

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

FINANCIAL STATEMENT AUDIT REPORT

OF

POSEY COUNTY, INDIANA

January 1, 2018 to December 31, 2018



FILED
07/30/2019

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-4
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	6-7
Notes to Financial Statement	8-13
Other Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	16-37
Schedule of Leases and Debt	38
Other Reports.....	39

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Sarah Beth Meighen	01-25-16 to 12-31-22
County Treasurer	Vicki J. Peerman	01-01-17 to 12-31-20
Clerk of the Circuit Court	Betty B. Postlethweight Kay Kilgore	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Sheriff	Gregory R. Oeth Thomas E. Latham Jr.	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Recorder	Mary Rhoades	01-01-15 to 12-31-22
President of the Board of County Commissioners	James Alsop Carl A. Schmitz	01-01-18 to 12-31-18 01-01-19 to 12-31-19
President of the County Council	Heather Allyn	01-01-18 to 12-31-19



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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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 year ended December 31, 2018, 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 year ended December 31, 2018.


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 year ended December 31, 2018, 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 Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis and Schedule of Leases and Debt, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the 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

June 12, 2019

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 Year Ended December 31, 2018

Fund	Cash and Investments		Cash and Investments	
	01-01-18	Receipts	Disbursements	12-31-18
AFTER SETTLEMENT	\$ 1,048,587	\$ 947,909	\$ 1,048,587	\$ 947,909
Inmate Commissary	72,258	326,894	330,429	68,723
Inmate Trust	-	35,210	29,952	5,258
General	11,568,558	12,858,026	16,414,114	8,012,470
Accident Report	3,893	1,122	-	5,015
CEDIT County Share	1,875,741	3,318,964	3,198,324	1,996,381
Child Advocacy	629	-	-	629
City and Town Court Costs	46,253	5,599	-	51,852
Clerk's Records Perpetuation	74,646	17,308	597	91,357
Community Corrections	345,259	659,314	504,306	500,267
Community Transition Program	163,086	4,700	-	167,786
Congressional School Interest	20,430	36,012	37,562	18,880
Congressional School Principal	44,500	-	-	44,500
Sales Disclosure - County Share	30,859	3,415	-	34,274
Cummulative Bridge	1,270,909	1,977,301	2,312,709	935,501
Cummulative Capital Development	703,214	402,292	749,004	356,502
Drug Free Community	28,030	16,029	13,356	30,703
Electronic Map Generation	4,500	-	-	4,500
Emergency Planning/Right to Know	18,668	11,136	13,836	15,968
Enhanced Access	25,454	26,755	18,420	33,789
Firearms Training	28,748	7,330	3,932	32,146
Local Health Maintenance	57,232	33,504	33,635	57,101
Local Road and Street	260,816	427,262	319,251	368,827
LOIT Public Safety - County Share	288,254	1,134,517	1,223,081	199,690
Misdemeanant	41,785	18,500	25,896	34,389
Motor Vehicle Highway	983,907	4,108,137	4,309,385	782,659
Plat Book	44,998	5,935	-	50,933
Rainy Day	704,536	552,644	25,000	1,232,180
Reassessment - 2015	970,387	366,696	271,287	1,065,796
Recorder's Records Perpetuation	160,993	84,364	111,609	133,748
Riverboat	585,000	98,764	120,000	563,764
Sex and Violent Offender Administration	8,642	1,377	50	9,969
Supplemental Public Defender Services	17,198	16,948	14,735	19,411
Surplus Tax	59,896	113,374	133,715	39,555
Surveyor's Corner Perpetuation	20,370	21,705	2,665	39,410
Tax Sale Fees	8,292	1,600	1,140	8,752
Tax Sale Redemption	572	38,081	38,653	-
Tax Sale Surplus	296,556	170,841	83,656	383,741
Local Health Department Trust Account	40,404	18,312	10,063	48,653
Unsafe Building	2,175	1,150	1,150	2,175
Victim Impact Program	3,813	-	-	3,813
GAL/CASA	399	-	-	399
Auditors Ineligible Deductions	85,989	8,761	-	94,750
Statewide 911	235,652	430,302	364,977	300,977
LOIT Special Distribution	151,247	1,142,937	906,288	387,896
Adult Probation Administrative	79,959	64,472	54,762	89,669
Juvenile Probation Administrative	7,004	2,564	4,029	5,539
Sheriff Pension Holding	11,441	24,806	13,407	22,840
Wheel Tax / Surtax Combined	204,594	994,962	993,678	205,878
CVET Agency	-	155,897	155,897	-
Weed Lien Collections	-	5,360	5,360	-
Sewage Collections	-	13,800	13,800	-
Financial Institution Tax	-	182,898	182,898	-
State Fines and Forfeitures	24	454	458	20
Infraction Judgements	2,993	16,747	18,528	1,212
Special Death Benefit	320	1,914	2,079	155
Sales Disclosure - State Share	480	3,415	3,455	440
Coroners Training & Con't Education	302	1,866	2,109	59
Mortgage Recording Fees - State Share	420	2,368	2,618	170
DLGF Homestead Property Database	-	6	6	-
Sex and Violent Offender Admin - State	-	153	153	-
Inheritance Tax	587	-	-	587
Education Plate Fees Agency	-	525	525	-
Riverboat Revenue Sharing	-	153,489	153,489	-
93.563 ARRA Clerk IV-D Incentive	138	-	138	-
93.563 Title IV-D Incentive	50,254	7,319	-	57,573
93.563 Prosecutor IV-D Incentive-Post Oct '99	77,528	11,013	6,865	81,676

POSEY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
93.563 Clerk IV-D Incentive-Post Oct '99	67,905	7,319	3,762	71,462
LEASE RENTAL JAIL	1,728	-	-	1,728
D.A.R.E	100	-	-	100
LAW ENFORCEMENT-SHERIFF	292	-	-	292
HEALTH BOARD	950,831	279,639	311,107	919,363
ZIKA GRANT	2,000	-	-	2,000
SETTLEMENT FUND	-	37,781,055	37,781,055	-
SABIC TIF AREA	1,427,571	-	636,014	791,557
RETAINAGE W. LOWE	2,272	-	-	2,272
LOCAL INCOME TAX PROPERTY TAX	7,489	381,006	377,005	11,490
LIT CERTIFIED SHARES	87,008	4,729,801	3,026,051	1,790,758
SAFETY TAX	-	1,697,744	1,600,816	96,928
LIT ECONOMIC DEVELOPMENT	1,628,021	3,857,731	5,570,532	(84,780)
STATE HOMELAND SECURITY	-	10,337	15,370	(5,033)
INSACCHO MINI-GRANT HEALTH DEPT	-	2,500	2,500	-
CONVENTION VISITOR AND TOUR	204,996	109,522	150,000	164,518
HEALTH BOARD GIFT FUND	2,009	1,000	90	2,919
CHILD SUPPORT ONB	2,856	376,574	377,061	2,369
ODYSSEY ONB	293,281	1,091,313	1,078,226	306,368
BAIL BOND	155	-	-	155
BUILDING COMM. FUND	209,286	-	-	209,286
USER LAW ENFORCEMENT FUND	4,748	4,240	4,602	4,386
COUNTY ID SECURITY	4,717	4,370	25	9,062
CERT GRANT	12	-	-	12
ELECTED OFFICIAL TRAINING FUND	10,377	4,370	1,761	12,986
PRETRIAL DIVERSION	47,331	6,189	2,615	50,905
JUVENILE INFORMAL ADJ PROGRAM	3,805	-	-	3,805
USERS FEES FUND	16,669	-	2,492	14,177
DEFERRAL PROGRAM FEE	124,736	44,492	48,993	120,235
JURY USERS FEES	33,059	2,878	-	35,937
SHERIFF- WORK RELEASE	16,055	3,958	-	20,013
COMPTON MAINTENANCE	13,928	1,141	-	15,069
LITTLE CREEK - DRAIN MTCE	137,139	87,030	14,321	209,848
VAAL - DRAIN MTCE	23,591	22,516	18,906	27,201
WHIPPLE DITCH-DRAIN MTCE	26,146	10,111	13,198	23,059
RUEGER DITCH - DRAIN MTCE	32,449	19,434	5,499	46,384
PERSIMMON POND - DRAIN MTCE	13,591	6,466	19,500	557
DRAIN IMPROVEMENTS	68,503	15,000	-	83,503
BIG CREEK MAINTENANCE	399,891	189,640	55,686	533,845
WABASH LEVEE	3,290	9,003	-	12,293
BLACK RIVER MAINTENANCE	-	14,725	14,725	-
RACE & GENDER FAIRNESS GRANT	2,322	-	-	2,322
EMA-EMPG COMPETITIVE GRANT	416	34,127	35,149	(606)
EMA TECHNOLOGY EQUIPMENT GRANT	1	-	-	1
EMS COMPUTER TECHNOLOGY GRANT	7	-	-	7
A70-5-532455 PHEP GRANT	20,348	7,157	6,772	20,733
JAIL MAINTENANCE FUND	206,484	255,131	196,028	265,587
COMMU CORRECTIONS INCOME FUND	291,940	73,371	105,511	259,800
PROSECUTOR'S LAW ENFORCEMENT	1,162	-	-	1,162
PAYROLL FUND	445,945	6,164,776	6,282,467	328,254
HAZARDOUS SUBSTANCES	22,750	-	-	22,750
PAYMENT IN LIEU OF TAXES	26,746	-	-	26,746
FEDERAL FORFEITURE FUND	96,982	-	-	96,982
20.600 OPERATION PULLOVER	3,005	2,619	2,817	2,807
CFDA #20.703 EMA - HMEP GRANT	40	-	-	40
BLIGHT ELIMINATION GRANT	1,325	83,469	83,419	1,375
20.602 RURAL DEMO PROJ GRANT	1,488	-	-	1,488
CFDA 97.042 HOMELAND SECURITY	31,339	-	-	31,339
11.558 ARRA GIS DATA EXCHANGE	500	-	-	500
POSEY COUNTY HAVA GRANT (2016)	2,320	-	-	2,320
PROPERTY TAX REPLACEMENT CREDIT	3	-	-	3
Totals	\$ 29,862,339	\$ 88,486,809	\$ 92,129,693	\$ 26,219,455

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.

POSEY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. One fund is a result of the fund being set up for a reimbursable grant and the reimbursement for expenditures made by the County was not received by December 31. Two funds are a result of the funds being set up as clearing funds. Disbursements were made prior to receiving the funds. Funds were received in January 2019 to eliminate the cash balance deficits.

POSEY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. *Holding Corporation*

The County has entered into a capital lease with 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 year 2018 totaled \$643,000.

Note 9. *Combined Funds*

Funds related to Child Support ONB and Odyssey ONB were reported individually in the current financial statement, but were combined into one fund for the prior financial statements.

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OTHER INFORMATION - UNAUDITED

The County's Annual Financial Report 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 Report 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, 2018

	AFTER SETTLEMENT	Inmate Commissary	Inmate Trust	General	Accident Report	CEDIT County Share
Cash and investments - beginning	\$ 1,048,587	\$ 72,258	\$ -	\$ 11,568,558	\$ 3,893	\$ 1,875,741
Receipts:						
Taxes	-	-	-	8,408,246	-	-
Intergovernmental receipts	-	-	-	2,159,459	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	72,421	-	-
Other receipts	947,909	326,894	35,210	2,217,900	1,122	3,318,964
Total receipts	947,909	326,894	35,210	12,858,026	1,122	3,318,964
Disbursements:						
Personal services	-	-	-	7,193,866	-	-
Supplies	-	-	-	424,205	-	-
Other services and charges	-	-	-	2,577,132	-	2,242,101
Capital outlay	-	-	-	5,021,334	-	-
Other disbursements	1,048,587	330,429	29,952	1,197,577	-	956,223
Total disbursements	1,048,587	330,429	29,952	16,414,114	-	3,198,324
Excess (deficiency) of receipts over disbursements	(100,678)	(3,535)	5,258	(3,556,088)	1,122	120,640
Cash and investments - ending	\$ 947,909	\$ 68,723	\$ 5,258	\$ 8,012,470	\$ 5,015	\$ 1,996,381

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Child Advocacy	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections	Community Transition Program	Congressional School Interest
Cash and investments - beginning	\$ 629	\$ 46,253	\$ 74,646	\$ 345,259	\$ 163,086	\$ 20,430
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	5,599	17,308	659,314	4,700	36,012
Total receipts	-	5,599	17,308	659,314	4,700	36,012
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	597	504,306	-	37,562
Total disbursements	-	-	597	504,306	-	37,562
Excess (deficiency) of receipts over disbursements	-	5,599	16,711	155,008	4,700	(1,550)
Cash and investments - ending	\$ 629	\$ 51,852	\$ 91,357	\$ 500,267	\$ 167,786	\$ 18,880

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Congressional School Principal	Sales Disclosure - County Share	Cummulative Bridge	Cummulative Capital Development	Drug Free Community	Electronic Map Generation
Cash and investments - beginning	\$ 44,500	\$ 30,859	\$ 1,270,909	\$ 703,214	\$ 28,030	\$ 4,500
Receipts:						
Taxes	-	-	1,696,260	375,464	-	-
Intergovernmental receipts	-	-	121,202	26,828	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	16,029	-
Other receipts	-	3,415	159,839	-	-	-
Total receipts	-	3,415	1,977,301	402,292	16,029	-
Disbursements:						
Personal services	-	-	513,922	-	-	-
Supplies	-	-	253,608	-	-	-
Other services and charges	-	-	1,445,179	308,338	10,356	-
Capital outlay	-	-	100,000	440,666	-	-
Other disbursements	-	-	-	-	3,000	-
Total disbursements	-	-	2,312,709	749,004	13,356	-
Excess (deficiency) of receipts over disbursements	-	3,415	(335,408)	(346,712)	2,673	-
Cash and investments - ending	\$ 44,500	\$ 34,274	\$ 935,501	\$ 356,502	\$ 30,703	\$ 4,500

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Emergency Planning/Right to Know	Enhanced Access	Firearms Training	Local Health Maintenance	Local Road and Street	LOIT Public Safety - County Share
Cash and investments - beginning	\$ 18,668	\$ 25,454	\$ 28,748	\$ 57,232	\$ 260,816	\$ 288,254
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	11,136	26,755	7,330	33,504	427,262	1,134,517
Total receipts	11,136	26,755	7,330	33,504	427,262	1,134,517
Disbursements:						
Personal services	-	-	-	1,236	-	913,438
Supplies	2,421	-	-	18,178	-	149,572
Other services and charges	10,730	18,420	-	4,045	319,251	65,131
Capital outlay	685	-	-	10,176	-	94,940
Other disbursements	-	-	3,932	-	-	-
Total disbursements	13,836	18,420	3,932	33,635	319,251	1,223,081
Excess (deficiency) of receipts over disbursements	(2,700)	8,335	3,398	(131)	108,011	(88,564)
Cash and investments - ending	\$ 15,968	\$ 33,789	\$ 32,146	\$ 57,101	\$ 368,827	\$ 199,690

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation
Cash and investments - beginning	\$ 41,785	\$ 983,907	\$ 44,998	\$ 704,536	\$ 970,387	\$ 160,993
Receipts:						
Taxes	-	-	-	-	341,158	-
Intergovernmental receipts	-	3,754,657	-	-	24,377	-
Charges for services	-	-	5,920	-	-	84,364
Fines and forfeits	-	-	-	-	-	-
Other receipts	18,500	353,480	15	552,644	1,161	-
Total receipts	18,500	4,108,137	5,935	552,644	366,696	84,364
Disbursements:						
Personal services	-	1,613,039	-	-	112,720	-
Supplies	-	1,051,970	-	-	12,562	-
Other services and charges	25,896	1,320,518	-	25,000	142,924	-
Capital outlay	-	323,858	-	-	3,081	-
Other disbursements	-	-	-	-	-	111,609
Total disbursements	25,896	4,309,385	-	25,000	271,287	111,609
Excess (deficiency) of receipts over disbursements	(7,396)	(201,248)	5,935	527,644	95,409	(27,245)
Cash and investments - ending	\$ 34,389	\$ 782,659	\$ 50,933	\$ 1,232,180	\$ 1,065,796	\$ 133,748

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Riverboat	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees
Cash and investments - beginning	\$ 585,000	\$ 8,642	\$ 17,198	\$ 59,896	\$ 20,370	\$ 8,292
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	21,705	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	98,764	1,377	16,948	113,374	-	1,600
Total receipts	98,764	1,377	16,948	113,374	21,705	1,600
Disbursements:						
Personal services	120,000	-	-	-	-	-
Supplies	-	-	-	-	500	-
Other services and charges	-	-	-	-	1,600	-
Capital outlay	-	-	-	-	565	-
Other disbursements	-	50	14,735	133,715	-	1,140
Total disbursements	120,000	50	14,735	133,715	2,665	1,140
Excess (deficiency) of receipts over disbursements	(21,236)	1,327	2,213	(20,341)	19,040	460
Cash and investments - ending	\$ 563,764	\$ 9,969	\$ 19,411	\$ 39,555	\$ 39,410	\$ 8,752

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Unsafe Building	Victim Impact Program	GAL/CASA
Cash and investments - beginning	\$ 572	\$ 296,556	\$ 40,404	\$ 2,175	\$ 3,813	\$ 399
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	38,081	170,841	18,312	1,150	-	-
Total receipts	<u>38,081</u>	<u>170,841</u>	<u>18,312</u>	<u>1,150</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	6,784	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	3,279	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	38,653	83,656	-	1,150	-	-
Total disbursements	<u>38,653</u>	<u>83,656</u>	<u>10,063</u>	<u>1,150</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(572)</u>	<u>87,185</u>	<u>8,249</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 383,741</u>	<u>\$ 48,653</u>	<u>\$ 2,175</u>	<u>\$ 3,813</u>	<u>\$ 399</u>

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Auditors Ineligible Deductions	Statewide 911	LOIT Special Distribution	Adult Probation Administrative	Juvenile Probation Administrative	Sheriff Pension Holding
Cash and investments - beginning	\$ 85,989	\$ 235,652	\$ 151,247	\$ 79,959	\$ 7,004	\$ 11,441
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,142,937	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	64,472	2,564	16,253
Other receipts	8,761	430,302	-	-	-	8,553
Total receipts	8,761	430,302	1,142,937	64,472	2,564	24,806
Disbursements:						
Personal services	-	332,159	-	43,527	-	-
Supplies	-	-	-	74	392	-
Other services and charges	-	31,069	906,288	6,157	3,637	-
Capital outlay	-	1,749	-	-	-	-
Other disbursements	-	-	-	5,004	-	13,407
Total disbursements	-	364,977	906,288	54,762	4,029	13,407
Excess (deficiency) of receipts over disbursements	8,761	65,325	236,649	9,710	(1,465)	11,399
Cash and investments - ending	\$ 94,750	\$ 300,977	\$ 387,896	\$ 89,669	\$ 5,539	\$ 22,840

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Wheel Tax / Surtax Combined	CVET Agency	Weed Lien Collections	Sewage Collections	Financial Institution Tax	State Fines and Forfeitures
Cash and investments - beginning	\$ 204,594	\$ -	\$ -	\$ -	\$ -	\$ 24
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	155,897	-	-	182,898	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	454
Other receipts	994,962	-	5,360	13,800	-	-
Total receipts	<u>994,962</u>	<u>155,897</u>	<u>5,360</u>	<u>13,800</u>	<u>182,898</u>	<u>454</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	993,678	155,897	5,360	13,800	182,898	458
Total disbursements	<u>993,678</u>	<u>155,897</u>	<u>5,360</u>	<u>13,800</u>	<u>182,898</u>	<u>458</u>
Excess (deficiency) of receipts over disbursements	<u>1,284</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4)</u>
Cash and investments - ending	<u>\$ 205,878</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20</u>

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Mortgage Recording Fees - State Share	DLGF Homestead Property Database
Cash and investments - beginning	\$ 2,993	\$ 320	\$ 480	\$ 302	\$ 420	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	2,368	-
Fines and forfeits	16,747	1,914	-	-	-	-
Other receipts	-	-	3,415	1,866	-	6
Total receipts	16,747	1,914	3,415	1,866	2,368	6
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	18,528	2,079	3,455	2,109	2,618	6
Total disbursements	18,528	2,079	3,455	2,109	2,618	6
Excess (deficiency) of receipts over disbursements	(1,781)	(165)	(40)	(243)	(250)	-
Cash and investments - ending	\$ 1,212	\$ 155	\$ 440	\$ 59	\$ 170	\$ -

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Sex and Violent Offender Admin - State	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	93.563 ARRA Clerk IV-D Incentive	93.563 Title IV-D Incentive
Cash and investments - beginning	\$ -	\$ 587	\$ -	\$ -	\$ 138	\$ 50,254
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	153	-	525	153,489	-	7,319
Total receipts	153	-	525	153,489	-	7,319
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	153	-	525	153,489	138	-
Total disbursements	153	-	525	153,489	138	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	(138)	7,319
Cash and investments - ending	\$ -	\$ 587	\$ -	\$ -	\$ -	\$ 57,573

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	LEASE RENTAL JAIL	D.A.R.E	LAW ENFORCEMENT- SHERIFF
Cash and investments - beginning	\$ 77,528	\$ 67,905	\$ 1,728	\$ 100	\$ 292
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	11,013	7,319	-	-	-
Total receipts	11,013	7,319	-	-	-
Disbursements:					
Personal services	5,000	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	1,865	-	-	-	-
Other disbursements	-	3,762	-	-	-
Total disbursements	6,865	3,762	-	-	-
Excess (deficiency) of receipts over disbursements	4,148	3,557	-	-	-
Cash and investments - ending	\$ 81,676	\$ 71,462	\$ 1,728	\$ 100	\$ 292

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	HEALTH BOARD	ZIKA GRANT	SETTLEMENT FUND	SABIC TIF AREA	RETAINAGE W. LOWE	LOCAL INCOME TAX PROPERTY TAX
Cash and investments - beginning	\$ 950,831	\$ 2,000	\$ -	\$ 1,427,571	\$ 2,272	\$ 7,489
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	279,639	-	37,781,055	-	-	381,006
Total receipts	279,639	-	37,781,055	-	-	381,006
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	311,107	-	37,781,055	636,014	-	377,005
Total disbursements	311,107	-	37,781,055	636,014	-	377,005
Excess (deficiency) of receipts over disbursements	(31,468)	-	-	(636,014)	-	4,001
Cash and investments - ending	\$ 919,363	\$ 2,000	\$ -	\$ 791,557	\$ 2,272	\$ 11,490

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	LIT CERTIFIED SHARES	SAFETY TAX	LIT ECONOMIC DEVELOPMENT	STATE HOMELAND SECURITY	INSACCHO MINI-GRANT HEALTH DEPT	CONVENTION VISITOR AND TOUR
Cash and investments - beginning	\$ 87,008	\$ -	\$ 1,628,021	\$ -	\$ -	\$ 204,996
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	109,522
Other receipts	4,729,801	1,697,744	3,857,731	10,337	2,500	-
Total receipts	4,729,801	1,697,744	3,857,731	10,337	2,500	109,522
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	3,026,051	1,600,816	5,570,532	15,370	2,500	150,000
Total disbursements	3,026,051	1,600,816	5,570,532	15,370	2,500	150,000
Excess (deficiency) of receipts over disbursements	1,703,750	96,928	(1,712,801)	(5,033)	-	(40,478)
Cash and investments - ending	\$ 1,790,758	\$ 96,928	\$ (84,780)	\$ (5,033)	\$ -	\$ 164,518

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	HEALTH BOARD GIFT FUND	CHILD SUPPORT ONB	ODYSSEY ONB	BAIL BOND	BUILDING COMM. FUND	USER LAW ENFORCEMENT FUND
Cash and investments - beginning	\$ 2,009	\$ 2,856	\$ 293,281	\$ 155	\$ 209,286	\$ 4,748
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,000	376,574	1,091,313	-	-	4,240
Total receipts	1,000	376,574	1,091,313	-	-	4,240
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	4,602
Capital outlay	-	-	-	-	-	-
Other disbursements	90	377,061	1,078,226	-	-	-
Total disbursements	90	377,061	1,078,226	-	-	4,602
Excess (deficiency) of receipts over disbursements	910	(487)	13,087	-	-	(362)
Cash and investments - ending	\$ 2,919	\$ 2,369	\$ 306,368	\$ 155	\$ 209,286	\$ 4,386

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	COUNTY ID SECURITY	CERT GRANT	ELECTED OFFICIAL TRAINING FUND	PRETRIAL DIVERSION	JUVENILE INFORMAL ADJ PROGRAM	USERS FEES FUND
Cash and investments - beginning	\$ 4,717	\$ 12	\$ 10,377	\$ 47,331	\$ 3,805	\$ 16,669
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	4,370	-	4,370	-	-	-
Fines and forfeits	-	-	-	6,189	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>4,370</u>	<u>-</u>	<u>4,370</u>	<u>6,189</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	1,761	-	-	-
Supplies	-	-	-	1,281	-	-
Other services and charges	-	-	-	1,334	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	25	-	-	-	-	2,492
Total disbursements	<u>25</u>	<u>-</u>	<u>1,761</u>	<u>2,615</u>	<u>-</u>	<u>2,492</u>
Excess (deficiency) of receipts over disbursements	<u>4,345</u>	<u>-</u>	<u>2,609</u>	<u>3,574</u>	<u>-</u>	<u>(2,492)</u>
Cash and investments - ending	<u>\$ 9,062</u>	<u>\$ 12</u>	<u>\$ 12,986</u>	<u>\$ 50,905</u>	<u>\$ 3,805</u>	<u>\$ 14,177</u>

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	DEFERRAL PROGRAM FEE	JURY USERS FEES	SHERIFF- WORK RELEASE	COMPTON MAINTENANCE	LITTLE CREEK - DRAIN MTCE	VAAL - DRAIN MTCE
Cash and investments - beginning	\$ 124,736	\$ 33,059	\$ 16,055	\$ 13,928	\$ 137,139	\$ 23,591
Receipts:						
Taxes	-	-	-	1,141	87,030	22,516
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	3,958	-	-	-
Fines and forfeits	42,227	2,878	-	-	-	-
Other receipts	2,265	-	-	-	-	-
Total receipts	44,492	2,878	3,958	1,141	87,030	22,516
Disbursements:						
Personal services	15,444	-	-	-	-	-
Supplies	9,102	-	-	-	-	-
Other services and charges	20,407	-	-	-	-	-
Capital outlay	4,040	-	-	-	-	-
Other disbursements	-	-	-	-	14,321	18,906
Total disbursements	48,993	-	-	-	14,321	18,906
Excess (deficiency) of receipts over disbursements	(4,501)	2,878	3,958	1,141	72,709	3,610
Cash and investments - ending	\$ 120,235	\$ 35,937	\$ 20,013	\$ 15,069	\$ 209,848	\$ 27,201

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	WHIPPLE DITCH-DRAIN MTCE	RUEGER DITCH - DRAIN MTCE	PERSIMMON POND - DRAIN MTCE	DRAIN IMPROVEMENTS	BIG CREEK MAINTENANCE
Cash and investments - beginning	\$ 26,146	\$ 32,449	\$ 13,591	\$ 68,503	\$ 399,891
Receipts:					
Taxes	10,111	19,434	6,466	-	189,640
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	15,000	-
Total receipts	<u>10,111</u>	<u>19,434</u>	<u>6,466</u>	<u>15,000</u>	<u>189,640</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	13,198	5,499	19,500	-	55,686
Total disbursements	<u>13,198</u>	<u>5,499</u>	<u>19,500</u>	<u>-</u>	<u>55,686</u>
Excess (deficiency) of receipts over disbursements	<u>(3,087)</u>	<u>13,935</u>	<u>(13,034)</u>	<u>15,000</u>	<u>133,954</u>
Cash and investments - ending	<u>\$ 23,059</u>	<u>\$ 46,384</u>	<u>\$ 557</u>	<u>\$ 83,503</u>	<u>\$ 533,845</u>

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	WABASH LEVEE	BLACK RIVER MAINTENANCE	RACE & GENDER FAIRNESS GRANT	EMA-EMPG COMPETITIVE GRANT	EMA TECHNOLOGY EQUIPMENT GRANT	EMS COMPUTER TECHNOLOGY GRANT
Cash and investments - beginning	\$ 3,290	\$ -	\$ 2,322	\$ 416	\$ 1	\$ 7
Receipts:						
Taxes	9,003	14,725	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	34,127	-	-
Total receipts	9,003	14,725	-	34,127	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	14,725	-	35,149	-	-
Total disbursements	-	14,725	-	35,149	-	-
Excess (deficiency) of receipts over disbursements	9,003	-	-	(1,022)	-	-
Cash and investments - ending	\$ 12,293	\$ -	\$ 2,322	\$ (606)	\$ 1	\$ 7

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	A70-5-532455 PHEP GRANT	JAIL MAINTENANCE FUND	COMMU CORRECTIONS INCOME FUND	PROSECUTOR'S LAW ENFORCEMENT	PAYROLL FUND
Cash and investments - beginning	\$ 20,348	\$ 206,484	\$ 291,940	\$ 1,162	\$ 445,945
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	7,157	255,131	73,371	-	6,164,776
Total receipts	7,157	255,131	73,371	-	6,164,776
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	81,503	-	-	-
Capital outlay	-	113,965	-	-	-
Other disbursements	6,772	560	105,511	-	6,282,467
Total disbursements	6,772	196,028	105,511	-	6,282,467
Excess (deficiency) of receipts over disbursements	385	59,103	(32,140)	-	(117,691)
Cash and investments - ending	\$ 20,733	\$ 265,587	\$ 259,800	\$ 1,162	\$ 328,254

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	HAZARDOUS SUBSTANCES	PAYMENT IN LIEU OF TAXES	FEDERAL FORFEITURE FUND	20.600 OPERATION PULLOVER	CFDA #20.703 EMA - HMEP GRANT	BLIGHT ELIMINATION GRANT
Cash and investments - beginning	\$ 22,750	\$ 26,746	\$ 96,982	\$ 3,005	\$ 40	\$ 1,325
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	2,619	-	83,469
Total receipts	-	-	-	2,619	-	83,469
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	2,817	-	83,419
Total disbursements	-	-	-	2,817	-	83,419
Excess (deficiency) of receipts over disbursements	-	-	-	(198)	-	50
Cash and investments - ending	\$ 22,750	\$ 26,746	\$ 96,982	\$ 2,807	\$ 40	\$ 1,375

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	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	\$ 1,488	\$ 31,339	\$ 500	\$ 2,320	\$ 3	\$ 29,862,339
Receipts:						
Taxes	-	-	-	-	-	11,181,194
Intergovernmental receipts	-	-	-	-	-	7,568,255
Charges for services	-	-	-	-	-	127,055
Fines and forfeits	-	-	-	-	-	351,670
Other receipts	-	-	-	-	-	69,258,635
Total receipts	-	-	-	-	-	88,486,809
Disbursements:						
Personal services	-	-	-	-	-	10,872,896
Supplies	-	-	-	-	-	1,923,865
Other services and charges	-	-	-	-	-	9,574,897
Capital outlay	-	-	-	-	-	6,116,924
Other disbursements	-	-	-	-	-	63,641,111
Total disbursements	-	-	-	-	-	92,129,693
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(3,642,884)
Cash and investments - ending	\$ 1,488	\$ 31,339	\$ 500	\$ 2,320	\$ 3	\$ 26,219,455

POSEY COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2018

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
AT&T	phone-E911	\$ 79,164	1/1/1996	12/31/2032
Global	tower-E911 equipment	12,660	1/1/1996	12/31/2032
Posey County Jail Building Corporation	Jail Addition	620,000	1/15/2017	1/15/2036
Sternberg International	Highway Truck	49,253	12/8/2017	12/11/2019
Total governmental activities		<u>761,077</u>		
Total of annual lease payments		<u>\$ 761,077</u>		

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
Notes and loans payable	Distressed Road	\$ 1,000,000	\$ -
Notes and loans payable	911 RADIOS	<u>565,853</u>	<u>73,873</u>
Totals		<u>\$ 1,565,853</u>	<u>\$ 73,873</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/>.