969	655	-	3,513	-
Total receipts	210,050	8,128	-	20,430	6,969	655	-	3,513	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	100	-
Supplies	-	-	-	-	-	-	4,537	-	-
Other services and charges	-	-	-	-	3,652	-	-	-	-
Capital outlay	-	-	-	-	-	-	2,745	-	-
Other disbursements	-	-	-	-	-	780	-	-	-
Total disbursements	-	-	-	-	3,652	780	7,282	100	-
Excess (deficiency) of receipts over (under) disbursements	210,050	8,128	-	20,430	3,317	(125)	(7,282)	3,413	-
Cash and investments - ending	\$ 1,267,296	\$ 114,415	\$ 22,750	\$ 96,568	\$ 19,242	\$ -	\$ 80,649	\$ 5,780	\$ 40

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

	20.602 Rural Demo Proj Grant	11.558 ARRA GIS Database Exchange	OCRA Covid 19 Program	Covid Testing Site Grant	American Rescue Plan	ZIKA Grant	Drug Free Comm Drug Test	Posey County HAVA Grant (2016)	Theft Recovery VIA Insurance
Cash and investments - beginning	\$ 1,488	\$ 500	\$ 6,250	\$ 10,034	\$ 729,813	\$ 2,000	\$ 1,939	\$ 2,320	\$ 18,121
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	2,469,449	-	-	-	-
Total receipts	-	-	-	-	2,469,449	-	-	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	1,190,585	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	6,250	-	-	-	1,896	-	18,121
Total disbursements	-	-	6,250	-	1,190,585	-	1,896	-	18,121
Excess (deficiency) of receipts over (under) disbursements	-	-	(6,250)	-	1,278,864	-	(1,896)	-	(18,121)
Cash and investments - ending	\$ 1,488	\$ 500	\$ -	\$ 10,034	\$ 2,008,677	\$ 2,000	\$ 43	\$ 2,320	\$ -

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

	Property Tax Replacement Credit	Community Coordination Grant	CFDA 97.042 Homeland Security	Child Advocacy Fund	Sheriff Reserve	Reassessment 2009	Immunization and Vaccine Fund	Community Foundation Health Grant	Community Corrections Grant Oddys
Cash and investments - beginning	\$ 3	\$ -	\$ 31,339	\$ 629	\$ 17,125	\$ 1,820	\$ 2,839	\$ 1,798	\$ 443,288
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	816	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	59,000	-	-	1,758	-	7,032	-	-
Total receipts	-	59,000	-	-	1,758	816	7,032	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	2,107	-	-	-	-
Other services and charges	-	26,831	-	-	69	-	-	-	-
Capital outlay	-	-	-	-	750	-	-	-	-
Other disbursements	-	-	-	-	-	2,636	9,813	-	443,288
Total disbursements	-	26,831	-	-	2,926	2,636	9,813	-	443,288
Excess (deficiency) of receipts over (under) disbursements	-	32,169	-	-	(1,168)	(1,820)	(2,781)	-	(443,288)
Cash and investments - ending	\$ 3	\$ 32,169	\$ 31,339	\$ 629	\$ 15,957	\$ -	\$ 58	\$ 1,798	\$ -

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

	Opioid Restricted Settlement	Opioid Unrestricted Settlement	Little Creek - Drain Mfce	Country Mark Co Allocation	97.073 State Homeland Security	Covid19 HD School Grant 93.354	Cares Provider Relief Fund	Agreement for Emergency Respon	LATC Fund
Cash and investments - beginning	\$ -	\$ -	\$ 286,708	\$ 83,447	\$ 708	\$ -	\$ 6,090	\$ -	\$ -
Receipts:									
Taxes	-	-	-	220,192	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	86,047	112,357	-	82,500	-	-	-
Total receipts	-	-	86,047	332,549	-	82,500	-	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	47,331	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	430	-	-	-
Total disbursements	-	-	47,331	-	-	430	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	38,716	332,549	-	82,070	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 325,424	\$ 415,996	\$ 708	\$ 82,070	\$ 6,090	\$ -	\$ -

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

	Community Paramedic Grant	Community Crossing Grant-State	93,788 Ind State Opioid Respon	Opioid Information Mailer Grant	Posey County Redevelopment Authority	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 67,622	\$ -	\$ 5,103,301	\$ 49,808,346
Receipts:						
Taxes	-	-	-	-	-	18,862,346
Licenses and permits	-	-	-	-	-	242,191
Intergovernmental receipts	-	-	-	-	-	5,072,422
Charges for services	-	-	-	-	-	2,577,284
Fines and forfeits	-	-	-	-	-	1,925,706
Other receipts	-	-	14,500	-	50,563	73,790,440
Total receipts	-	-	14,500	-	50,563	102,470,389
Disbursements:						
Personal services	-	-	-	-	-	13,239,643
Supplies	-	-	-	-	-	1,885,194
Other services and charges	-	-	-	-	-	12,657,609
Capital outlay	-	-	-	-	-	54,906,771
Other disbursements	-	-	68,726	-	330,544	15,023,660
Total disbursements	-	-	68,726	-	330,544	97,712,877
Excess (deficiency) of receipts over (under) disbursements	-	-	(54,226)	-	(279,981)	4,757,512
Cash and investments - ending	\$ -	\$ -	\$ 13,396	\$ -	\$ 4,823,320	\$ 54,565,856

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	After Settlement	Odyssey ONB	Inmate Trust	Child Support ONB	Inmate Commissary	Juvenile Detention Alt. Initia	County General	Accident Reports	City & Town Court Cost
Cash and investments - beginning	\$ 1,046,574	\$ 950,387	\$ 50,441	\$ 560	\$ 45,334	\$ 3,993	\$ 16,255,127	\$ 5,722	\$ 76,726
Receipts:									
Taxes	930,597	-	-	-	-	-	13,188,062	-	-
Licenses and permits	-	-	-	-	-	-	110,133	-	-
Intergovernmental receipts	-	-	-	-	-	-	86,214	-	-
Charges for services	-	-	331,738	-	200,961	-	1,957,237	-	-
Fines and forfeits	-	1,813,401	-	113,364	-	-	106,098	-	7,227
Other receipts	-	-	-	-	-	-	2,199,769	1,907	-
Total receipts	930,597	1,813,401	331,738	113,364	200,961	-	17,647,513	1,907	7,227
Disbursements:									
Personal services	-	-	-	-	-	-	9,687,030	-	-
Supplies	-	-	-	-	-	-	481,639	-	-
Other services and charges	-	-	-	-	-	-	3,120,735	-	-
Debt service - principal and interest	-	-	-	-	-	-	948,000	-	-
Capital outlay	-	-	-	-	-	-	605,828	-	-
Other disbursements	1,046,574	1,876,896	347,834	113,298	201,220	-	25,000	-	-
Total disbursements	1,046,574	1,876,896	347,834	113,298	201,220	-	14,868,232	-	-
Excess (deficiency) of receipts over (under) disbursements	(115,977)	(63,495)	(16,096)	66	(259)	-	2,779,281	1,907	7,227
Cash and investments - ending	\$ 930,597	\$ 886,892	\$ 34,345	\$ 626	\$ 45,075	\$ 3,993	\$ 19,034,408	\$ 7,629	\$ 83,953

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Clerk's Record Perpetuation	Comm Corrections Grant	Community Transition Program	Congressional School Intr	Congressional School Prin	Convention Visitor And Tour Pr	Sales Disclosure (County)	Cumulative Bridge	Cum. Capital - County
Cash and investments - beginning	\$ 158,752	\$ 232,576	\$ 215,210	\$ 21,194	\$ 44,500	\$ 169,839	\$ 12,848	\$ 1,140,363	\$ 980,783
Receipts:									
Taxes	-	-	-	-	-	-	-	2,037,800	432,746
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	9,194	3,242
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	21,360	-	-	-	-	-	-	-	-
Other receipts	-	16,481	2,875	-	-	124,242	6,130	27,856	2
Total receipts	21,360	16,481	2,875	-	-	124,242	6,130	2,074,850	435,990
Disbursements:									
Personal services	-	-	-	-	-	53,450	-	425,308	-
Supplies	-	-	-	-	-	100	-	354,489	-
Other services and charges	-	-	-	-	-	40,600	-	939,968	350,736
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	21,194	44,500	300	-	36,519	-
Other disbursements	-	156,259	-	-	-	-	-	-	-
Total disbursements	-	156,259	-	21,194	44,500	94,450	-	1,756,284	350,736
Excess (deficiency) of receipts over (under) disbursements	21,360	(139,778)	2,875	(21,194)	(44,500)	29,792	6,130	318,566	85,254
Cash and investments - ending	\$ 180,112	\$ 92,798	\$ 218,085	\$ -	\$ -	\$ 199,631	\$ 18,978	\$ 1,458,929	\$ 1,066,037

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Drug Free Communities	GIS Mapping	D.A.R.E.	Local Emergency Planning	Enhanced Access Recorders	Sheriff's Firearms	Health Board	County ID Security Protection	Health Maintenance
Cash and investments - beginning	\$ 36,495	\$ 4,500	\$ 100	\$ 29,816	\$ 53,932	\$ 40,063	\$ 515,241	\$ 26,120	\$ 39,747
Receipts:									
Taxes	-	-	-	-	-	-	325,132	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	2,436	-	-
Charges for services	-	-	-	-	-	-	-	3,745	-
Fines and forfeits	29,550	-	-	-	-	-	-	-	-
Other receipts	1	-	-	9,871	35,906	19,711	37,263	-	62,255
Total receipts	29,551	-	-	9,871	35,906	19,711	364,831	3,745	62,255
Disbursements:									
Personal services	-	-	-	-	-	-	381,345	-	-
Supplies	-	-	-	2,108	-	-	17,278	-	6,586
Other services and charges	36,376	-	-	3,800	18,914	-	41,433	-	10,722
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	1,494	-	9,754	13,866	15,499	40,377
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	36,376	-	-	7,402	18,914	9,754	453,922	15,499	57,685
Excess (deficiency) of receipts over (under) disbursements	(6,825)	-	-	2,469	16,992	9,957	(89,091)	(11,754)	4,570
Cash and investments - ending	\$ 29,670	\$ 4,500	\$ 100	\$ 32,285	\$ 70,924	\$ 50,020	\$ 426,150	\$ 14,366	\$ 44,317

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Local Roads & Streets	LIT Public Safety County Share	MVH Restricted	Misdemeanant Fund County Corr	Highway	Plat Book Maintenance	Rainy Day Fund	Recorders Record Perpetuation	Riverboat County Share
Cash and investments - beginning	\$ 322,960	\$ 1,287,134	\$ 1,408,276	\$ 82,191	\$ 1,092,351	\$ 98,718	\$ 2,718,265	\$ 113,728	\$ 444,882
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	2,105,708	-	-	-	-
Charges for services	-	-	-	-	-	14,170	-	81,681	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	491,227	1,585,489	1,801,208	15,362	305,402	660	-	-	78,529
Total receipts	491,227	1,585,489	1,801,208	15,362	2,411,110	14,830	-	81,681	78,529
Disbursements:									
Personal services	-	1,114,619	337,709	-	1,634,428	-	-	-	120,000
Supplies	-	125,100	310,892	-	378,206	-	-	-	-
Other services and charges	502,356	58,069	580,780	-	229,102	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	16,570	141,854	-	17,020	63,364	-	-	105,999	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	518,926	1,439,642	1,229,381	17,020	2,305,100	-	-	105,999	120,000
Excess (deficiency) of receipts over (under) disbursements	(27,699)	145,847	571,827	(1,658)	106,010	14,830	-	(24,318)	(41,471)
Cash and investments - ending	\$ 295,261	\$ 1,432,981	\$ 1,980,103	\$ 80,533	\$ 1,198,361	\$ 113,548	\$ 2,718,265	\$ 89,410	\$ 403,411

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Sex & Violent Offender Admin F	Supplemental Public Defender	Surplus Tax Collected	Commissioners Sale	Tax Sale Redemption	Surplus Tax Sale	Tobacco Master Settlement	Unsafe Building Fund	Victims Assistance
Cash and investments - beginning	\$ 4,356	\$ 44,555	\$ 58,575	\$ 12,052	\$ 112	\$ 673,585	\$ 76,513	\$ 17,146	\$ 3,813
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	5,435	-	-	-	-	-	-	-
Other receipts	-	-	61,336	500	51,824	188,186	8,865	614	-
Total receipts	-	5,435	61,336	500	51,824	188,186	8,865	614	-
Disbursements:									
Personal services	-	-	-	-	-	-	136	-	-
Supplies	-	-	-	-	-	-	3,278	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	1,543	-	-	-	51,823	342,748	35,475	-	-
Other disbursements	-	-	29,912	-	-	-	-	-	-
Total disbursements	1,543	-	29,912	-	51,823	342,748	38,889	-	-
Excess (deficiency) of receipts over (under) disbursements	(1,543)	5,435	31,424	500	1	(154,562)	(30,024)	614	-
Cash and investments - ending	\$ 2,813	\$ 49,990	\$ 89,999	\$ 12,552	\$ 113	\$ 519,023	\$ 46,489	\$ 17,760	\$ 3,813

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	GAL/CASA	Auditors Ineligible Deductions	County Offender Transportation	Posey County 911	Reassessment (2015)	LOIT Special Distribution 2016	Adult Probation	Juvenile Probation	EMS Maintenance
Cash and investments - beginning	\$ 399	\$ 100,109	\$ 2,093	\$ 440,423	\$ 1,327,947	\$ 28,472	\$ 109,890	\$ 9,158	\$ 207,125
Receipts:									
Taxes	-	-	-	-	402,981	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	2,412	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	62,536	1,554	-
Other receipts	-	-	1,187	442,349	-	-	-	-	135,330
Total receipts	-	-	1,187	442,349	405,393	-	62,536	1,554	135,330
Disbursements:									
Personal services	-	-	-	372,333	123,478	-	-	-	-
Supplies	-	-	-	-	2,817	-	-	-	134,958
Other services and charges	-	7,776	-	48,720	225,421	-	14,669	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	3,684	-	70,786	2,792	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	11,460	-	491,839	354,508	-	14,669	-	134,958
Excess (deficiency) of receipts over (under) disbursements	-	(11,460)	1,187	(49,490)	50,885	-	47,867	1,554	372
Cash and investments - ending	\$ 399	\$ 88,649	\$ 3,280	\$ 390,933	\$ 1,378,832	\$ 28,472	\$ 157,757	\$ 10,712	\$ 207,497

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	K-9 Program Fund	Payroll	Sheriff Pension Holding (Retir)	Settlement Fund	Wheel And Sur Tax	CVET Fund	Weed Cutting Assessment	Delinquent Sewer Liens	Financial Institution Tax
Cash and investments - beginning	\$ 12,273	\$ 199,523	\$ 7,281	\$ -	\$ 271,133	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	15,121,573	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	154,716
Charges for services	-	39,186	-	-	-	-	-	-	-
Fines and forfeits	-	-	12,933	-	-	-	-	-	-
Other receipts	1,138	2,880,712	11,330	30,974,176	688,316	198,382	8,035	12,582	156,612
Total receipts	1,138	2,919,898	24,263	46,095,749	688,316	198,382	8,035	12,582	311,328
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	713	-	-	-	-	-	-	-	-
Other services and charges	5,033	664,816	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	534	28,425	46,095,749	693,826	198,382	8,035	12,582	311,328
Other disbursements	-	2,232,678	-	-	-	-	-	-	-
Total disbursements	5,746	2,898,028	28,425	46,095,749	693,826	198,382	8,035	12,582	311,328
Excess (deficiency) of receipts over (under) disbursements	(4,608)	21,870	(4,162)	-	(5,510)	-	-	-	-
Cash and investments - ending	\$ 7,665	\$ 221,393	\$ 3,119	\$ -	\$ 265,623	\$ -	\$ -	\$ -	\$ -

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Local Income Tax Property Tax	Fines & Forfeitures	Infractions	Overweight Vehicles	Special Death Benefit Fund	Sales Disclosure State	Coroners Cont Ed	Mortgage Fee Fund	Inheritance Tax
Cash and investments - beginning	\$ 43,092	\$ 538	\$ 2,956	\$ -	\$ 185	\$ 550	\$ 58	\$ 168	\$ 607
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	2,047	-
Fines and forfeits	-	1,115	27,376	-	2,360	-	-	-	-
Other receipts	472,587	-	-	-	-	5,880	1,748	-	-
Total receipts	472,587	1,115	27,376	-	2,360	5,880	1,748	2,047	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	503,501	671	26,367	-	2,080	5,900	1,578	2,010	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	503,501	671	26,367	-	2,080	5,900	1,578	2,010	-
Excess (deficiency) of receipts over (under) disbursements	(30,914)	444	1,009	-	280	(20)	170	37	-
Cash and investments - ending	\$ 12,178	\$ 982	\$ 3,965	\$ -	\$ 465	\$ 530	\$ 228	\$ 205	\$ 607

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Education Plate Fees	Riverboat Revenue Sharing	LIT Certified Shares	Safety Tax	PCA	93.563 Title IV D Incentive	Prosecutor IV-D	Clerks Incentive Post 99	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 56	\$ 41,997	\$ 1,716,054	\$ -	\$ 91	\$ 84,147	\$ 114,837	\$ 72,732	\$ 34,823
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	18,999
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	469	141,832	3,746,934	2,109,759	25	6,717	10,099	6,717	-
Total receipts	469	141,832	3,746,934	2,109,759	25	6,717	10,099	6,717	18,999
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	393	-	-
Other services and charges	-	-	-	-	-	-	-	-	27,961
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	469	120,953	3,746,933	2,109,759	-	-	117	8,668	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	469	120,953	3,746,933	2,109,759	-	-	510	8,668	27,961
Excess (deficiency) of receipts over (under) disbursements	-	20,879	1	-	25	6,717	9,589	(1,951)	(8,962)
Cash and investments - ending	\$ 56	\$ 62,876	\$ 1,716,055	\$ -	\$ 116	\$ 90,864	\$ 124,426	\$ 70,781	\$ 25,861

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	LIT Economic Development	Lease Rental Jail	Retainage W. Lowe	Bail Bond	Health Board Gift Fund	Building Comm Fund	CEDIT County Share	User Law Enforcement Fund	Law Enforcement-Sheriff
Cash and investments - beginning	\$ -	\$ 1,728	\$ 2,272	\$ 155	\$ 2,880	\$ 231,331	\$ 3,214,708	\$ 563	\$ 292
Receipts:									
Taxes	-	-	-	-	-	-	4,823,651	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	4,219,520	-	-	-	500	-	-	3,424	-
Total receipts	4,219,520	-	-	-	500	-	4,823,651	3,424	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	781	-	-	2,777	-
Other disbursements	4,219,520	-	-	-	-	-	4,788,639	-	-
Total disbursements	4,219,520	-	-	-	781	-	4,788,639	2,777	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	(281)	-	35,012	647	-
Cash and investments - ending	\$ -	\$ 1,728	\$ 2,272	\$ 155	\$ 2,599	\$ 231,331	\$ 3,249,720	\$ 1,210	\$ 292

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	CERT Grant	Elected Official Training Fund	Pretrial Diversion	Juvenile Informal ADJ Program	Users Fees Fund	Deferral Program Fee	Jury Users Fees	Sheriff-Work Release	Compton Ditch Maintenance
Cash and investments - beginning	\$ 12	\$ 20,662	\$ 74,089	\$ 493	\$ 16,842	\$ 235,668	\$ 50,993	\$ 31,173	\$ 19,493
Receipts:									
Taxes	-	-	-	-	-	-	-	-	130
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	3,745	-	-	-	-	-	-	-
Fines and forfeits	-	-	11,869	-	6,611	82,548	7,308	-	-
Other receipts	-	143	-	-	-	-	-	-	1,072
Total receipts	-	3,888	11,869	-	6,611	82,548	7,308	-	1,202
Disbursements:									
Personal services	-	-	-	-	-	11,489	-	-	-
Supplies	-	-	606	-	-	5,694	-	-	-
Other services and charges	-	5,817	1,325	-	-	10,534	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	7,263	78,381	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	5,817	1,931	-	7,263	106,098	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	(1,929)	9,938	-	(652)	(23,550)	7,308	-	1,202
Cash and investments - ending	\$ 12	\$ 18,733	\$ 84,027	\$ 493	\$ 16,190	\$ 212,118	\$ 58,301	\$ 31,173	\$ 20,695

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	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	Race & Gender Fairness Grant
Cash and investments - beginning	\$ 62,811	\$ 19,580	\$ 68,775	\$ 6,696	\$ 81,503	\$ 642,619	\$ 25,749	\$ -	\$ 2,322
Receipts:									
Taxes	7,442	3,570	5,108	1,900	-	45,980	1,615	3,460	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	14,956	6,480	13,819	4,464	-	141,941	6,879	10,960	-
Total receipts	22,398	10,050	18,927	6,364	-	187,921	8,494	14,420	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	23,191	1,531	-	5,721	100,064	-	14,420	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	23,191	1,531	-	5,721	100,064	-	14,420	-
Excess (deficiency) of receipts over (under) disbursements	22,398	(13,141)	17,396	6,364	(5,721)	87,857	8,494	-	-
Cash and investments - ending	\$ 85,209	\$ 6,439	\$ 86,171	\$ 13,060	\$ 75,782	\$ 730,476	\$ 34,243	\$ -	\$ 2,322

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	EMA-EMPG Competitive Grant	EMA Technology Equipment Grant	EMS Computer Technology Grant	A70-5-532455 PHEP Grant	Jail Maintenance Fund	Commu Corrections Income Fund	Prosecutor's Law Enforcement	Addt Jail Maintenance 10%	Sabic TIF Area
Cash and investments - beginning	\$ 35,206	\$ 1	\$ 7	\$ 37,715	\$ 294,604	\$ 315,972	\$ 1,162	\$ 150,160	\$ 4,091,991
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	231,481	176,661	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	84,319	-	-	29,999	1,343	-	-	72,713	65,938
Total receipts	84,319	-	-	29,999	232,824	176,661	-	72,713	65,938
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	69,990	-	-	-	-
Other services and charges	-	-	-	-	150,309	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	45,985	-	-	7,546	50,316	93,142	-	1,648	65,695
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	45,985	-	-	7,546	270,615	93,142	-	1,648	65,695
Excess (deficiency) of receipts over (under) disbursements	38,334	-	-	22,453	(37,791)	83,519	-	71,065	243
Cash and investments - ending	\$ 73,540	\$ 1	\$ 7	\$ 60,168	\$ 256,813	\$ 399,491	\$ 1,162	\$ 221,225	\$ 4,092,234

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	62- Corridor Allocation Fund	BWXT Allocation Fund	Hazardous Substances	Payment In Lieu of Taxes	State Forfeiture Fund	Interstate Compact Fee State	Federal Forfeiture Fund	20.600 Operation Pullover	CFDA #20.703 EMA-HMEP Grant
Cash and investments - beginning	\$ 1,267,296	\$ 114,415	\$ 22,750	\$ 96,568	\$ 19,242	\$ -	\$ 80,649	\$ 5,780	\$ 40
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	197,790	83,036	-	21,374	-	1,141	-	840	-
Total receipts	197,790	83,036	-	21,374	-	1,141	-	840	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	5,200	-	-
Other services and charges	-	-	-	-	-	-	361	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	828	15,397	841	34,000
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	828	20,958	841	34,000
Excess (deficiency) of receipts over (under) disbursements	197,790	83,036	-	21,374	-	313	(20,958)	(1)	(34,000)
Cash and investments - ending	\$ 1,465,086	\$ 197,451	\$ 22,750	\$ 117,942	\$ 19,242	\$ 313	\$ 59,691	\$ 5,779	\$ (33,960)

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	20.602 Rural Demo Proj Grant	11.558 ARRA GIS Database Exchange	OCRA Covid 19 Program	Covid Testing Site Grant	American Rescue Plan	ZIKA Grant	Drug Free Comm Drug Test	Posey County HAVA Grant (2016)	Theft Recovery VIA Insurance
Cash and investments - beginning	\$ 1,488	\$ 500	\$ -	\$ 10,034	\$ 2,008,677	\$ 2,000	\$ 43	\$ 2,320	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	3,700	-	-
Total receipts	-	-	-	-	-	-	3,700	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	54,189	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	3,742	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	54,189	-	3,742	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	(54,189)	-	(42)	-	-
Cash and investments - ending	\$ 1,488	\$ 500	\$ -	\$ 10,034	\$ 1,954,488	\$ 2,000	\$ 1	\$ 2,320	\$ -

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Property Tax Replacement Credit	Community Coordination Grant	CFDA 97.042 Homeland Security	Child Advocacy Fund	Sheriff Reserve	Reassessment 2009	Immunization and Vaccine Fund	Community Foundation Health Grant	Community Corrections Grant Odds
Cash and investments - beginning	\$ 3	\$ 32,169	\$ 31,339	\$ 629	\$ 15,957	\$ -	\$ 58	\$ 1,798	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	8,000	-	-	1,694	-	-	-	401,526
Total receipts	-	8,000	-	-	1,694	-	-	-	401,526
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	684	-	-	-	-
Other services and charges	-	30,823	-	-	1,707	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	2,690	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	401,526
Total disbursements	-	30,823	-	-	5,081	-	-	-	401,526
Excess (deficiency) of receipts over (under) disbursements	-	(22,823)	-	-	(3,387)	-	-	-	-
Cash and investments - ending	\$ 3	\$ 9,346	\$ 31,339	\$ 629	\$ 12,570	\$ -	\$ 58	\$ 1,798	\$ -

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Opioid Restricted Settlement	Opioid Unrestricted Settlement	Little Creek - Drain Mtce	Country Mark Co Allocation	97.073 State Homeland Security	Covid19 HD School Grant 93.354	Cares Provider Relief Fund	Agreement for Emergency Respon	LATC Fund
Cash and investments - beginning	\$ -	\$ -	\$ 325,424	\$ 415,996	\$ 708	\$ 82,070	\$ 6,090	\$ -	\$ -
Receipts:									
Taxes	-	-	18,284	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	94,257	36,891	67,552	258,077	-	28,400	-	1,000	100,000
Total receipts	94,257	36,891	85,836	258,077	-	28,400	-	1,000	100,000
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	31,050	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	33,362	-	-	-
Total disbursements	-	-	31,050	-	-	33,362	-	-	-
Excess (deficiency) of receipts over (under) disbursements	94,257	36,891	54,786	258,077	-	(4,962)	-	1,000	100,000
Cash and investments - ending	\$ 94,257	\$ 36,891	\$ 380,210	\$ 674,073	\$ 708	\$ 77,108	\$ 6,090	\$ 1,000	\$ 100,000

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Community Paramedic Grant	Community Crossing Grant-State	93.788 Ind State Opioid Respon	Opioid Information Mailer Grant	Posey County Redevelopment Authority	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 13,396	\$ -	\$ 4,823,320	\$ 54,565,858
Receipts:						
Taxes	-	-	-	-	-	37,350,031
Licenses and permits	-	-	-	-	-	110,133
Intergovernmental receipts	-	-	-	-	-	2,363,922
Charges for services	-	-	-	-	-	3,061,651
Fines and forfeits	-	-	-	-	-	2,312,645
Other receipts	90,630	1,000,000	60,000	4,515	20,319,065	76,604,345
Total receipts	90,630	1,000,000	60,000	4,515	20,319,065	121,802,727
Disbursements:						
Personal services	-	-	-	-	-	14,261,325
Supplies	-	-	-	-	-	1,900,731
Other services and charges	-	1,000,000	-	-	-	8,183,052
Debt service - principal and interest	-	-	-	-	-	948,000
Capital outlay	183,844	-	58,434	341	-	56,350,484
Other disbursements	-	-	-	-	10,684,985	26,157,703
Total disbursements	183,844	1,000,000	58,434	341	10,684,985	107,801,295
Excess (deficiency) of receipts over (under) disbursements	(93,214)	-	1,566	4,174	9,634,080	14,001,432
Cash and investments - ending	\$ (93,214)	\$ -	\$ 14,962	\$ 4,174	\$ 14,457,400	\$ 68,567,290

POSEY COUNTY
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2023

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,835,786</u>	<u>\$ 2,488,158</u>

POSEY COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Global	tower-E911 equipment	\$ 12,660	01/01/96	12/31/32
UNITED FIDELTY	PHONE SYSTEM	73,873	05/15/18	05/11/28
KAJ Properties, LLC	tower-E911 equipment	7,200	07/01/22	07/01/25
SBA Towers X, LLC	tower-E911 equipment	21,493	06/01/18	06/01/28
Posey County Jail Building Corporation	Jail Addition	<u>949,000</u>	01/15/17	01/15/36
Total governmental activities		<u>1,064,226</u>		
Total of annual lease payments		<u>\$ 1,064,226</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Redevelopment Authority: Revenue bonds	Western Bypass BAN	\$ 15,000,000	\$ -
Totals		<u>\$ 15,000,000</u>	<u>\$ -</u>

POSEY COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2023

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 38,445,924
Infrastructure	455,947,629
Buildings	15,836,048
Machinery, equipment, and vehicles	<u>5,777,042</u>
Total governmental activities	<u>516,006,643</u>
Total capital assets	<u><u>\$ 516,006,643</u></u>

OTHER REPORTS

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