

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

FINANCIAL STATEMENT AUDIT REPORT

OF

POSEY COUNTY, INDIANA

January 1, 2019 to December 31, 2019



FILED
03/03/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Sarah Beth Meighen (Vacant) Maegan L. Greenwell	01-01-19 to 07-11-19 07-12-19 to 07-22-19 07-23-19 to 12-31-22
County Treasurer	Vicki J. Peerman	01-01-19 to 12-31-22
Clerk of the Circuit Court	Kay Kilgore	01-01-19 to 12-31-22
County Sheriff	Thomas E. Latham, Jr.	01-01-19 to 12-31-22
County Recorder	Mary Rhoades	01-01-19 to 12-31-22
President of the Board of County Commissioners	Carl A. Schmitz Bill Collins	01-01-19 to 12-31-20 01-01-21 to 12-31-22
President of the County Council	Heather Allyn	01-01-19 to 12-31-22



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, 2019, 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 the 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, 2019.

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, 2019, 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.



Beth Kelley, CPA, CFE
Deputy State Examiner

February 24, 2022

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, 2019

Fund	Cash and Investments			Cash and Investments 12-31-19
	01-01-19	Receipts	Disbursements	
After Settlement	\$ 947,909	\$ 1,057,171	\$ 947,909	\$ 1,057,171
Inmate Trust	5,258	258,264	252,726	10,796
Inmate Commissary	68,723	123,051	137,409	54,365
General	8,012,470	14,007,355	12,267,711	9,752,114
Accident Report	5,015	2,273	2,935	4,353
Cedit County Share	1,996,381	2,946,522	2,891,399	2,051,504
City And Town Court Costs	51,852	6,046	-	57,898
Clerk's Records Perpetuation	91,357	21,191	459	112,089
Community Corrections	500,267	560,231	396,744	663,754
Community Transition Program	167,786	15,850	-	183,636
Congressional School Interest	18,880	766	-	19,646
Congressional School Principal	44,500	-	-	44,500
Sales Disclosure - County Share	34,274	2,925	-	37,199
Cumulative Bridge	935,501	1,903,006	1,744,333	1,094,174
Cumulative Capital Development	356,502	523,741	514,872	365,371
Drug Free Community	30,703	15,233	11,931	34,005
Electronic Map Generation	4,500	-	-	4,500
Emergency Planning/Right To Know	15,968	10,507	4,893	21,582
Enhanced Access	33,789	27,547	25,703	35,633
Firearms Training	32,146	7,600	7,426	32,320
Local Health Maintenance	57,101	33,410	18,804	71,707
Local Road And Street	368,827	437,481	411,258	395,050
LOIT Public Safety - County Share	199,690	1,308,984	1,170,922	337,752
MVH Restricted	-	1,633,826	1,447,579	186,247
Misdemeanant	34,389	18,500	21,250	31,639
Motor Vehicle Highway	782,659	2,321,121	2,940,751	163,029
Plat Book	50,933	8,865	-	59,798
Rainy Day	1,232,180	256,085	5,000	1,483,265
Reassessment - 2015	1,065,796	318,908	243,587	1,141,117
Recorder's Records Perpetuation	133,748	78,732	95,189	117,291
Riverboat	563,764	98,764	120,000	542,528
Sex And Violent Offender Administration	9,969	1,440	-	11,409
Supplemental Public Defender Services	19,411	10,206	-	29,617
Surplus Tax	39,555	82,851	76,571	45,835
Surveyor's Corner Perpetuation	39,410	22,020	36,792	24,638
Tax Sale Fees	8,752	-	-	8,752
Tax Sale Redemption	-	36,000	31,551	4,449
Tax Sale Surplus	383,741	371,797	181,612	573,926
Local Health Department Trust Account	48,653	18,312	10,724	56,241
Unsafe Building	2,175	-	-	2,175
Victim Impact Program	3,813	-	-	3,813
GAL/CASA	399	-	-	399
Auditors Ineligible Deductions	94,750	9,742	1,283	103,209
Statewide 911	300,977	450,764	376,919	374,822
LOIT Special Distribution	387,896	689,244	1,077,140	-
Adult Probation Administrative	89,669	58,527	64,444	83,752
Juvenile Probation Administrative	5,539	4,360	3,208	6,691
Sheriff Pension Holding	22,840	26,992	22,320	27,512
Wheel Tax / Surtax Combined	205,878	682,247	632,586	255,539
CVET Agency	-	189,775	189,775	-
Weed Lien Collections	-	9,216	9,216	-
Sewage Collections	-	11,828	11,828	-
Financial Institution Tax	-	238,792	238,792	-
State Fines And Forfeitures	20	2,796	2,786	30
Infraction Judgements	1,212	16,620	15,523	2,309
Special Death Benefit	155	1,885	1,745	295
Sales Disclosure - State Share	440	2,920	2,985	375
Coroners Training & Con't Education	59	1,544	1,438	165
Mortgage Recording Fees - State Share	170	2,438	2,390	218
DLGF Homestead Property Database	-	9	7	2
Sex And Violent Offender Admin - State	-	160	160	-
Inheritance Tax	587	-	-	587
Education Plate Fees Agency	-	413	394	19
Riverboat Revenue Sharing	-	153,489	153,489	-
93.563 Title IV-D Incentive	57,573	7,622	810	64,385
93.563 Prosecutor IV-D Incentive-Post Oct '99	81,676	11,460	4,173	88,963
93.563 Clerk IV-D Incentive-Post Oct '99	71,462	7,622	2,003	77,081
Lease Rental Jail	1,728	-	-	1,728
D.A.R.E	100	-	-	100
Law Enforcement-Sheriff	292	-	-	292
Health Board	919,363	229,766	476,357	672,772

POSEY COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
Zika Grant	2,000	-	-	2,000
Settlement Fund	-	39,940,988	39,940,988	-
Sabic TIF Area	791,557	195,044	31,279	955,322
Retainage W. Lowe	2,272	-	-	2,272
Local Income Tax Property Tax	11,490	400,467	405,171	6,786
LIT Certified Shares	1,790,758	3,197,074	3,272,816	1,715,016
Safety Tax	96,928	1,787,799	1,785,327	99,400
LIT Economic Development	(84,780)	4,071,006	3,986,226	-
State Homeland Security	(5,033)	5,033	-	-
Convention Visitor And Tour	164,518	99,491	91,000	173,009
Health Board Gift Fund	2,919	700	1,443	2,176
Child Support ONB	2,369	330,872	330,632	2,609
Odyssey ONB	306,368	3,171,223	3,073,147	404,444
Ind State Opioid Response	-	60,000	4,842	55,158
County Offender Transportation	-	375	-	375
Bail Bond	155	-	-	155
Building Comm. Fund	209,286	-	-	209,286
User Law Enforcement Fund	4,386	2,395	6,781	-
County ID Security	9,062	4,424	-	13,486
Cert Grant	12	-	-	12
Elected Official Training Fund	12,986	4,424	3,082	14,328
Pretrial Diversion	50,905	5,090	2,404	53,591
Juvenile Informal Adj Program	3,805	-	589	3,216
Users Fees Fund	14,177	3,785	2,083	15,879
Deferral Program Fee	120,235	66,519	40,872	145,882
Jury Users Fees	35,937	3,486	-	39,423
Sheriff- Work Release	20,013	9,774	-	29,787
Compton Maintenance	15,069	1,080	-	16,149
Little Creek - Drain Mtce	209,848	86,245	43,455	252,638
Vaal - Drain Mtce	27,201	21,922	14,217	34,906
Whipple Ditch-Drain Mtce	23,059	9,538	17,737	14,860
Rueger Ditch - Drain Mtce	46,384	18,429	21,242	43,571
Persimmon Pond - Drain Mtce	557	6,209	-	6,766
Drain Improvements	83,503	-	-	83,503
Big Creek Maintenance	533,845	187,361	62,332	658,874
Wabash Levee	12,293	9,056	22,235	(886)
Black River Maintenance	-	14,775	14,775	-
Race & Gender Fairness Grant	2,322	-	-	2,322
EMA-EMPG Competitive Grant	(606)	35,661	-	35,055
EMA Technology Equipment Grant	1	-	-	1
EMS Computer Technology Grant	7	-	-	7
A70-5-532455 Phep Grant	20,733	14,480	14,480	20,733
Jail Maintenance Fund	265,587	401,699	111,482	555,804
Commu Corrections Income Fund	259,800	70,974	60,823	269,951
Prosecutor's Law Enforcement	1,162	-	-	1,162
Payroll Fund	327,984	6,454,197	6,550,807	231,374
Hazardous Substances	22,750	-	-	22,750
Payment In Lieu Of Taxes	26,746	9,975	-	36,721
Federal Forfeiture Fund	96,982	-	3,000	93,982
20.600 Operation Pullover	2,807	3,983	4,287	2,503
CFDA #20.703 EMA - HMEP Grant	40	-	-	40
Blight Elimination Grant	1,375	14,245	15,620	-
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
Child Advocacy	629	-	-	629
K-9 Program Fund	-	62,797	45,755	17,042
62-Corridor Allocation Fund	-	382,592	-	382,592
State Forfeiture Fund	-	13,860	6,929	6,931
Overweight Vehicles	-	147	-	147
Interstate Compact Fee State	-	375	250	125
Totals	<u>\$ 26,219,185</u>	<u>\$ 92,536,381</u>	<u>\$ 89,297,919</u>	<u>\$ 29,457,647</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 December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

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

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

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

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

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

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

Financial Report

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

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

POSEY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Contributions

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

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.

POSEY COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. Cash Balance Deficits

The Wabash Levee fund has a cash deficit balance at December 31, 2019, as a result of expenditures exceeding receipts during 2019.

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 year 2020 totaled \$949,000.

Note 9. Subsequent Events

The County has been awarded \$4,938,897 from the American Rescue Plan Act of 2021. The first distribution of these funds was received by the County on May 20, 2021, in the amount of \$2,469,449, with the remaining balance to be received during 2022.

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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, 2019

	After Settlement	Inmate Trust	Inmate Commissary	General	Accident Report	Cedit County Share
Cash and investments - beginning	\$ 947,909	\$ 5,258	\$ 68,723	\$ 8,012,470	\$ 5,015	\$ 1,996,381
Receipts:						
Taxes	-	-	-	5,185,057	-	-
Intergovernmental receipts	-	-	-	2,325,001	-	-
Charges for services	-	-	-	1,867,592	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,057,171	258,264	123,051	4,629,705	2,273	2,946,522
Total receipts	1,057,171	258,264	123,051	14,007,355	2,273	2,946,522
Disbursements:						
Personal services	-	-	-	7,583,751	-	-
Supplies	-	-	-	473,744	-	-
Other services and charges	-	-	-	2,893,076	-	-
Capital outlay	-	-	-	1,301,372	-	-
Other disbursements	947,909	252,726	137,409	15,768	2,935	2,891,399
Total disbursements	947,909	252,726	137,409	12,267,711	2,935	2,891,399
Excess (deficiency) of receipts over disbursements	109,262	5,538	(14,358)	1,739,644	(662)	55,123
Cash and investments - ending	\$ 1,057,171	\$ 10,796	\$ 54,365	\$ 9,752,114	\$ 4,353	\$ 2,051,504

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	City And Town Court Costs	Clerk's Records Perpetuation	Community Corrections	Community Transition Program	Congressional School Interest	Congressional School Principal
Cash and investments - beginning	\$ 51,852	\$ 91,357	\$ 500,267	\$ 167,786	\$ 18,880	\$ 44,500
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	6,046	21,191	560,231	15,850	766	-
Total receipts	6,046	21,191	560,231	15,850	766	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	459	396,744	-	-	-
Total disbursements	-	459	396,744	-	-	-
Excess (deficiency) of receipts over disbursements	6,046	20,732	163,487	15,850	766	-
Cash and investments - ending	\$ 57,898	\$ 112,089	\$ 663,754	\$ 183,636	\$ 19,646	\$ 44,500

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Electronic Map Generation	Emergency Planning/Right To Know
Cash and investments - beginning	\$ 34,274	\$ 935,501	\$ 356,502	\$ 30,703	\$ 4,500	\$ 15,968
Receipts:						
Taxes	-	1,675,347	370,835	-	-	-
Intergovernmental receipts	-	121,034	26,791	-	-	-
Charges for services	2,925	-	-	15,233	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	106,625	126,115	-	-	10,507
Total receipts	2,925	1,903,006	523,741	15,233	-	10,507
Disbursements:						
Personal services	-	532,386	-	-	-	-
Supplies	-	266,415	-	-	-	1,682
Other services and charges	-	851,251	514,872	11,931	-	-
Capital outlay	-	94,281	-	-	-	3,211
Other disbursements	-	-	-	-	-	-
Total disbursements	-	1,744,333	514,872	11,931	-	4,893
Excess (deficiency) of receipts over disbursements	2,925	158,673	8,869	3,302	-	5,614
Cash and investments - ending	\$ 37,199	\$ 1,094,174	\$ 365,371	\$ 34,005	\$ 4,500	\$ 21,582

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Enhanced Access	Firearms Training	Local Health Maintenance	Local Road And Street	LOIT Public Safety - County Share	MVH Restricted
Cash and investments - beginning	\$ 33,789	\$ 32,146	\$ 57,101	\$ 368,827	\$ 199,690	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	27,547	7,600	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	33,410	437,481	1,308,984	1,633,826
Total receipts	27,547	7,600	33,410	437,481	1,308,984	1,633,826
Disbursements:						
Personal services	-	-	1,529	-	866,419	-
Supplies	-	-	11,094	-	137,166	713,832
Other services and charges	25,703	-	2,632	411,258	73,418	733,747
Capital outlay	-	-	3,549	-	93,919	-
Other disbursements	-	7,426	-	-	-	-
Total disbursements	25,703	7,426	18,804	411,258	1,170,922	1,447,579
Excess (deficiency) of receipts over disbursements	1,844	174	14,606	26,223	138,062	186,247
Cash and investments - ending	\$ 35,633	\$ 32,320	\$ 71,707	\$ 395,050	\$ 337,752	\$ 186,247

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation
Cash and investments - beginning	\$ 34,389	\$ 782,659	\$ 50,933	\$ 1,232,180	\$ 1,065,796	\$ 133,748
Receipts:						
Taxes	-	66,800	-	-	297,421	-
Intergovernmental receipts	-	1,854,270	-	-	21,487	-
Charges for services	-	-	8,865	-	-	78,732
Fines and forfeits	-	-	-	-	-	-
Other receipts	18,500	400,051	-	256,085	-	-
Total receipts	18,500	2,321,121	8,865	256,085	318,908	78,732
Disbursements:						
Personal services	-	1,655,768	-	-	110,744	-
Supplies	-	562,734	-	-	10,635	-
Other services and charges	17,257	413,268	-	5,000	122,208	95,189
Capital outlay	3,985	308,981	-	-	-	-
Other disbursements	8	-	-	-	-	-
Total disbursements	21,250	2,940,751	-	5,000	243,587	95,189
Excess (deficiency) of receipts over disbursements	(2,750)	(619,630)	8,865	251,085	75,321	(16,457)
Cash and investments - ending	\$ 31,639	\$ 163,029	\$ 59,798	\$ 1,483,265	\$ 1,141,117	\$ 117,291

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Riverboat	Sex And Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees
Cash and investments - beginning	\$ 563,764	\$ 9,969	\$ 19,411	\$ 39,555	\$ 39,410	\$ 8,752
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	1,440	10,206	-	22,020	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	98,764	-	-	82,851	-	-
Total receipts	98,764	1,440	10,206	82,851	22,020	-
Disbursements:						
Personal services	120,000	-	-	-	-	-
Supplies	-	-	-	-	10,229	-
Other services and charges	-	-	-	-	26,527	-
Capital outlay	-	-	-	-	36	-
Other disbursements	-	-	-	76,571	-	-
Total disbursements	120,000	-	-	76,571	36,792	-
Excess (deficiency) of receipts over disbursements	(21,236)	1,440	10,206	6,280	(14,772)	-
Cash and investments - ending	\$ 542,528	\$ 11,409	\$ 29,617	\$ 45,835	\$ 24,638	\$ 8,752

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Unsafe Building	Victim Impact Program	GAL/CASA
Cash and investments - beginning	\$ -	\$ 383,741	\$ 48,653	\$ 2,175	\$ 3,813	\$ 399
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	36,000	371,797	18,312	-	-	-
Total receipts	36,000	371,797	18,312	-	-	-
Disbursements:						
Personal services	-	-	9,669	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	31,551	-	1,055	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	181,612	-	-	-	-
Total disbursements	31,551	181,612	10,724	-	-	-
Excess (deficiency) of receipts over disbursements	4,449	190,185	7,588	-	-	-
Cash and investments - ending	\$ 4,449	\$ 573,926	\$ 56,241	\$ 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, 2019

	Auditors Ineligible Deductions	Statewide 911	LOIT Special Distribution	Adult Probation Administrative	Juvenile Probation Administrative	Sheriff Pension Holding
Cash and investments - beginning	\$ 94,750	\$ 300,977	\$ 387,896	\$ 89,669	\$ 5,539	\$ 22,840
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	689,244	-	-	-
Charges for services	-	-	-	58,527	3,182	15,396
Fines and forfeits	-	-	-	-	1,178	-
Other receipts	9,742	450,764	-	-	-	11,596
Total receipts	9,742	450,764	689,244	58,527	4,360	26,992
Disbursements:						
Personal services	-	329,058	-	50,023	-	22,320
Supplies	-	-	-	4,489	250	-
Other services and charges	-	30,781	1,077,140	9,932	2,958	-
Capital outlay	-	17,080	-	-	-	-
Other disbursements	1,283	-	-	-	-	-
Total disbursements	1,283	376,919	1,077,140	64,444	3,208	22,320
Excess (deficiency) of receipts over disbursements	8,459	73,845	(387,896)	(5,917)	1,152	4,672
Cash and investments - ending	\$ 103,209	\$ 374,822	\$ -	\$ 83,752	\$ 6,691	\$ 27,512

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Wheel Tax / Surtax Combined	CVET Agency	Weed Lien Collections	Sewage Collections	Financial Institution Tax	State Fines And Forfeitures
Cash and investments - beginning	\$ 205,878	\$ -	\$ -	\$ -	\$ -	\$ 20
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	189,775	-	-	238,792	-
Charges for services	-	-	-	-	-	717
Fines and forfeits	-	-	-	-	-	-
Other receipts	682,247	-	9,216	11,828	-	2,079
Total receipts	682,247	189,775	9,216	11,828	238,792	2,796
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	632,586	189,775	9,216	11,828	238,792	2,786
Total disbursements	632,586	189,775	9,216	11,828	238,792	2,786
Excess (deficiency) of receipts over disbursements	49,661	-	-	-	-	10
Cash and investments - ending	\$ 255,539	\$ -	\$ -	\$ -	\$ -	\$ 30

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	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	\$ 1,212	\$ 155	\$ 440	\$ 59	\$ 170	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	16,620	1,885	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	2,920	1,544	2,438	9
Total receipts	16,620	1,885	2,920	1,544	2,438	9
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	15,523	1,745	2,985	1,438	2,390	7
Total disbursements	15,523	1,745	2,985	1,438	2,390	7
Excess (deficiency) of receipts over disbursements	1,097	140	(65)	106	48	2
Cash and investments - ending	\$ 2,309	\$ 295	\$ 375	\$ 165	\$ 218	\$ 2

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Sex And Violent Offender Admin - State	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ -	\$ 587	\$ -	\$ -	\$ 57,573	\$ 81,676
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	160	-	413	153,489	7,622	11,460
Total receipts	160	-	413	153,489	7,622	11,460
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	350
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	3,823
Other disbursements	160	-	394	153,489	810	-
Total disbursements	160	-	394	153,489	810	4,173
Excess (deficiency) of receipts over disbursements	-	-	19	-	6,812	7,287
Cash and investments - ending	\$ -	\$ 587	\$ 19	\$ -	\$ 64,385	\$ 88,963

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	93.563 Clerk IV-D Incentive-Post Oct '99	Lease Rental Jail	D.A.R.E	Law Enforcement-Sheriff	Health Board	Zika Grant
Cash and investments - beginning	\$ 71,462	\$ 1,728	\$ 100	\$ 292	\$ 919,363	\$ 2,000
Receipts:						
Taxes	-	-	-	-	195,771	-
Intergovernmental receipts	-	-	-	-	14,143	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	7,622	-	-	-	19,852	-
Total receipts	7,622	-	-	-	229,766	-
Disbursements:						
Personal services	-	-	-	-	296,178	-
Supplies	-	-	-	-	4,699	-
Other services and charges	-	-	-	-	41,051	-
Capital outlay	-	-	-	-	134,429	-
Other disbursements	2,003	-	-	-	-	-
Total disbursements	2,003	-	-	-	476,357	-
Excess (deficiency) of receipts over disbursements	5,619	-	-	-	(246,591)	-
Cash and investments - ending	\$ 77,081	\$ 1,728	\$ 100	\$ 292	\$ 672,772	\$ 2,000

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Settlement Fund	Sabic TIF Area	Retainage W. Lowe	Local Income Tax Property Tax	LIT Certified Shares	Safety Tax
Cash and investments - beginning	\$ -	\$ 791,557	\$ 2,272	\$ 11,490	\$ 1,790,758	\$ 96,928
Receipts:						
Taxes	26,450,716	195,044	-	400,467	-	-
Intergovernmental receipts	3,783,681	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	9,706,591	-	-	-	3,197,074	1,787,799
Total receipts	39,940,988	195,044	-	400,467	3,197,074	1,787,799
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	39,940,988	31,279	-	405,171	3,272,816	1,785,327
Total disbursements	39,940,988	31,279	-	405,171	3,272,816	1,785,327
Excess (deficiency) of receipts over disbursements	-	163,765	-	(4,704)	(75,742)	2,472
Cash and investments - ending	\$ -	\$ 955,322	\$ 2,272	\$ 6,786	\$ 1,715,016	\$ 99,400

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	LIT Economic Development	State Homeland Security	Convention Visitor And Tour	Health Board Gift Fund	Child Support ONB	Odyssey ONB
Cash and investments - beginning	\$ (84,780)	\$ (5,033)	\$ 164,518	\$ 2,919	\$ 2,369	\$ 306,368
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,071,006	5,033	99,491	700	330,872	3,171,223
Total receipts	4,071,006	5,033	99,491	700	330,872	3,171,223
Disbursements:						
Personal services	-	-	51,400	-	-	-
Supplies	-	-	250	-	-	-
Other services and charges	-	-	39,350	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	3,986,226	-	-	1,443	330,632	3,073,147
Total disbursements	3,986,226	-	91,000	1,443	330,632	3,073,147
Excess (deficiency) of receipts over disbursements	84,780	5,033	8,491	(743)	240	98,076
Cash and investments - ending	\$ -	\$ -	\$ 173,009	\$ 2,176	\$ 2,609	\$ 404,444

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Ind State Opioid Response	County Offender Transportation	Bail Bond	Building Comm. Fund	User Law Enforcement Fund	County ID Security
Cash and investments - beginning	\$ -	\$ -	\$ 155	\$ 209,286	\$ 4,386	\$ 9,062
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	4,424
Fines and forfeits	-	-	-	-	-	-
Other receipts	60,000	375	-	-	2,395	-
Total receipts	60,000	375	-	-	2,395	4,424
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	4,842	-	-	-	6,781	-
Total disbursements	4,842	-	-	-	6,781	-
Excess (deficiency) of receipts over disbursements	55,158	375	-	-	(4,386)	4,424
Cash and investments - ending	\$ 55,158	\$ 375	\$ 155	\$ 209,286	\$ -	\$ 13,486

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Cert Grant	Elected Official Training Fund	Pretrial Diversion	Juvenile Informal Adj Program	Users Fees Fund	Deferral Program Fee
Cash and investments - beginning	\$ 12	\$ 12,986	\$ 50,905	\$ 3,805	\$ 14,177	\$ 120,235
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	4,424	5,090	-	2,625	66,519
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	1,160	-
Total receipts	-	4,424	5,090	-	3,785	66,519
Disbursements:						
Personal services	-	3,082	-	-	-	29,086
Supplies	-	-	1,259	-	-	6,981
Other services and charges	-	-	645	589	-	3,555
Capital outlay	-	-	-	-	-	1,250
Other disbursements	-	-	500	-	2,083	-
Total disbursements	-	3,082	2,404	589	2,083	40,872
Excess (deficiency) of receipts over disbursements	-	1,342	2,686	(589)	1,702	25,647
Cash and investments - ending	\$ 12	\$ 14,328	\$ 53,591	\$ 3,216	\$ 15,879	\$ 145,882

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Jury Users Fees	Sheriff- Work Release	Compton Maintenance	Little Creek - Drain Mtce	Vaal - Drain Mtce	Whipple Ditch-Drain Mtce
Cash and investments - beginning	\$ 35,937	\$ 20,013	\$ 15,069	\$ 209,848	\$ 27,201	\$ 23,059
Receipts:						
Taxes	-	-	1,080	86,245	21,922	9,538
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	3,486	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	9,774	-	-	-	-
Total receipts	3,486	9,774	1,080	86,245	21,922	9,538
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	43,455	14,217	17,737
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	43,455	14,217	17,737
Excess (deficiency) of receipts over disbursements	3,486	9,774	1,080	42,790	7,705	(8,199)
Cash and investments - ending	\$ 39,423	\$ 29,787	\$ 16,149	\$ 252,638	\$ 34,906	\$ 14,860

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Rueger Ditch - Drain Mtce	Persimmon Pond - Drain Mtce	Drain Improvements	Big Creek Maintenance	Wabash Levee	Black River Maintenance
Cash and investments - beginning	\$ 46,384	\$ 557	\$ 83,503	\$ 533,845	\$ 12,293	\$ -
Receipts:						
Taxes	18,429	6,209	-	187,361	9,056	3,584
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	11,191
Total receipts	18,429	6,209	-	187,361	9,056	14,775
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	21,242	-	-	62,332	-	14,775
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	22,235	-
Total disbursements	21,242	-	-	62,332	22,235	14,775
Excess (deficiency) of receipts over disbursements	(2,813)	6,209	-	125,029	(13,179)	-
Cash and investments - ending	\$ 43,571	\$ 6,766	\$ 83,503	\$ 658,874	\$ (886)	\$ -

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Race & Gender Fairness Grant	EMA-EMPG Competitive Grant	EMA Technology Equipment Grant	EMS Computer Technology Grant	A70-5-532455 Phep Grant	Jail Maintenance Fund
Cash and investments - beginning	\$ 2,322	\$ (606)	\$ 1	\$ 7	\$ 20,733	\$ 265,587
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	401,699
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	35,661	-	-	14,480	-
Total receipts	-	35,661	-	-	14,480	401,699
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	87,573
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	23,909
Other disbursements	-	-	-	-	14,480	-
Total disbursements	-	-	-	-	14,480	111,482
Excess (deficiency) of receipts over disbursements	-	35,661	-	-	-	290,217
Cash and investments - ending	\$ 2,322	\$ 35,055	\$ 1	\$ 7	\$ 20,733	\$ 555,804

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Commu Corrections Income Fund	Prosecutor's Law Enforcement	Payroll Fund	Hazardous Substances	Payment In Lieu Of Taxes	Federal Forfeiture Fund
Cash and investments - beginning	\$ 259,800	\$ 1,162	\$ 327,984	\$ 22,750	\$ 26,746	\$ 96,982
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	9,975	-
Charges for services	67,400	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,574	-	6,454,197	-	-	-
Total receipts	70,974	-	6,454,197	-	9,975	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	3,000
Other disbursements	60,823	-	6,550,807	-	-	-
Total disbursements	60,823	-	6,550,807	-	-	3,000
Excess (deficiency) of receipts over disbursements	10,151	-	(96,610)	-	9,975	(3,000)
Cash and investments - ending	\$ 269,951	\$ 1,162	\$ 231,374	\$ 22,750	\$ 36,721	\$ 93,982

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	20.600 Operation Pullover	CFDA #20.703 EMA - HMEP Grant	Blight Elimination Grant	20.602 Rural Demo Proj Grant	CFDA 97.042 Homeland Security	11.558 ARRA Gis Data Exchange
Cash and investments - beginning	\$ 2,807	\$ 40	\$ 1,375	\$ 1,488	\$ 31,339	\$ 500
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,983	-	14,245	-	-	-
Total receipts	3,983	-	14,245	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	4,287	-	15,620	-	-	-
Total disbursements	4,287	-	15,620	-	-	-
Excess (deficiency) of receipts over disbursements	(304)	-	(1,375)	-	-	-
Cash and investments - ending	\$ 2,503	\$ 40	\$ -	\$ 1,488	\$ 31,339	\$ 500

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Posey County Hava Grant (2016)	Property Tax Replacement Credit	Child Advocacy	K-9 Program Fund	62-Corridor Allocation Fund	State Forfeiture Fund
Cash and investments - beginning	\$ 2,320	\$ 3	\$ 629	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	62,797	382,592	13,860
Total receipts	-	-	-	62,797	382,592	13,860
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	45,755	-	6,929
Total disbursements	-	-	-	45,755	-	6,929
Excess (deficiency) of receipts over disbursements	-	-	-	17,042	382,592	6,931
Cash and investments - ending	\$ 2,320	\$ 3	\$ 629	\$ 17,042	\$ 382,592	\$ 6,931

POSEY COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Overweight Vehicles	Interstate Compact Fee State	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 26,219,185
Receipts:			
Taxes	-	-	35,180,882
Intergovernmental receipts	-	-	9,274,193
Charges for services	-	-	2,694,154
Fines and forfeits	-	-	1,178
Other receipts	147	375	45,385,974
Total receipts	<u>147</u>	<u>375</u>	<u>92,536,381</u>
Disbursements:			
Personal services	-	-	11,661,413
Supplies	-	-	2,293,382
Other services and charges	-	-	7,609,702
Capital outlay	-	-	1,992,825
Other disbursements	-	250	65,740,597
Total disbursements	<u>-</u>	<u>250</u>	<u>89,297,919</u>
Excess (deficiency) of receipts over disbursements	<u>147</u>	<u>125</u>	<u>3,238,462</u>
Cash and investments - ending	<u>\$ 147</u>	<u>\$ 125</u>	<u>\$ 29,457,647</u>

POSEY COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2019

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
Posey County Jail Building Corporation	Jail Addition	620,000	1/15/2017	1/15/2036
Global	Tower-E911 equipment	<u>12,660</u>	1/1/1996	12/31/2032
Total governmental activities		<u>711,824</u>		
Total of annual lease payments		<u><u>\$ 711,824</u></u>		

OTHER REPORTS

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