

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

FINANCIAL STATEMENT AUDIT REPORT

OF

POSEY COUNTY, INDIANA

January 1, 2016 to December 31, 2017



**FILED**  
10/06/2018



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Kyle J. Haney (Vacant) Sarah Beth Meighen	01-01-15 to 01-11-16 01-12-16 to 01-24-16 01-25-16 to 12-31-18
County Treasurer	Justin W. White Vicki J. Peerman	01-01-13 to 12-31-16 01-01-17 to 12-31-20
Clerk of the Circuit Court	Betty B. Postlethweight	01-01-15 to 12-31-18
County Sheriff	Gregory R. Oeth	01-01-15 to 12-31-18
County Recorder	Mary Rhoades	01-01-15 to 12-31-18
President of the Board of County Commissioners	Carl A. Schmitz James Alsop	01-01-16 to 12-31-16 01-01-17 to 12-31-18
President of the County Council	Robert Gentil Donald Mattingly Heather Allyn	01-01-16 to 12-31-16 01-01-17 to 12-31-17 01-01-18 to 12-31-18



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF POSEY COUNTY, INDIANA

### **Report on the Financial Statement**

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, 2016 to December 31, 2017, and the related notes to the financial statement as listed in the Table of Contents.

### ***Management's Responsibility for the Financial Statement***

Management is responsible for the preparation and fair presentation of this 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 a financial statement that is free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Basis for 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.

***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 Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance 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, 2016 to December 31, 2017.


***Opinion on Regulatory Basis of Accounting***

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, 2016 to December 31, 2017, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Matters***

*Other Information*

Our audit 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, Schedule of Leases and Debt, and Schedule of Capital Assets, 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 auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

  
Paul D. Joyce, CPA  
State Examiner

September 5, 2018

## 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, 2016 and 2017

Fund	Cash and Investments			Cash and Investments			Cash and Investments		
	01-01-16	Receipts	Disbursements	12-31-16	Receipts	Disbursements	12-31-17		
After Settlement Collection	\$ 819,052	\$ 672,719	\$ 819,052	\$ 672,719	\$ 1,048,587	\$ 672,719	\$ 1,048,587		
Jail Commissary	44,955	146,544	158,926	32,573	230,827	191,142	72,258		
Clerk's Trust	387,563	1,629,315	1,662,484	354,394	1,692,201	1,750,462	296,133		
County General	3,422,540	18,370,999	11,386,645	10,406,894	13,063,237	11,901,573	11,568,558		
Accident Report	1,159	1,851	-	3,010	883	-	3,893		
LIT Economic Development County Share	1,427,806	2,543,819	2,693,365	1,278,260	2,642,746	2,045,267	1,875,739		
Child Advocacy Fund Non-Reverting	629	-	-	629	-	-	629		
City and Town Court Costs	33,363	6,658	-	40,021	6,232	-	46,253		
Clerk's Records Perpetuation	47,195	18,504	3,829	61,870	17,124	4,348	74,646		
Community Corrections Grant Fund	57,890	294,613	236,032	116,471	535,889	307,101	345,259		
Community Transition Program	112,836	32,050	-	144,886	18,200	-	163,086		
Congressional School Interest	26,936	287	-	27,223	330	7,123	20,430		
Congressional School Principal	44,500	-	-	44,500	-	-	44,500		
Convention Visitor and Tour PR	160,222	109,022	18,680	250,564	99,432	145,000	204,996		
Sales Disclosure - County Share	28,679	3,265	-	31,944	2,905	3,990	30,859		
Cummulative Bridge	1,301,041	1,974,278	2,155,241	1,120,078	1,854,237	1,703,406	1,270,909		
Cummulative Capital County	757,904	1,076,957	1,062,311	772,550	408,116	477,452	703,214		
Drug Free Community	31,247	17,217	17,126	31,338	16,351	19,659	28,030		
GIS Mapping	2,500	2,000	-	4,500	-	-	4,500		
Local Emergency Planning	16,804	10,795	15,041	12,558	11,996	5,886	18,668		
Sheriff's Firearms	30,400	13,330	13,339	30,391	7,341	8,984	28,748		
Health Board	956,491	275,101	263,104	968,488	279,175	296,832	950,831		
Health Maintenance	84,745	49,759	46,749	87,755	16,570	47,093	57,232		
Local Roads and Streets	8,750	245,503	156,242	98,011	335,076	172,271	260,816		
Misdemeanant Fund County Corrections	55,702	18,500	39,827	34,375	18,500	11,090	41,785		
Highway	452,722	3,067,184	2,981,907	537,999	4,129,624	3,683,716	983,907		
Plat Book Maintenance	37,968	5,430	4,295	39,103	5,895	-	44,998		
Rainy Day Fund	2,171,835	547,398	2,000,000	719,233	-	14,697	704,536		
Reassessment - 2015	775,534	356,676	176,399	955,811	364,611	350,035	970,387		
Recorder's Records Perpetuation	217,507	70,875	104,104	184,278	73,800	97,085	160,993		
Riverboat County Share	547,109	98,764	117,069	528,804	197,524	141,328	585,000		
Sex and Violent Offender Administration	5,977	1,292	20	7,249	1,440	47	8,642		
Supplemental Public Defender	11,506	10,783	-	22,289	21,992	27,083	17,198		
Surplus Tax Collected	60,520	25,486	19,264	66,742	12,608	19,454	59,896		
Surveyor's Corner Perpetuation	10,299	5,575	-	15,874	13,210	8,714	20,370		
Commissioners Sale	15,328	4,661	9,602	10,387	-	2,095	8,292		

POSEY COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended December 31, 2016 and 2017

Fund	Cash and	Receipts	Disbursements	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments			Investments
	01-01-16			12-31-16			12-31-17
Tax Sale Redemption	3,210	41,776	40,259	4,727	18,943	23,098	572
Tax Sale Surplus	240,826	102,456	66,593	276,689	135,747	115,880	296,556
Tobacco Master Settlement	24,959	27,528	13,965	38,522	13,021	11,139	40,404
Unsafe Building Fund	2,175	-	-	2,175	-	-	2,175
Victim Assistance	3,813	-	-	3,813	-	-	3,813
GAL/CASA	399	-	-	399	-	-	399
Auditors Ineligible Deductions	78,994	2,281	-	81,275	4,714	-	85,989
Posey County 911	111,575	422,401	326,328	207,648	420,020	392,016	235,652
LOIT Special Distribution 2016	-	2,731,603	1,222,558	1,509,045	-	1,357,798	151,247
Adult Probation	65,876	66,302	54,596	77,582	59,727	57,350	79,959
Juvenile Probation	9,261	3,855	3,462	9,654	1,798	4,448	7,004
Sheriff Pension Holding	6,216	21,699	22,118	5,797	27,859	22,215	11,441
Settlement	-	36,990,057	36,990,057	-	37,813,358	37,813,358	-
LIT Public Safety County Share	-	-	3,200	(3,200)	1,268,069	976,615	288,254
Wheel Tax and Sur tax	183,970	640,928	633,215	191,683	737,211	724,300	204,594
CVET Fund	-	165,764	165,764	-	160,722	160,722	-
Weed Cutting Assessment	-	13,298	13,298	-	22,096	22,096	-
Delinquent Sewer Liens	211	8,888	9,099	-	6,280	6,280	-
Financial Institution Tax	-	215,054	215,054	-	193,510	193,510	-
COIT Homestead Credit	-	370,006	370,006	-	-	-	-
Fines and Forfeitures	63	647	580	130	263	369	24
Infractions	1,468	19,511	19,662	1,317	18,525	16,849	2,993
Special Death Benefit Fund	90	1,734	1,714	110	1,960	1,750	320
Sales Disclosure - (State)	315	3,260	3,280	295	2,905	2,720	480
Coroners Con't Education	148	2,804	2,802	150	2,945	2,793	302
Mortgage Fee Fund	203	2,758	2,751	210	2,740	2,530	420
DLGF Homestead Property Database	-	2	2	-	53	53	-
Sex and Violent Offender State Share	-	144	126	18	160	178	-
Inheritance Tax	9,370	-	9,370	-	587	-	587
Education Plate Fees	-	525	525	-	431	431	-
Riverboat Revenue Sharing	153,489	153,483	153,489	153,483	153,489	306,972	-
Posey County COIT	4,887,262	1,878,892	5,396,310	1,369,844	-	1,369,844	-
93.563 ARRA Prosecutor IV-D Incentive	417	-	-	417	-	417	-
93.563 ARRA Clerk IV-D Incentive	524	-	386	138	-	-	138
93.563 Title IV-D Incentive	40,294	6,887	4,800	42,381	7,873	-	50,254
93.563 Prosecutor IV-D Incentive	66,403	10,361	5,000	71,764	11,854	6,090	77,528

POSEY COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended December 31, 2016 and 2017

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-16	Receipts	Disbursements	12-31-16	Receipts	Disbursements	12-31-17
93.563 Clerk IV-D Incentive-Post '99	55,693	6,887	1,773	60,807	7,873	775	67,905
EDIT Distribution Fund	-	3,432,266	3,432,266	-	-	-	-
COIT Distribution Fund	-	2,933,195	2,933,195	-	-	-	-
Blight Elimination Grant	-	225,464	214,012	11,452	348,804	358,931	1,325
D.A.R.E.	100	-	-	100	-	-	100
Enhanced Access Recorders	-	2,538	-	2,538	22,915	-	25,453
Law Enforcement Sheriff	292	-	-	292	-	-	292
Lease Rental Jail	1,728	-	-	1,728	-	-	1,728
Operation Pullover	-	5,111	5,111	-	-	-	-
Criminal Justice Grant D3-16-1001	(2,773)	2,773	-	-	-	-	-
SABIC TIF Area	151,614	496,000	-	647,614	779,957	-	1,427,571
LOIT 2016 Special Distribution	-	2,469,773	2,469,773	-	-	-	-
CFDA 20.703 EMA HMEP Grant	-	8,400	8,400	-	15,111	15,071	40
ZIKA Grant	-	3,000	1,000	2,000	-	-	2,000
2016 EMPG 97.042	-	-	-	-	4,240	4,240	-
Local Income Tax Property Tax	-	-	-	-	383,949	376,460	7,489
Safety Tax	-	-	-	-	1,714,060	1,714,060	-
LIT Economic Development	-	-	-	-	5,202,332	3,574,311	1,628,021
LIT Certified Shares	-	-	-	-	3,150,989	3,063,981	87,008
State Homeland Security	-	-	-	-	20,655	20,655	-
Retainage W. Lowe	2,272	-	-	2,272	-	-	2,272
Bail Bond	155	-	-	155	-	-	155
Health Board Gift Fund	1,278	-	-	1,278	1,000	269	2,009
Mental Health	597,454	310,787	316,819	591,422	164,430	755,852	-
Building Comm. Fund	210,712	-	1,426	209,286	-	-	209,286
User Law Enforcement Fund	18,872	6,464	22,736	2,600	6,039	3,891	4,748
County ID Security Protection	5,829	2,118	3,752	4,195	3,348	2,826	4,717
Cert Grant	12	-	-	12	-	-	12
Elected Official Training Fund	7,156	2,118	1,097	8,177	3,348	1,148	10,377
Pretrial Diversion	20,591	7,024	2,832	24,783	25,127	2,579	47,331
Juvenile Informal Adj Program	4,005	-	200	3,805	-	-	3,805
Users Fees Fund	19,779	-	1,465	18,314	-	1,645	16,669
Deferral Program Fee	112,058	72,433	66,544	117,947	37,923	31,134	124,736
Jury Users Fees	25,577	3,908	-	29,485	3,574	-	33,059
Work Release - User Fees - Sheriff	12,281	2,504	6,500	8,285	7,770	-	16,055
Compton Maintenance	11,637	1,143	-	12,780	1,148	-	13,928

POSEY COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended December 31, 2016 and 2017

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16	Receipts	Disbursements	Cash and Investments 12-31-17
Little Creek - Drain Mtce	36,286	87,598	41,136	82,748	86,797	32,406	137,139
Vaal - Drain Mtce	32,489	22,292	46,313	8,468	21,023	5,900	23,591
Whipple Ditch-Drain Mtce	35,590	9,668	13,832	31,426	9,434	14,714	26,146
Rueger Ditch - Drain Mtce	72,471	19,496	65,235	26,732	18,463	12,746	32,449
Persimmon Pond - Drain Mtce	9,259	6,396	8,729	6,926	6,665	-	13,591
Drain Improvements	53,503	15,000	-	68,503	-	-	68,503
Big Creek Maintenance	164,926	198,208	91,092	272,042	185,742	57,893	399,891
Wabash Levee	21,853	9,096	-	30,949	9,161	36,820	3,290
Black River Maintenance	-	14,749	14,749	-	14,743	14,743	-
Portable Light Grant	2,000	-	2,000	-	-	-	-
Race & Gender Fairness Grant	2,322	-	-	2,322	-	-	2,322
EMA-EMPG Competitive Grant	(13,567)	13,567	-	-	23,562	23,146	416
EMA Technology Equipment Grant	1	-	-	1	-	-	1
EMS Computer Technology Grant	7	-	-	7	-	-	7
A70-5-532455 PHEP Grant	6,214	81,148	76,978	10,384	29,897	19,933	20,348
A70-5-073165 Immunization Grant	(2,883)	4,547	1,664	-	-	-	-
Jail Maintenance Fund	189,264	38,731	73,884	154,111	67,032	14,659	206,484
Comm Corrections Income Fund	181,307	72,089	15,929	237,467	59,720	5,247	291,940
Prosecutor's Law Enforcement	757	405	-	1,162	-	-	1,162
Payroll Fund	372,876	6,063,915	6,055,124	381,667	6,061,101	5,996,823	445,945
Hazardous Substances	22,750	-	-	22,750	-	-	22,750
Payment In Lieu Of Taxes	7,791	69,867	60,489	17,169	9,577	-	26,746
Federal Forfeiture Fund	4,828	-	-	4,828	92,154	-	96,982
20.600 Operation Pullover	8,002	6,379	10,413	3,968	5,218	6,181	3,005
20.602 Rural Demo Proj Grant	-	1,478	-	1,478	692	682	1,488
CFDA 97.042 Homeland Security	31,339	-	-	31,339	-	-	31,339
11.558 ARRA GIS Data Exchange	500	-	-	500	-	-	500
Posey County HAVA Grant (2016)	2,320	-	-	2,320	-	-	2,320
Property Tax Replacement Credit	3	-	-	3	-	-	3
Totals	<u>\$ 22,557,275</u>	<u>\$ 92,340,649</u>	<u>\$ 87,977,490</u>	<u>\$ 26,920,434</u>	<u>\$ 86,819,092</u>	<u>\$ 83,877,194</u>	<u>\$ 29,862,332</u>

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

POSEY COUNTY  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

*A. Reporting Entity*

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides some or all of the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The accompanying financial statement presents the financial information for the County.

*B. Basis of Accounting*

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

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

*C. Cash and Investments*

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

*D. Receipts*

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

*Taxes.* Amounts received from 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.* 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.

POSEY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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).

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

*E. Disbursements*

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

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

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

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

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

*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.

POSEY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*G. Fund Accounting*

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) 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.

POSEY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

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

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

Indiana Public Retirement System  
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

POSEY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

*Funding Policy*

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

**C. County Police Benefit Plan**

*Plan Description*

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

*Funding Policy*

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

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This was a result of an error made in the County Auditor's office. A new fund had been established for use in the year 2017. A claim was paid from that fund on December 29, 2016. No receipts or disbursements should have been posted to that fund in the year 2016. The error was corrected in 2017.

**Note 8. Holding Corporation**

The County has entered into a capital lease with the Posey County Jail Building Corporation (the lessor). 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 2016 and 2017 totaled \$72,124 and \$338,000, respectively.

#### OTHER INFORMATION - UNAUDITED

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.

POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	After Settlement Collection	Jail Commissary	Clerk's Trust	County General	Accident Report	LIT Economic Development County Share	Child Advocacy Fund Non-Reverting
Cash and investments - beginning	\$ 819,052	\$ 44,955	\$ 387,563	\$ 3,422,540	\$ 1,159	\$ 1,427,806	\$ 629
Receipts:							
Taxes	-	-	-	4,078,058	-	-	-
Intergovernmental receipts	-	-	-	294,219	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	89,932	-	-	-
Other receipts	672,719	146,544	1,629,315	13,908,790	1,851	2,543,819	-
Total receipts	672,719	146,544	1,629,315	18,370,999	1,851	2,543,819	-
Disbursements:							
Personal services	-	-	-	7,907,139	-	-	-
Supplies	-	-	-	486,375	-	-	-
Other services and charges	-	-	-	1,933,176	-	2,145,967	-
Capital outlay	-	-	-	316,055	-	-	-
Other disbursements	819,052	158,926	1,662,484	743,900	-	547,398	-
Total disbursements	819,052	158,926	1,662,484	11,386,645	-	2,693,365	-
Excess (deficiency) of receipts over disbursements	(146,333)	(12,382)	(33,169)	6,984,354	1,851	(149,546)	-
Cash and investments - ending	\$ 672,719	\$ 32,573	\$ 354,394	\$ 10,406,894	\$ 3,010	\$ 1,278,260	\$ 629

POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections Grant Fund	Community Transition Program	Congressional School Interest	Congressional School Principal	Convention Visitor and Tour PR
Cash and investments - beginning	\$ 33,363	\$ 47,195	\$ 57,890	\$ 112,836	\$ 26,936	\$ 44,500	\$ 160,222
Receipts:							
Taxes	-	-	-	-	-	-	109,022
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	6,658	18,504	294,613	32,050	287	-	-
Total receipts	6,658	18,504	294,613	32,050	287	-	109,022
Disbursements:							
Personal services	-	3,553	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	276	-	-	-	-	4,811
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	236,032	-	-	-	13,869
Total disbursements	-	3,829	236,032	-	-	-	18,680
Excess (deficiency) of receipts over disbursements	6,658	14,675	58,581	32,050	287	-	90,342
Cash and investments - ending	\$ 40,021	\$ 61,870	\$ 116,471	\$ 144,886	\$ 27,223	\$ 44,500	\$ 250,564

POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Sales Disclosure - County Share	Cummulative Bridge	Cummulative Capital County	Drug Free Community	GIS Mapping	Local Emergency Planning	Sheriff's Firearms
Cash and investments - beginning	\$ 28,679	\$ 1,301,041	\$ 757,904	\$ 31,247	\$ 2,500	\$ 16,804	\$ 30,400
Receipts:							
Taxes	-	996,013	220,466	-	-	-	-
Intergovernmental receipts	-	64,100	14,188	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	17,217	-	-	-
Other receipts	3,265	914,165	842,303	-	2,000	10,795	13,330
Total receipts	3,265	1,974,278	1,076,957	17,217	2,000	10,795	13,330
Disbursements:							
Personal services	-	467,128	-	-	-	-	-
Supplies	-	351,902	-	-	-	3,232	-
Other services and charges	-	1,284,112	1,062,311	15,626	-	11,245	-
Capital outlay	-	52,099	-	-	-	564	-
Other disbursements	-	-	-	1,500	-	-	13,339
Total disbursements	-	2,155,241	1,062,311	17,126	-	15,041	13,339
Excess (deficiency) of receipts over disbursements	3,265	(180,963)	14,646	91	2,000	(4,246)	(9)
Cash and investments - ending	\$ 31,944	\$ 1,120,078	\$ 772,550	\$ 31,338	\$ 4,500	\$ 12,558	\$ 30,391

POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Health Board	Health Maintenance	Local Roads and Streets	Misdemeanant Fund County Corrections	Highway	Plat Book Maintenance	Rainy Day Fund
Cash and investments - beginning	\$ 956,491	\$ 84,745	\$ 8,750	\$ 55,702	\$ 452,722	\$ 37,968	\$ 2,171,835
Receipts:							
Taxes	136,532	-	-	-	-	-	-
Intergovernmental receipts	8,787	-	-	-	2,923,216	-	-
Charges for services	-	-	-	-	-	5,430	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	129,782	49,759	245,503	18,500	143,968	-	547,398
Total receipts	275,101	49,759	245,503	18,500	3,067,184	5,430	547,398
Disbursements:							
Personal services	202,896	378	-	-	1,555,607	-	-
Supplies	4,272	12,330	-	4,363	647,946	-	-
Other services and charges	53,846	727	156,242	21,464	610,519	-	-
Capital outlay	90	33,314	-	14,000	167,835	-	-
Other disbursements	2,000	-	-	-	-	4,295	2,000,000
Total disbursements	263,104	46,749	156,242	39,827	2,981,907	4,295	2,000,000
Excess (deficiency) of receipts over disbursements	11,997	3,010	89,261	(21,327)	85,277	1,135	(1,452,602)
Cash and investments - ending	\$ 968,488	\$ 87,755	\$ 98,011	\$ 34,375	\$ 537,999	\$ 39,103	\$ 719,233

POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat County Share	Sex and Violent Offender Administration	Supplemental Public Defender	Surplus Tax Collected	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 775,534	\$ 217,507	\$ 547,109	\$ 5,977	\$ 11,506	\$ 60,520	\$ 10,299
Receipts:							
Taxes	191,369	-	-	-	-	-	-
Intergovernmental receipts	12,316	-	-	-	-	-	-
Charges for services	-	70,875	-	-	-	-	5,575
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	152,991	-	98,764	1,292	10,783	25,486	-
Total receipts	<u>356,676</u>	<u>70,875</u>	<u>98,764</u>	<u>1,292</u>	<u>10,783</u>	<u>25,486</u>	<u>5,575</u>
Disbursements:							
Personal services	12,711	-	117,069	-	-	-	-
Supplies	6,681	-	-	-	-	-	-
Other services and charges	155,317	-	-	-	-	-	-
Capital outlay	1,690	-	-	-	-	-	-
Other disbursements	-	104,104	-	20	-	19,264	-
Total disbursements	<u>176,399</u>	<u>104,104</u>	<u>117,069</u>	<u>20</u>	<u>-</u>	<u>19,264</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>180,277</u>	<u>(33,229)</u>	<u>(18,305)</u>	<u>1,272</u>	<u>10,783</u>	<u>6,222</u>	<u>5,575</u>
Cash and investments - ending	<u>\$ 955,811</u>	<u>\$ 184,278</u>	<u>\$ 528,804</u>	<u>\$ 7,249</u>	<u>\$ 22,289</u>	<u>\$ 66,742</u>	<u>\$ 15,874</u>

POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Commissioners Sale	Tax Sale Redemption	Tax Sale Surplus	Tobacco Master Settlement	Unsafe Building Fund	Victim Assistance	GAL/CASA
Cash and investments - beginning	\$ 15,328	\$ 3,210	\$ 240,826	\$ 24,959	\$ 2,175	\$ 3,813	\$ 399
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	4,661	41,776	102,456	27,528	-	-	-
Total receipts	4,661	41,776	102,456	27,528	-	-	-
Disbursements:							
Personal services	-	-	-	12,192	-	-	-
Supplies	-	-	-	60	-	-	-
Other services and charges	-	-	-	1,713	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	9,602	40,259	66,593	-	-	-	-
Total disbursements	9,602	40,259	66,593	13,965	-	-	-
Excess (deficiency) of receipts over disbursements	(4,941)	1,517	35,863	13,563	-	-	-
Cash and investments - ending	\$ 10,387	\$ 4,727	\$ 276,689	\$ 38,522	\$ 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, 2016

	Auditors Ineligible Deductions	Posey County 911	LOIT Special Distribution 2016	Adult Probation	Juvenile Probation	Sheriff Pension Holding	Settlement
Cash and investments - beginning	\$ 78,994	\$ 111,575	\$ -	\$ 65,876	\$ 9,261	\$ 6,216	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	36,990,057
Intergovernmental receipts	-	-	2,731,603	-	-	-	-
Charges for services	2,002	-	-	-	-	-	-
Fines and forfeits	-	-	-	66,302	2,355	18,669	-
Other receipts	279	422,401	-	-	1,500	3,030	-
Total receipts	<u>2,281</u>	<u>422,401</u>	<u>2,731,603</u>	<u>66,302</u>	<u>3,855</u>	<u>21,699</u>	<u>36,990,057</u>
Disbursements:							
Personal services	-	289,108	-	42,700	-	-	-
Supplies	-	-	-	648	-	-	-
Other services and charges	-	13,120	957,914	6,000	1,668	-	-
Capital outlay	-	24,100	-	-	-	-	-
Other disbursements	-	-	264,644	5,248	1,794	22,118	36,990,057
Total disbursements	<u>-</u>	<u>326,328</u>	<u>1,222,558</u>	<u>54,596</u>	<u>3,462</u>	<u>22,118</u>	<u>36,990,057</u>
Excess (deficiency) of receipts over disbursements	<u>2,281</u>	<u>96,073</u>	<u>1,509,045</u>	<u>11,706</u>	<u>393</u>	<u>(419)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 81,275</u>	<u>\$ 207,648</u>	<u>\$ 1,509,045</u>	<u>\$ 77,582</u>	<u>\$ 9,654</u>	<u>\$ 5,797</u>	<u>\$ -</u>

POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	LIT Public Safety County Share	Wheel Tax and Sur tax	CVET Fund	Weed Cutting Assessment	Delinquent Sewer Liens	Financial Institution Tax	COIT Homestead Credit
Cash and investments - beginning	\$ -	\$ 183,970	\$ -	\$ -	\$ 211	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	165,764	-	-	215,054	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	640,928	-	13,298	8,888	-	370,006
Total receipts	-	640,928	165,764	13,298	8,888	215,054	370,006
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	3,200	633,215	165,764	13,298	9,099	215,054	370,006
Total disbursements	3,200	633,215	165,764	13,298	9,099	215,054	370,006
Excess (deficiency) of receipts over disbursements	(3,200)	7,713	-	-	(211)	-	-
Cash and investments - ending	\$ (3,200)	\$ 191,683	\$ -	\$ -	\$ -	\$ -	\$ -

POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Fines and Forfeitures	Infractions	Special Death Benefit Fund	Sales Disclosure - (State)	Coroners Con't Education	Mortgage Fee Fund	DLGF Homestead Property Database
Cash and investments - beginning	\$ 63	\$ 1,468	\$ 90	\$ 315	\$ 148	\$ 203	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	2,758	-
Fines and forfeits	647	19,511	1,734	-	-	-	-
Other receipts	-	-	-	3,260	2,804	-	2
Total receipts	<u>647</u>	<u>19,511</u>	<u>1,734</u>	<u>3,260</u>	<u>2,804</u>	<u>2,758</u>	<u>2</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	580	19,662	1,714	3,280	2,802	2,751	2
Total disbursements	<u>580</u>	<u>19,662</u>	<u>1,714</u>	<u>3,280</u>	<u>2,802</u>	<u>2,751</u>	<u>2</u>
Excess (deficiency) of receipts over disbursements	<u>67</u>	<u>(151)</u>	<u>20</u>	<u>(20)</u>	<u>2</u>	<u>7</u>	<u>-</u>
Cash and investments - ending	<u>\$ 130</u>	<u>\$ 1,317</u>	<u>\$ 110</u>	<u>\$ 295</u>	<u>\$ 150</u>	<u>\$ 210</u>	<u>\$ -</u>

POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Sex and Violent Offender State Share	Inheritance Tax	Education Plate Fees	Riverboat Revenue Sharing	Posey County COIT	93.563 ARRA Prosecutor IV-D Incentive	93.563 ARRA Clerk IV-D Incentive
Cash and investments - beginning	\$ -	\$ 9,370	\$ -	\$ 153,489	\$ 4,887,262	\$ 417	\$ 524
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	144	-	525	153,483	1,878,892	-	-
Total receipts	144	-	525	153,483	1,878,892	-	-
Disbursements:							
Personal services	-	-	-	-	2,755,734	-	-
Supplies	-	-	-	-	37,774	-	-
Other services and charges	-	-	-	-	2,586,872	-	-
Capital outlay	-	-	-	-	15,930	-	-
Other disbursements	126	9,370	525	153,489	-	-	386
Total disbursements	126	9,370	525	153,489	5,396,310	-	386
Excess (deficiency) of receipts over disbursements	18	(9,370)	-	(6)	(3,517,418)	-	(386)
Cash and investments - ending	\$ 18	\$ -	\$ -	\$ 153,483	\$ 1,369,844	\$ 417	\$ 138

POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive	93.563 Clerk IV-D Incentive-Post '99	EDIT Distribution Fund	COIT Distribution Fund	Blight Elimination Grant	D.A.R.E.
Cash and investments - beginning	\$ 40,294	\$ 66,403	\$ 55,693	\$ -	\$ -	\$ -	\$ 100
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	3,432,266	2,933,195	225,464	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	6,887	10,361	6,887	-	-	-	-
Total receipts	6,887	10,361	6,887	3,432,266	2,933,195	225,464	-
Disbursements:							
Personal services	-	5,000	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	214,012	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	4,800	-	1,773	3,432,266	2,933,195	-	-
Total disbursements	4,800	5,000	1,773	3,432,266	2,933,195	214,012	-
Excess (deficiency) of receipts over disbursements	2,087	5,361	5,114	-	-	11,452	-
Cash and investments - ending	\$ 42,381	\$ 71,764	\$ 60,807	\$ -	\$ -	\$ 11,452	\$ 100

POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Enhanced Access Recorders	Law Enforcement Sheriff	Lease Rental Jail	Operation Pullover	Criminal Justice Grant D3-16-1001	SABIC TIF Area	LOIT 2016 Special Distribution
Cash and investments - beginning	\$ -	\$ 292	\$ 1,728	\$ -	\$ (2,773)	\$ 151,614	\$ -
Receipts:							
Taxes	-	-	-	-	-	496,000	-
Intergovernmental receipts	-	-	-	5,111	2,773	-	2,469,773
Charges for services	2,538	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>2,538</u>	<u>-</u>	<u>-</u>	<u>5,111</u>	<u>2,773</u>	<u>496,000</u>	<u>2,469,773</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	5,111	-	-	2,469,773
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,111</u>	<u>-</u>	<u>-</u>	<u>2,469,773</u>
Excess (deficiency) of receipts over disbursements	<u>2,538</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,773</u>	<u>496,000</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,538</u>	<u>\$ 292</u>	<u>\$ 1,728</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 647,614</u>	<u>\$ -</u>

POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	CFDA 20.703 EMA HMEP Grant	ZIKA Grant	2016 EMPG 97.042	Local Income Tax Property Tax	Safety Tax	LIT Economic Development	LIT Certified Shares
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	8,400	3,000	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>8,400</u>	<u>3,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	8,400	1,000	-	-	-	-	-
Total disbursements	<u>8,400</u>	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 2,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	State Homeland Security	Retainage W. Lowe	Bail Bond	Health Board Gift Fund	Mental Health	Building Comm. Fund	User Law Enforcement Fund
Cash and investments - beginning	\$ -	\$ 2,272	\$ 155	\$ 1,278	\$ 597,454	\$ 210,712	\$ 18,872
Receipts:							
Taxes	-	-	-	-	166,748	-	-
Intergovernmental receipts	-	-	-	-	10,731	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	133,308	-	6,464
Total receipts	-	-	-	-	310,787	-	6,464
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	22,736
Capital outlay	-	-	-	-	316,819	1,426	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	316,819	1,426	22,736
Excess (deficiency) of receipts over disbursements	-	-	-	-	(6,032)	(1,426)	(16,272)
Cash and investments - ending	\$ -	\$ 2,272	\$ 155	\$ 1,278	\$ 591,422	\$ 209,286	\$ 2,600

POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	County ID Security Protection	Cert Grant	Elected Official Training Fund	Pretrial Diversion	Juvenile Informal Adj Program	Users Fees Fund	Deferral Program Fee
Cash and investments - beginning	\$ 5,829	\$ 12	\$ 7,156	\$ 20,591	\$ 4,005	\$ 19,779	\$ 112,058
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	2,118	-	2,118	-	-	-	-
Fines and forfeits	-	-	-	7,024	-	-	69,328
Other receipts	-	-	-	-	-	-	3,105
Total receipts	<u>2,118</u>	<u>-</u>	<u>2,118</u>	<u>7,024</u>	<u>-</u>	<u>-</u>	<u>72,433</u>
Disbursements:							
Personal services	-	-	1,097	-	-	-	19,577
Supplies	-	-	-	303	-	-	2,433
Other services and charges	2,252	-	-	2,529	-	-	11,237
Capital outlay	-	-	-	-	-	-	33,297
Other disbursements	1,500	-	-	-	200	1,465	-
Total disbursements	<u>3,752</u>	<u>-</u>	<u>1,097</u>	<u>2,832</u>	<u>200</u>	<u>1,465</u>	<u>66,544</u>
Excess (deficiency) of receipts over disbursements	<u>(1,634)</u>	<u>-</u>	<u>1,021</u>	<u>4,192</u>	<u>(200)</u>	<u>(1,465)</u>	<u>5,889</u>
Cash and investments - ending	<u>\$ 4,195</u>	<u>\$ 12</u>	<u>\$ 8,177</u>	<u>\$ 24,783</u>	<u>\$ 3,805</u>	<u>\$ 18,314</u>	<u>\$ 117,947</u>

POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Jury Users Fees	Work Release - User Fees - Sheriff	Compton Maintenance	Little Creek - Drain Mtce	Vaal - Drain Mtce	Whipple Ditch-Drain Mtce	Rueger Ditch - Drain Mtce
Cash and investments - beginning	\$ 25,577	\$ 12,281	\$ 11,637	\$ 36,286	\$ 32,489	\$ 35,590	\$ 72,471
Receipts:							
Taxes	-	-	1,143	87,598	22,292	9,668	19,496
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	2,504	-	-	-	-	-
Fines and forfeits	3,908	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>3,908</u>	<u>2,504</u>	<u>1,143</u>	<u>87,598</u>	<u>22,292</u>	<u>9,668</u>	<u>19,496</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	6,500	-	41,136	46,313	13,832	65,235
Total disbursements	<u>-</u>	<u>6,500</u>	<u>-</u>	<u>41,136</u>	<u>46,313</u>	<u>13,832</u>	<u>65,235</u>
Excess (deficiency) of receipts over disbursements	<u>3,908</u>	<u>(3,996)</u>	<u>1,143</u>	<u>46,462</u>	<u>(24,021)</u>	<u>(4,164)</u>	<u>(45,739)</u>
Cash and investments - ending	<u>\$ 29,485</u>	<u>\$ 8,285</u>	<u>\$ 12,780</u>	<u>\$ 82,748</u>	<u>\$ 8,468</u>	<u>\$ 31,426</u>	<u>\$ 26,732</u>

POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Persimmon Pond - Drain Mtce	Drain Improvements	Big Creek Maintenance	Wabash Levee	Black River Maintenance	Portable Light Grant	Race & Gender Fairness Grant
Cash and investments - beginning	\$ 9,259	\$ 53,503	\$ 164,926	\$ 21,853	\$ -	\$ 2,000	\$ 2,322
Receipts:							
Taxes	6,396	-	-	9,096	14,749	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	15,000	198,208	-	-	-	-
Total receipts	<u>6,396</u>	<u>15,000</u>	<u>198,208</u>	<u>9,096</u>	<u>14,749</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	8,729	-	91,092	-	14,749	2,000	-
Total disbursements	<u>8,729</u>	<u>-</u>	<u>91,092</u>	<u>-</u>	<u>14,749</u>	<u>2,000</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(2,333)</u>	<u>15,000</u>	<u>107,116</u>	<u>9,096</u>	<u>-</u>	<u>(2,000)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 6,926</u>	<u>\$ 68,503</u>	<u>\$ 272,042</u>	<u>\$ 30,949</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,322</u>

POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	EMA-EMPG Competitive Grant	EMA Technology Equipment Grant	EMS Computer Technology Grant	A70-5-532455 PHEP Grant	A70-5-073165 Immunization Grant	Jail Maintenance Fund	Comm Corrections Income Fund
Cash and investments - beginning	\$ (13,567)	\$ 1	\$ 7	\$ 6,214	\$ (2,883)	\$ 189,264	\$ 181,307
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	81,148	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	13,567	-	-	-	4,547	38,731	72,089
Total receipts	13,567	-	-	81,148	4,547	38,731	72,089
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	8,586	-
Capital outlay	-	-	-	-	-	65,298	-
Other disbursements	-	-	-	76,978	1,664	-	15,929
Total disbursements	-	-	-	76,978	1,664	73,884	15,929
Excess (deficiency) of receipts over disbursements	13,567	-	-	4,170	2,883	(35,153)	56,160
Cash and investments - ending	\$ -	\$ 1	\$ 7	\$ 10,384	\$ -	\$ 154,111	\$ 237,467

POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Prosecutor's Law Enforcement	Payroll Fund	Hazardous Substances	Payment In Lieu Of Taxes	Federal Forfeiture Fund	20.600 Operation Pullover
Cash and investments - beginning	\$ 757	\$ 372,876	\$ 22,750	\$ 7,791	\$ 4,828	\$ 8,002
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	69,867	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	405	6,063,915	-	-	-	6,379
Total receipts	405	6,063,915	-	69,867	-	6,379
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	6,055,124	-	60,489	-	10,413
Total disbursements	-	6,055,124	-	60,489	-	10,413
Excess (deficiency) of receipts over disbursements	405	8,791	-	9,378	-	(4,034)
Cash and investments - ending	\$ 1,162	\$ 381,667	\$ 22,750	\$ 17,169	\$ 4,828	\$ 3,968

POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	20.602 Rural Demo Proj Grant	CFDA 97.042 Homeland Security	11.558 ARRA GIS Data Exchange	Posey County HAVA Grant (2016)	Property Tax Replacement Credit	Totals
Cash and investments - beginning	\$ -	\$ 31,339	\$ 500	\$ 2,320	\$ 3	\$ 22,557,275
Receipts:						
Taxes	-	-	-	-	-	43,554,703
Intergovernmental receipts	-	-	-	-	-	15,670,975
Charges for services	-	-	-	-	-	95,918
Fines and forfeits	-	-	-	-	-	296,627
Other receipts	1,478	-	-	-	-	32,722,426
Total receipts	1,478	-	-	-	-	92,340,649
Disbursements:						
Personal services	-	-	-	-	-	13,391,889
Supplies	-	-	-	-	-	1,558,319
Other services and charges	-	-	-	-	-	11,284,278
Capital outlay	-	-	-	-	-	1,042,517
Other disbursements	-	-	-	-	-	60,700,487
Total disbursements	-	-	-	-	-	87,977,490
Excess (deficiency) of receipts over disbursements	1,478	-	-	-	-	4,363,159
Cash and investments - ending	\$ 1,478	\$ 31,339	\$ 500	\$ 2,320	\$ 3	\$ 26,920,434

POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	After Settlement Collection	Jail Commissary	Clerk's Trust	County General	Accident Report	LIT Economic Development County Share	Child Advocacy Fund Non-Reverting
Cash and investments - beginning	\$ 672,719	\$ 32,573	\$ 354,394	\$ 10,406,894	\$ 3,010	\$ 1,278,260	\$ 629
Receipts:							
Taxes	-	-	-	3,232,052	-	-	-
Intergovernmental receipts	-	-	-	451,122	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	82,904	-	-	-
Other receipts	1,048,587	230,827	1,692,201	9,297,159	883	2,642,746	-
Total receipts	1,048,587	230,827	1,692,201	13,063,237	883	2,642,746	-
Disbursements:							
Personal services	-	-	-	7,665,369	-	-	-
Supplies	-	-	-	435,056	-	-	-
Other services and charges	-	-	-	2,437,067	-	2,045,267	-
Capital outlay	-	-	-	1,205,840	-	-	-
Other disbursements	672,719	191,142	1,750,462	158,241	-	-	-
Total disbursements	672,719	191,142	1,750,462	11,901,573	-	2,045,267	-
Excess (deficiency) of receipts over disbursements	375,868	39,685	(58,261)	1,161,664	883	597,479	-
Cash and investments - ending	\$ 1,048,587	\$ 72,258	\$ 296,133	\$ 11,568,558	\$ 3,893	\$ 1,875,739	\$ 629

POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections Grant Fund	Community Transition Program	Congressional School Interest	Congressional School Principal	Convention Visitor and Tour PR
Cash and investments - beginning	\$ 40,021	\$ 61,870	\$ 116,471	\$ 144,886	\$ 27,223	\$ 44,500	\$ 250,564
Receipts:							
Taxes	-	-	-	-	-	-	99,432
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	6,232	17,124	535,889	18,200	330	-	-
Total receipts	6,232	17,124	535,889	18,200	330	-	99,432
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	145,000
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	4,348	307,101	-	7,123	-	-
Total disbursements	-	4,348	307,101	-	7,123	-	145,000
Excess (deficiency) of receipts over disbursements	6,232	12,776	228,788	18,200	(6,793)	-	(45,568)
Cash and investments - ending	\$ 46,253	\$ 74,646	\$ 345,259	\$ 163,086	\$ 20,430	\$ 44,500	\$ 204,996

POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Sales Disclosure - County Share	Cummulative Bridge	Cummulative Capital County	Drug Free Community	GIS Mapping	Local Emergency Planning	Sheriff's Firearms
Cash and investments - beginning	\$ 31,944	\$ 1,120,078	\$ 772,550	\$ 31,338	\$ 4,500	\$ 12,558	\$ 30,391
Receipts:							
Taxes	-	-	161,153	-	-	-	-
Intergovernmental receipts	-	9,971	14,513	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	16,351	-	-	-
Other receipts	2,905	1,844,266	232,450	-	-	11,996	7,341
Total receipts	2,905	1,854,237	408,116	16,351	-	11,996	7,341
Disbursements:							
Personal services	-	470,439	-	-	-	-	-
Supplies	-	256,292	-	-	-	1,145	-
Other services and charges	-	976,675	477,452	17,659	-	4,524	-
Capital outlay	-	-	-	-	-	217	-
Other disbursements	3,990	-	-	2,000	-	-	8,984
Total disbursements	3,990	1,703,406	477,452	19,659	-	5,886	8,984
Excess (deficiency) of receipts over disbursements	(1,085)	150,831	(69,336)	(3,308)	-	6,110	(1,643)
Cash and investments - ending	\$ 30,859	\$ 1,270,909	\$ 703,214	\$ 28,030	\$ 4,500	\$ 18,668	\$ 28,748

POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Health Board	Health Maintenance	Local Roads and Streets	Misdemeanant Fund County Corrections	Highway	Plat Book Maintenance	Rainy Day Fund
Cash and investments - beginning	\$ 968,488	\$ 87,755	\$ 98,011	\$ 34,375	\$ 537,999	\$ 39,103	\$ 719,233
Receipts:							
Taxes	103,072	-	-	-	-	-	-
Intergovernmental receipts	9,282	-	-	-	3,320,711	-	-
Charges for services	-	-	-	-	-	5,895	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	166,821	16,570	335,076	18,500	808,913	-	-
Total receipts	279,175	16,570	335,076	18,500	4,129,624	5,895	-
Disbursements:							
Personal services	265,549	2,752	-	-	1,569,892	-	-
Supplies	3,697	11,557	-	1,650	670,244	-	-
Other services and charges	25,586	2,105	172,271	9,440	488,694	-	-
Capital outlay	2,000	30,679	-	-	171,241	-	6,032
Other disbursements	-	-	-	-	783,645	-	8,665
Total disbursements	296,832	47,093	172,271	11,090	3,683,716	-	14,697
Excess (deficiency) of receipts over disbursements	(17,657)	(30,523)	162,805	7,410	445,908	5,895	(14,697)
Cash and investments - ending	\$ 950,831	\$ 57,232	\$ 260,816	\$ 41,785	\$ 983,907	\$ 44,998	\$ 704,536

POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat County Share	Sex and Violent Offender Administration	Supplemental Public Defender	Surplus Tax Collected	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 955,811	\$ 184,278	\$ 528,804	\$ 7,249	\$ 22,289	\$ 66,742	\$ 15,874
Receipts:							
Taxes	143,974	-	-	-	-	-	-
Intergovernmental receipts	12,966	-	-	-	-	-	-
Charges for services	-	70,974	-	-	-	-	13,210
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	207,671	2,826	197,524	1,440	21,992	12,608	-
Total receipts	<u>364,611</u>	<u>73,800</u>	<u>197,524</u>	<u>1,440</u>	<u>21,992</u>	<u>12,608</u>	<u>13,210</u>
Disbursements:							
Personal services	15,221	-	141,328	-	-	-	8,200
Supplies	4,179	-	-	-	-	-	343
Other services and charges	328,035	-	-	-	-	-	171
Capital outlay	2,600	-	-	-	-	-	-
Other disbursements	-	97,085	-	47	27,083	19,454	-
Total disbursements	<u>350,035</u>	<u>97,085</u>	<u>141,328</u>	<u>47</u>	<u>27,083</u>	<u>19,454</u>	<u>8,714</u>
Excess (deficiency) of receipts over disbursements	<u>14,576</u>	<u>(23,285)</u>	<u>56,196</u>	<u>1,393</u>	<u>(5,091)</u>	<u>(6,846)</u>	<u>4,496</u>
Cash and investments - ending	<u>\$ 970,387</u>	<u>\$ 160,993</u>	<u>\$ 585,000</u>	<u>\$ 8,642</u>	<u>\$ 17,198</u>	<u>\$ 59,896</u>	<u>\$ 20,370</u>

POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Commissioners Sale	Tax Sale Redemption	Tax Sale Surplus	Tobacco Master Settlement	Unsafe Building Fund	Victim Assistance	GAL/CASA
Cash and investments - beginning	\$ 10,387	\$ 4,727	\$ 276,689	\$ 38,522	\$ 2,175	\$ 3,813	\$ 399
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	18,943	135,747	13,021	-	-	-
Total receipts	-	18,943	135,747	13,021	-	-	-
Disbursements:							
Personal services	-	-	-	10,481	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	658	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,095	23,098	115,880	-	-	-	-
Total disbursements	2,095	23,098	115,880	11,139	-	-	-
Excess (deficiency) of receipts over disbursements	(2,095)	(4,155)	19,867	1,882	-	-	-
Cash and investments - ending	\$ 8,292	\$ 572	\$ 296,556	\$ 40,404	\$ 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, 2017

	Auditors Ineligible Deductions	Posey County 911	LOIT Special Distribution 2016	Adult Probation	Juvenile Probation	Sheriff Pension Holding	Settlement
Cash and investments - beginning	\$ 81,275	\$ 207,648	\$ 1,509,045	\$ 77,582	\$ 9,654	\$ 5,797	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	37,813,358
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	363	-	-	-	-	-	-
Fines and forfeits	-	-	-	59,727	1,148	15,574	-
Other receipts	4,351	420,020	-	-	650	12,285	-
Total receipts	4,714	420,020	-	59,727	1,798	27,859	37,813,358
Disbursements:							
Personal services	-	336,506	-	47,049	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	16,660	1,357,798	6,488	4,448	-	-
Capital outlay	-	38,850	-	-	-	-	-
Other disbursements	-	-	-	3,813	-	22,215	37,813,358
Total disbursements	-	392,016	1,357,798	57,350	4,448	22,215	37,813,358
Excess (deficiency) of receipts over disbursements	4,714	28,004	(1,357,798)	2,377	(2,650)	5,644	-
Cash and investments - ending	\$ 85,989	\$ 235,652	\$ 151,247	\$ 79,959	\$ 7,004	\$ 11,441	\$ -

POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	LIT Public Safety County Share	Wheel Tax and Sur tax	CVET Fund	Weed Cutting Assessment	Delinquent Sewer Liens	Financial Institution Tax	COIT Homestead Credit
Cash and investments - beginning	\$ (3,200)	\$ 191,683	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	160,722	-	-	193,510	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,268,069	737,211	-	22,096	6,280	-	-
Total receipts	<u>1,268,069</u>	<u>737,211</u>	<u>160,722</u>	<u>22,096</u>	<u>6,280</u>	<u>193,510</u>	<u>-</u>
Disbursements:							
Personal services	764,813	-	-	-	-	-	-
Supplies	76,943	-	-	-	-	-	-
Other services and charges	50,663	-	-	-	-	-	-
Capital outlay	84,196	-	-	-	-	-	-
Other disbursements	-	724,300	160,722	22,096	6,280	193,510	-
Total disbursements	<u>976,615</u>	<u>724,300</u>	<u>160,722</u>	<u>22,096</u>	<u>6,280</u>	<u>193,510</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>291,454</u>	<u>12,911</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 288,254</u>	<u>\$ 204,594</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Fines and Forfeitures	Infractions	Special Death Benefit Fund	Sales Disclosure - (State)	Coroners Con't Education	Mortgage Fee Fund	DLGF Homestead Property Database
Cash and investments - beginning	\$ 130	\$ 1,317	\$ 110	\$ 295	\$ 150	\$ 210	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	2,740	-
Fines and forfeits	263	18,525	1,960	-	-	-	-
Other receipts	-	-	-	2,905	2,945	-	53
Total receipts	<u>263</u>	<u>18,525</u>	<u>1,960</u>	<u>2,905</u>	<u>2,945</u>	<u>2,740</u>	<u>53</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	369	16,849	1,750	2,720	2,793	2,530	53
Total disbursements	<u>369</u>	<u>16,849</u>	<u>1,750</u>	<u>2,720</u>	<u>2,793</u>	<u>2,530</u>	<u>53</u>
Excess (deficiency) of receipts over disbursements	<u>(106)</u>	<u>1,676</u>	<u>210</u>	<u>185</u>	<u>152</u>	<u>210</u>	<u>-</u>
Cash and investments - ending	<u>\$ 24</u>	<u>\$ 2,993</u>	<u>\$ 320</u>	<u>\$ 480</u>	<u>\$ 302</u>	<u>\$ 420</u>	<u>\$ -</u>

POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Sex and Violent Offender State Share	Inheritance Tax	Education Plate Fees	Riverboat Revenue Sharing	Posey County COIT	93.563 ARRA Prosecutor IV-D Incentive	93.563 ARRA Clerk IV-D Incentive
Cash and investments - beginning	\$ 18	\$ -	\$ -	\$ 153,483	\$ 1,369,844	\$ 417	\$ 138
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	160	587	431	153,489	-	-	-
Total receipts	160	587	431	153,489	-	-	-
Disbursements:							
Personal services	-	-	-	-	1,369,844	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	178	-	431	306,972	-	417	-
Total disbursements	178	-	431	306,972	1,369,844	417	-
Excess (deficiency) of receipts over disbursements	(18)	587	-	(153,483)	(1,369,844)	(417)	-
Cash and investments - ending	\$ -	\$ 587	\$ -	\$ -	\$ -	\$ -	\$ 138

POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive	93.563 Clerk IV-D Incentive-Post '99	EDIT Distribution Fund	COIT Distribution Fund	Blight Elimination Grant	D.A.R.E.
Cash and investments - beginning	\$ 42,381	\$ 71,764	\$ 60,807	\$ -	\$ -	\$ 11,452	\$ 100
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	348,804	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	7,873	11,854	7,873	-	-	-	-
Total receipts	7,873	11,854	7,873	-	-	348,804	-
Disbursements:							
Personal services	-	5,000	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	358,931	-
Capital outlay	-	1,090	-	-	-	-	-
Other disbursements	-	-	775	-	-	-	-
Total disbursements	-	6,090	775	-	-	358,931	-
Excess (deficiency) of receipts over disbursements	7,873	5,764	7,098	-	-	(10,127)	-
Cash and investments - ending	\$ 50,254	\$ 77,528	\$ 67,905	\$ -	\$ -	\$ 1,325	\$ 100

POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Enhanced Access Recorders	Law Enforcement Sheriff	Lease Rental Jail	Operation Pullover	Criminal Justice Grant D3-16-1001	SABIC TIF Area	LOIT 2016 Special Distribution
Cash and investments - beginning	\$ 2,538	\$ 292	\$ 1,728	\$ -	\$ -	\$ 647,614	\$ -
Receipts:							
Taxes	-	-	-	-	-	779,957	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	22,915	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>22,915</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>779,957</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>22,915</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>779,957</u>	<u>-</u>
Cash and investments - ending	<u>\$ 25,453</u>	<u>\$ 292</u>	<u>\$ 1,728</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,427,571</u>	<u>\$ -</u>

POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	CFDA 20.703 EMA HMEP Grant	ZIKA Grant	2016 EMPG 97.042	Local Income Tax Property Tax	Safety Tax	LIT Economic Development	LIT Certified Shares
Cash and investments - beginning	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	383,949	-	-	-
Intergovernmental receipts	15,111	-	4,240	-	1,714,060	5,202,332	3,150,989
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>15,111</u>	<u>-</u>	<u>4,240</u>	<u>383,949</u>	<u>1,714,060</u>	<u>5,202,332</u>	<u>3,150,989</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	15,071	-	4,240	376,460	1,714,060	3,574,311	3,063,981
Total disbursements	<u>15,071</u>	<u>-</u>	<u>4,240</u>	<u>376,460</u>	<u>1,714,060</u>	<u>3,574,311</u>	<u>3,063,981</u>
Excess (deficiency) of receipts over disbursements	<u>40</u>	<u>-</u>	<u>-</u>	<u>7,489</u>	<u>-</u>	<u>1,628,021</u>	<u>87,008</u>
Cash and investments - ending	<u>\$ 40</u>	<u>\$ 2,000</u>	<u>\$ -</u>	<u>\$ 7,489</u>	<u>\$ -</u>	<u>\$ 1,628,021</u>	<u>\$ 87,008</u>

POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	State Homeland Security	Retainage W. Lowe	Bail Bond	Health Board Gift Fund	Mental Health	Building Comm. Fund	User Law Enforcement Fund
Cash and investments - beginning	\$ -	\$ 2,272	\$ 155	\$ 1,278	\$ 591,422	\$ 209,286	\$ 2,600
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	20,655	-	-	1,000	164,430	-	6,039
Total receipts	20,655	-	-	1,000	164,430	-	6,039
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	3,891
Capital outlay	-	-	-	-	755,852	-	-
Other disbursements	20,655	-	-	269	-	-	-
Total disbursements	20,655	-	-	269	755,852	-	3,891
Excess (deficiency) of receipts over disbursements	-	-	-	731	(591,422)	-	2,148
Cash and investments - ending	\$ -	\$ 2,272	\$ 155	\$ 2,009	\$ -	\$ 209,286	\$ 4,748

POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	County ID Security Protection	Cert Grant	Elected Official Training Fund	Pretrial Diversion	Juvenile Informal Adj Program	Users Fees Fund	Deferral Program Fee
Cash and investments - beginning	\$ 4,195	\$ 12	\$ 8,177	\$ 24,783	\$ 3,805	\$ 18,314	\$ 117,947
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	3,348	-	3,348	-	-	-	-
Fines and forfeits	-	-	-	25,127	-	-	36,950
Other receipts	-	-	-	-	-	-	973
Total receipts	<u>3,348</u>	<u>-</u>	<u>3,348</u>	<u>25,127</u>	<u>-</u>	<u>-</u>	<u>37,923</u>
Disbursements:							
Personal services	-	-	1,148	-	-	-	23,540
Supplies	-	-	-	1,413	-	-	819
Other services and charges	-	-	-	1,166	-	200	6,525
Capital outlay	2,826	-	-	-	-	-	250
Other disbursements	-	-	-	-	-	1,445	-
Total disbursements	<u>2,826</u>	<u>-</u>	<u>1,148</u>	<u>2,579</u>	<u>-</u>	<u>1,645</u>	<u>31,134</u>
Excess (deficiency) of receipts over disbursements	<u>522</u>	<u>-</u>	<u>2,200</u>	<u>22,548</u>	<u>-</u>	<u>(1,645)</u>	<u>6,789</u>
Cash and investments - ending	<u>\$ 4,717</u>	<u>\$ 12</u>	<u>\$ 10,377</u>	<u>\$ 47,331</u>	<u>\$ 3,805</u>	<u>\$ 16,669</u>	<u>\$ 124,736</u>

POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Jury Users Fees	Work Release - User Fees - Sheriff	Compton Maintenance	Little Creek - Drain Mtce	Vaal - Drain Mtce	Whipple Ditch-Drain Mtce	Rueger Ditch - Drain Mtce
Cash and investments - beginning	\$ 29,485	\$ 8,285	\$ 12,780	\$ 82,748	\$ 8,468	\$ 31,426	\$ 26,732
Receipts:							
Taxes	-	-	1,148	86,797	21,023	9,434	18,463
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	7,770	-	-	-	-	-
Fines and forfeits	3,574	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>3,574</u>	<u>7,770</u>	<u>1,148</u>	<u>86,797</u>	<u>21,023</u>	<u>9,434</u>	<u>18,463</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	32,406	5,900	14,714	12,746
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,406</u>	<u>5,900</u>	<u>14,714</u>	<u>12,746</u>
Excess (deficiency) of receipts over disbursements	<u>3,574</u>	<u>7,770</u>	<u>1,148</u>	<u>54,391</u>	<u>15,123</u>	<u>(5,280)</u>	<u>5,717</u>
Cash and investments - ending	<u>\$ 33,059</u>	<u>\$ 16,055</u>	<u>\$ 13,928</u>	<u>\$ 137,139</u>	<u>\$ 23,591</u>	<u>\$ 26,146</u>	<u>\$ 32,449</u>

POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Persimmon Pond - Drain Mtce	Drain Improvements	Big Creek Maintenance	Wabash Levee	Black River Maintenance	Portable Light Grant	Race & Gender Fairness Grant
Cash and investments - beginning	\$ 6,926	\$ 68,503	\$ 272,042	\$ 30,949	\$ -	\$ -	\$ 2,322
Receipts:							
Taxes	6,665	-	-	9,161	14,743	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	185,742	-	-	-	-
Total receipts	6,665	-	185,742	9,161	14,743	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	57,893	36,820	14,743	-	-
Total disbursements	-	-	57,893	36,820	14,743	-	-
Excess (deficiency) of receipts over disbursements	6,665	-	127,849	(27,659)	-	-	-
Cash and investments - ending	\$ 13,591	\$ 68,503	\$ 399,891	\$ 3,290	\$ -	\$ -	\$ 2,322

POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	EMA-EMPG Competitive Grant	EMA Technology Equipment Grant	EMS Computer Technology Grant	A70-5-532455 PHEP Grant	A70-5-073165 Immunization Grant	Jail Maintenance Fund	Comm Corrections Income Fund
Cash and investments - beginning	\$ -	\$ 1	\$ 7	\$ 10,384	\$ -	\$ 154,111	\$ 237,467
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	29,897	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	23,562	-	-	-	-	67,032	59,720
Total receipts	23,562	-	-	29,897	-	67,032	59,720
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	14,659	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	23,146	-	-	19,933	-	-	5,247
Total disbursements	23,146	-	-	19,933	-	14,659	5,247
Excess (deficiency) of receipts over disbursements	416	-	-	9,964	-	52,373	54,473
Cash and investments - ending	\$ 416	\$ 1	\$ 7	\$ 20,348	\$ -	\$ 206,484	\$ 291,940

POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Prosecutor's Law Enforcement	Payroll Fund	Hazardous Substances	Payment In Lieu Of Taxes	Federal Forfeiture Fund	20.600 Operation Pullover
Cash and investments - beginning	\$ 1,162	\$ 381,667	\$ 22,750	\$ 17,169	\$ 4,828	\$ 3,968
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	9,577	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	6,061,101	-	-	92,154	5,218
Total receipts	-	6,061,101	-	9,577	92,154	5,218
Disbursements:						
Personal services	-	5,996,823	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	6,181
Total disbursements	-	5,996,823	-	-	-	6,181
Excess (deficiency) of receipts over disbursements	-	64,278	-	9,577	92,154	(963)
Cash and investments - ending	\$ 1,162	\$ 445,945	\$ 22,750	\$ 26,746	\$ 96,982	\$ 3,005

POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	20.602 Rural Demo Proj Grant	CFDA 97.042 Homeland Security	11.558 ARRA GIS Data Exchange	Posey County HAVA Grant (2016)	Property Tax Replacement Credit	Totals
Cash and investments - beginning	\$ 1,478	\$ 31,339	\$ 500	\$ 2,320	\$ 3	\$ 26,920,434
Receipts:						
Taxes	-	-	-	-	-	42,884,381
Intergovernmental receipts	-	-	-	-	-	14,647,807
Charges for services	-	-	-	-	-	130,563
Fines and forfeits	-	-	-	-	-	262,103
Other receipts	692	-	-	-	-	28,894,238
Total receipts	692	-	-	-	-	86,819,092
Disbursements:						
Personal services	-	-	-	-	-	18,693,954
Supplies	-	-	-	-	-	1,463,338
Other services and charges	-	-	-	-	-	8,952,033
Capital outlay	-	-	-	-	-	2,301,673
Other disbursements	682	-	-	-	-	52,466,196
Total disbursements	682	-	-	-	-	83,877,194
Excess (deficiency) of receipts over disbursements	10	-	-	-	-	2,941,898
Cash and investments - ending	\$ 1,488	\$ 31,339	\$ 500	\$ 2,320	\$ 3	\$ 29,862,332

POSEY COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2017

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Posey County Jail Building Corporation	Jail Addition	\$ 645,000	1/15/2017	1/15/2036
AT&T	Phone-E911	79,164	5/2/2017	5/2/2027
Sternberg International	Highway Truck	<u>59,510</u>	10/6/2017	10/6/2019
Total governmental activities		<u>783,674</u>		
Total of annual lease payments		<u>\$ 783,674</u>		

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

POSEY COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 17, 2017

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:	
Buildings	\$ 26,445,184
Machinery, equipment, and vehicles	3,852,276
Construction in progress	<u>600,000</u>
Total governmental activities	<u>30,897,460</u>
Total capital assets	<u>\$ 30,897,460</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/>.