

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

ANNUAL FINANCIAL REPORT

2009

WARRICK COUNTY, INDIANA



**FILED**

09/30/2010



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Lawrence C. Lacer	01-01-07 to 12-31-10
Treasurer	Shannon Weisheit	01-01-09 to 12-31-12
Clerk	Sarah Topper	01-01-09 to 12-31-12
Sheriff	Marvin Heilman	01-01-07 to 12-31-10
Recorder	Pat Brooks	01-01-09 to 12-31-12
President of the Board of County Commissioners	Don Williams	01-01-09 to 12-31-10
President of the County Council	Gary R. Meyer	01-01-09 to 12-31-10



**STATE OF INDIANA**  
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ROOM E418  
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Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS  
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

TO: THE OFFICIALS OF WARRICK COUNTY, INDIANA

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Warrick County, as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note I, the County prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As discussed in Note I, the financial statements referred to above does not include a component unit of the County which should have been included to fairly present the financial position of the County.

In our opinion, except that the omission of the component unit of the County referred to in the preceding paragraph results in incomplete presentation, the financial statements referred to above present fairly, in all material respects, the respective cash and investment balances of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2009, and the respective cash receipts and cash disbursements during the year then ended on the basis of accounting described in Note I.

In accordance with Government Auditing Standards, we have also issued a report dated September 8, 2010, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS  
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
(Continued)

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Included in the financial statements are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16) and enhanced wireless emergency telephone fees (IC 36-8-16.5). In accordance with IC 36-8-16-14 and IC 36-8-16.5-41 these fees have been subjected to an annual examination performed by State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The Schedules of Funding Progress are not required parts of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management, regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

The County has not presented Management's Discussion and Analysis, Schedule of Contributions From the Employer and Other Contributing Entities, or Budgetary Comparison Schedules that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The Combining Schedules, as listed in the Table of Contents, Schedule of Capital Assets, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the basic financial statements. The Combining Schedules, as listed in the Table of Contents, have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The Schedule of Capital Assets and Schedule of Long-Term Debt have not been subjected to the auditing procedures applied by us in the audit of the basic financial statements and, accordingly, we express no opinion on them.

STATE BOARD OF ACCOUNTS

September 8, 2010



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF WARRICK COUNTY, INDIANA

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Warrick County, as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated September 8, 2010. The opinions to the financial statements were qualified due to the omission of a component unit of the County, which results in incomplete presentation. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be significant deficiencies or material weaknesses, as defined above.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS  
(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

This report is intended solely for the information and use of the County's management, the Board of County Commissioners, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

September 8, 2010

WARRICK COUNTY  
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS  
For The Year Ended December 31, 2009

<u>Functions/Programs</u>	<u>Disbursements</u>	<u>Program Receipts</u>			<u>Net (Disbursement) Receipt and Changes in Net Assets</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Primary Government</u>
					<u>Governmental Activities</u>
Primary government:					
Governmental activities:					
General government	\$ 13,892,921	\$ 2,123,028	\$ 1,750	\$ -	\$ (11,768,143)
Public safety	6,308,950	3,130,269	623,136	952,685	(1,602,860)
Highways and streets	4,738,920	-	2,279,540	530,191	(1,929,189)
Sanitation	41,316	41,618	-	-	302
Health and welfare	1,546,594	118,846	73,672	-	(1,354,076)
Economic development	7,345,895	-	-	-	(7,345,895)
Culture and recreation	493,863	289,308	-	-	(204,555)
Principal and interest on indebtedness	1,869,592	-	-	-	(1,869,592)
<b>Total primary government</b>	<b><u>\$ 36,238,051</u></b>	<b><u>\$ 5,703,069</u></b>	<b><u>\$ 2,978,098</u></b>	<b><u>\$ 1,482,876</u></b>	<b><u>(26,074,008)</u></b>
General receipts:					
Property taxes					15,612,658
Income taxes					6,638,447
Intergovernmental					2,966,661
Other local sources					3,585,133
Net proceeds from borrowings					100,000
Grants and contributions not restricted to specific programs					9,135
Investment earnings					284,368
Interfund loans					-
<b>Total general receipts and interfund loans</b>					<b><u>29,196,402</u></b>
<b>Change in net assets</b>					<b>3,122,394</b>
<b>Net assets - beginning</b>					<b><u>17,476,998</u></b>
<b>Net assets - ending</b>					<b><u>\$ 20,599,392</u></b>
<b><u>Assets</u></b>					
Cash and investments					\$ 15,790,456
Restricted assets:					
Cash and investments					<u>4,808,936</u>
<b>Total assets</b>					<b><u>\$ 20,599,392</u></b>
<b><u>Net Assets</u></b>					
Restricted for:					
Highways and streets					\$ 1,572,433
Sanitation					1,246,173
Debt service					322,672
Capital outlay					1,667,658
Unrestricted					<u>15,790,456</u>
<b>Total net assets</b>					<b><u>\$ 20,599,392</u></b>

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

WARRICK COUNTY  
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,  
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
GOVERNMENTAL FUNDS  
For The Year Ended December 31, 2009

	General	Rainy Day	2006 Property Reassessment	Department of Economic Development	EDIT Bond Construction	Other Governmental Funds	Totals
Receipts:							
Taxes	\$ 9,899,342	\$ 805,048	\$ 357,995	\$ 2,702,695	\$ 2,313,816	\$ 6,262,822	\$ 22,341,718
Special assessments	-	-	-	-	-	1,147,071	1,147,071
Licenses and permits	-	-	-	-	-	178,675	178,675
Intergovernmental	1,471,831	-	38,685	-	-	6,081,679	7,592,195
Charges for services	783,416	-	-	1,268,460	-	1,513,627	3,565,503
Fines and forfeits	293,010	-	-	-	-	442,033	735,043
Interfund loans	9,126	-	-	-	-	-	9,126
Other	464,247	151,085	74,009	8,495	2,373	683,790	1,383,999
<b>Total receipts</b>	<b>12,920,972</b>	<b>956,133</b>	<b>470,689</b>	<b>3,979,650</b>	<b>2,316,189</b>	<b>16,309,697</b>	<b>36,953,330</b>
Disbursements:							
General government	9,062,478	640,587	524,015	-	-	3,660,593	13,887,673
Public safety	4,414,171	-	-	-	-	1,495,865	5,910,036
Highways and streets	-	-	-	-	-	4,630,866	4,630,866
Sanitation	-	-	-	-	-	41,316	41,316
Health and welfare	133,636	-	-	-	-	904,992	1,038,628
Economic development	-	-	-	3,440,858	-	169,876	3,610,734
Culture and recreation	-	-	-	-	-	493,863	493,863
Interfund loans	-	-	-	-	-	9,126	9,126
Debt service:							
Principal	-	-	-	-	-	622,624	622,624
Interest	-	-	-	-	-	1,246,968	1,246,968
Capital outlay:							
General government	-	-	-	-	-	5,248	5,248
Public safety	122,512	-	-	-	-	276,402	398,914
Highways and streets	-	-	-	-	-	108,054	108,054
Economic development	-	-	-	216,554	3,518,607	-	3,735,161
<b>Total disbursements</b>	<b>13,732,797</b>	<b>640,587</b>	<b>524,015</b>	<b>3,657,412</b>	<b>3,518,607</b>	<b>13,665,793</b>	<b>35,739,211</b>
Excess (deficiency) of receipts over disbursements	(811,825)	315,546	(53,326)	322,238	(1,202,418)	2,643,904	1,214,119
Other financing sources (uses):							
Net proceeds from borrowings	-	-	-	-	-	100,000	100,000
Transfers in	1,082,007	1,177,124	-	-	-	1,544,581	3,803,712
Transfers out	(475,784)	-	-	-	(47,394)	(3,280,534)	(3,803,712)
Other receipts	347,881	-	-	565,000	1,389,489	13,871	2,316,241
<b>Total other financing sources (uses)</b>	<b>954,104</b>	<b>1,177,124</b>	<b>-</b>	<b>565,000</b>	<b>1,342,095</b>	<b>(1,622,082)</b>	<b>2,416,241</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	142,279	1,492,670	(53,326)	887,238	139,677	1,021,822	3,630,360
Cash and investment fund balance - beginning	1,201,011	967,871	2,489,875	2,437,760	2,397,455	7,867,922	17,361,894
Cash and investment fund balance - ending	\$ 1,343,290	\$ 2,460,541	\$ 2,436,549	\$ 3,324,998	\$ 2,537,132	\$ 8,889,744	20,992,254
Amounts reported for governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis are different because:							
Internal services funds are used by management to charge the costs of certain services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis.							(392,862)
Net assets of governmental activities							\$ 20,599,392
<b>Cash and Investment Assets - Ending</b>							
Cash and investments	\$ 1,343,290	\$ 2,460,541	\$ 2,436,549	\$ 3,324,998	\$ 2,537,132	\$ 4,080,808	\$ 16,183,318
Restricted assets:							
Cash and investments	-	-	-	-	-	4,808,936	4,808,936
<b>Total cash and investment assets - ending</b>	<b>\$ 1,343,290</b>	<b>\$ 2,460,541</b>	<b>\$ 2,436,549</b>	<b>\$ 3,324,998</b>	<b>\$ 2,537,132</b>	<b>\$ 8,889,744</b>	<b>\$ 20,992,254</b>
<b>Cash and Investment Fund Balance - Ending</b>							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	1,572,433	\$ 1,572,433
Sanitation	-	-	-	-	-	1,246,173	1,246,173
Debt service	-	-	-	-	-	322,672	322,672
Capital outlay	-	-	-	-	-	1,667,658	1,667,658
Unrestricted	1,343,290	2,460,541	2,436,549	3,324,998	2,537,132	4,080,808	16,183,318
<b>Total cash and investment fund balance - ending</b>	<b>\$ 1,343,290</b>	<b>\$ 2,460,541</b>	<b>\$ 2,436,549</b>	<b>\$ 3,324,998</b>	<b>\$ 2,537,132</b>	<b>\$ 8,889,744</b>	<b>\$ 20,992,254</b>

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

WARRICK COUNTY  
STATEMENT OF ASSETS AND FUND BALANCES AND  
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
PROPRIETARY FUND  
As Of And For The Year Ended December 31, 2009

	<u>Employee Health Insurance</u>
Operating receipts:	
Charges for services	\$ 4,041,233
Operating disbursements:	
Insurance claims and expense	<u>4,549,199</u>
Deficiency of operating receipts over operating disbursements	(507,966)
Cash and investment fund balance - beginning	<u>115,104</u>
Cash and investment fund balance - ending	<u>\$ (392,862)</u>
<u>Cash and Investment Assets - December 31</u>	
Cash and investments	<u>\$ (392,862)</u>
<u>Cash and Investment Fund Balance - December 31</u>	
Unrestricted	<u>\$ (392,862)</u>

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

WARRICK COUNTY  
STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
FIDUCIARY FUNDS  
For The Year Ended December 31, 2009

	Pension Trust Funds	Private-Purpose Trust Funds	Agency Funds
Additions:			
Contributions:			
Employer	\$ 370,177	\$ -	
Other	788	125,823	
Total contributions	370,965	125,823	
Investment earnings:			
Net increase in fair value of investments	(297,129)	-	
Interest	87,882	3,167	
Dividends	37,276	-	
Total investment earnings	(171,971)	3,167	
Total additions	198,994	128,990	
Deductions:			
Benefits	129,432	-	
Administrative and general	39,826	147,160	
Total deductions	169,258	147,160	
Excess (deficiency) of total additions over total deductions	29,736	(18,170)	
Cash and investment fund balance - beginning	5,096,890	593,259	
Cash and investment fund balance - ending	\$ 5,126,626	\$ 575,089	\$ 17,824,422

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

WARRICK COUNTY  
NOTES TO FINANCIAL STATEMENTS

I. 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 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 County's financial reporting entity is composed of the following:

Primary Government:	Warrick County
Discretely Presented Component Unit:	Warrick County Solid Waste Management District

In determining the financial reporting entity, the County complies with the provisions of GASB Statement No. 14, *The Financial Reporting Entity*.

The Warrick County Solid Waste Management District has been omitted from these financial statements. Accordingly, the financial statements do not include the data of all of the County's component units necessary to fairly present the financial position of the County.

Discretely Presented Component Units

Discretely presented component units are separate legal entities that meet the component unit criteria but do not meet the criteria for blending. The discretely presented component units are presented below:

Warrick County Solid Waste Management District: The Warrick County Solid Waste Management District is a significant discretely presented component unit of the County. The County appoints a voting majority of the Warrick County Solid Waste Management District's board and is able to impose its will.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The Statement of Activities and Net Assets – Cash and Investment Basis displays information about the reporting government as a whole. It includes all funds of the reporting entity except for fiduciary funds. The statement distinguishes between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, fund equity, receipts, and disbursements. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial

WARRICK COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. However, at this time, the County has not established any enterprise funds.

The County reports the following major governmental funds:

The general fund is the primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The rainy day fund is used to account for transfers of unused and unencumbered funds under Indiana Code 36-1-8-5. The rainy day funds may be used solely for the operation of the County and its various departments, including, but not limited to, salaries and wages, costs of services, supplies, equipment, capital improvements, repairs and similar expenditures.

The 2006 property reassessment fund receives collections from the taxes that the County levies on the assessed valuation of all taxable personal and real property within the County. The taxes collected are used for the cost of reassessment.

The department of economic development fund accounts for revenues received from the County Economic Development Tax (CEDIT) and is used for construction of projects funded by these revenues.

The EDIT bond construction fund accounts for the receipt of economic development income tax revenue and the use of that revenue for economic development services, economic development projects and economic development debt payments.

Additionally, the County reports the following fund types:

The internal service fund, employee health insurance fund, is used to collect the percentage of the County employees' payroll that is held out for insurance, as well as the amount appropriated by the commissioners for insurance. The monies collected are used to pay administrative fees and insurance claims.

The pension trust funds account for the activities of the sheriff's pension trust and the sheriff's benefit pension plans, which accumulate resources for pension benefit payments.

The private-purpose trust funds report trust arrangements under which principal and income benefit the County's school corporation and various departments of the County.

Agency funds account for assets held by the County as an agent for various other governmental units within the County and the State and serve as control of accounts for certain cash transactions during the time they are a liability of the County.

C. Measurement Focus and Basis of Accounting

The government-wide, governmental fund, proprietary fund, and fiduciary fund financial statements are reported using the basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

WARRICK COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

The cash and investment 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. Investment transactions are not presented on the financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities are provided to people outside the government (enterprise funds) or other departments or agencies primarily within the government (internal service funds). The County does not have any enterprise funds.

When both restricted and unrestricted resources are available for use, the County's policy is to use restricted resources first, then unrestricted resources as they are needed.

D. Assets and Cash and Investment Balances

1. Restricted Assets

All restricted assets, as presented in the accompanying financial statements, are restricted due to enabling legislation.

2. Cash and Investments

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

3. Property Taxes

Normally, property taxes levied are collected by the County Treasurer and are distributed to the County in June and in December. 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. Taxable property is assessed at 100% 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 may become delinquent if not paid by May 10 and November 10, respectively.

4. Capital Assets

Capital assets arising from cash transactions acquired for use in governmental or proprietary fund operations are accounted for as capital outlay disbursements of the fund upon acquisition.

WARRICK COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

5. Long-Term Debt

Long-term debt arising from cash basis transactions of governmental and proprietary funds is not reported as a liability in the basic financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as disbursements.

6. Equity Classification

Government-Wide Statements

Equity is classified as net assets and displayed in two components:

- a. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation.
- b. Unrestricted net assets – All other net assets that do not meet the definition of "restricted."

Fund Financial Statements

Governmental fund equity is classified as fund balance. Proprietary fund equity is classified the same as in the government-wide statements.

E. Receipts and Disbursements

Program Receipts

Amounts reported as program receipts include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general receipts rather than as program receipts. Likewise, general receipts include all taxes.

F. Internal and Interfund Activities

In the process of aggregating the financial information for the government-wide Statement of Activities and Net Assets – Cash and Investment Basis, some amounts reported as interfund activity in the fund financial statements have been eliminated or reclassified.

Fund Financial Statements

1. Interfund services – Sales or purchases of goods and services between funds are reported as receipts and disbursements.
2. Interfund reimbursements – Repayments from funds responsible for certain disbursements to the funds that initially paid for them are not reported as reimbursements but as adjustments to disbursements in the respective funds.
3. Interfund transfers – Flow of assets from one fund to another where repayment is not expected is reported as transfers in and out.

WARRICK COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

4. Interfund loans – Flow of assets from one fund to another where repayment is expected is reported as interfund loans.

Government-Wide Financial Statements

Interfund activity, if any, is eliminated or reclassified in the government-wide financial statements as follows:

1. Internal activities – Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis except for the net amount of transfers between governmental and business-type activities, which are reported as Transfers – Internal Activities. The effects of interfund loans and services between funds, if any, are not eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis.
2. Primary government and component unit activity – Resource flows between the primary government and the discretely-presented component unit are reported as if they were external transactions and are classified separately from internal activities within the primary government.

II. Stewardship, Compliance and Accountability

A. Budgetary Information

Annual budgets are adopted on the cash basis, which is not consistent with accounting principles generally accepted in the United States of America. All annual appropriations lapse at calendar year end.

Prior to the first required publication, the fiscal officer of the County submits to the governing board a proposed operating budget for the year commencing the following January 1. Prior to adoption, the budget is advertised and public hearings are conducted by the governing board to obtain taxpayer comments. Prior to November 1, the governing board, through the passage of a resolution/ordinance, approves the budget for the next year. Copies of the budget resolution/ordinance and the advertisement for funds for which property taxes are levied or highway use taxes are received are sent to the Indiana Department of Local Government Finance. The budget becomes legally enacted after the fiscal officer of the County receives approval of the Indiana Department of Local Government Finance.

The County's management cannot transfer budgeted appropriations between object classifications of a budget without approval of the governing board. The Indiana Department of Local Government Finance must approve any revisions to the appropriations for any fund or any department of the General Fund. The legal level of budgetary control is by object and department within the fund for the General Fund and by object within the fund for all other budgeted funds.

B. Disbursements in Excess of Appropriations

For the year ended December 31, 2009, disbursements exceeded budgeted appropriations in the following funds by the amounts below:

WARRICK COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Fund	2009
Misdemeanant	\$ 167
County ID Security Protection Fund	5,000
Vehicle Inspection	4,961
Supplemental Public Defender	25,508
 Total	 \$ 35,636

These disbursements were funded by available fund balances.

C. Cash and Investment Balance Deficits

At December 31, 2009, the following funds reported deficits in cash and investments, which are violations of the Uniform Compliance Guidelines as authorized by state statute:

Fund	2009
Health	\$ (88,105)
Landfill	(3,927)
Community Transition Program	(1,418)
Grant J7-99-03 (OPO)	(1,203)
ICJI Byrne JAG Grant 2009	(27,362)
Judicial Center Lease	(196,614)
Park and Rec District Bond 2007	(38,400)
Employee Health Insurance	(392,862)
Payroll Withholding State	(137)
Payroll Withholding OASI	(230)
Tax Distribution	(1,315)
County Payments	(1,225)
Insurance AMF/DEN Withholding	(8,194)

Cash and investment deficits in Community Transition Program, Grant J7-99-03(OPO), and ICJI Byrne JAG Grant 2009 arose due to the nature of reimbursement type grants where expenditures must be made prior to reimbursement. Deficits in Payroll Withholding – State and Payroll Withholding – OASI were due to payroll adjustments that netted out in the subsequent period. The remaining deficits arose primarily from disbursements exceeding receipts due to settlement not being made prior to December 31; these deficits are to be repaid from future receipts.

III. Detailed Notes on All Funds

A. Deposits and Investments

1. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. Indiana Code 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a

WARRICK COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

depository eligible to receive state funds and has a principal office or branch that qualifies to receive public funds of the political subdivision. The County does not have a deposit policy for custodial credit risk. At December 31, 2009, the County had deposit balances in the amount of \$34,630,529.

The bank balances were insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

2. Investments

As of December 31, 2009, the County and the Sheriff's Retirement and Benefit Plan had the following investments:

Investment Type	Sheriff's Retirement and Benefit Pension Plans
U.S. treasuries and securities	\$ 150,266
U.S. agencies	1,537,218
Corporate debt instruments	787,220
Municipal bonds	66,325
Corporate equity instruments	1,970,013
Open-end mutual funds	858,431
Total	\$ 5,369,473

Statutory Authorization for Investments

Indiana Code 5-13-9 authorizes the County to invest in securities backed by the full faith and credit of the United States Treasury or fully guaranteed by the United States of America and issued by the United States Treasury, a federal agency, a federal instrumentality, or a federal government sponsored enterprise. Indiana Code also authorizes the County to invest in securities fully guaranteed and issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. These investments are required by statute to have a stated final maturity of not more than two years.

Indiana Code also provides for investment in money market mutual funds that are in the form of securities of, or interest in, an open-end, no-load, management-type investment company or investment trust registered under the provision of the federal Investment Company Act of 1940, as amended. Investments in money market mutual funds may not exceed 50% of the funds held by the County and available for investment. The portfolio of an investment company or investment trust used must be limited to direct obligations of the United States of America, obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise or repurchase agreements fully collateralized by direct obligations of the United States of America or obligations issued by a federal agency, a federal

WARRICK COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

instrumentality, or a federal government sponsored enterprise. The form of securities of, or interest in, an investment company or investment trust must be rated as AAA, or its equivalent by Standard and Poor's Corporation or its successor or Aaa, or its equivalent, by Moody's Investors Service, Inc., or its successor. The form of securities in an investment company or investment trust have a stated final maturity of one day.

Additionally, the County may enter into repurchase agreements with depositories designated by the State Board of Finance as depositories for state deposits involving the County's purchase and guaranteed resale of any interest-bearing obligations issued or fully insured or guaranteed by the United States of America, a United States of America government agency, an instrumentality of the United States of America, or a federal government sponsored enterprise. The repurchase agreement is considered to have a stated final maturity of one day. This agreement must be fully collateralized by interest-bearing obligations as determined by their current market value.

The Sheriff's Pension Plan is not subject to the same investment laws as the County. The Sheriff's Merit Board has not adopted an investment policy for interest rate and credit risk.

Investment Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The County does not have a formal investment policy for custodial credit risk for investments.

The Sheriff's Merit Board has not adopted an investment policy for custodial credit risk for investments.

The following investments held by the County and the Sheriff's Retirement and Benefit Pension Plans were exposed to custodial credit risks because they are uninsured and unregistered with securities held by the counterparty, or the counterparty's trust department or agent, either in the government's name or not in the government's name:

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	Not in the Government's Name
U.S. treasuries and securities	\$ 150,266
U.S. agencies	1,537,218
Corporate debt instruments	787,220
Municipal bonds	66,325
Corporate equity instruments	1,970,013
Open-end mutual funds	858,431
Total	\$ 5,369,473

WARRICK COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County must follow state statute and limit the stated final maturities of the investments to no more than two years. The County does not have a formal investment policy for interest rate risk for investments.

The Sheriff's Merit Board has not adopted a formal investment policy for interest rate risk.

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	Investment Maturities (in Years)		
	Less Than 1	1-2	More Than 2
U.S. treasuries and securities	\$ -	\$ 25,938	\$ 124,328
U.S. agencies	227,707	377,638	931,873
Corporate debt instruments	138,181	53,391	595,648
Municipal bonds	-	-	66,325
Totals	<u>\$ 365,888</u>	<u>\$ 456,967</u>	<u>\$ 1,718,174</u>

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The distribution of securities with credit ratings is summarized below. The County does not have a formal investment policy for credit risk for investments.

The Sheriff's Merit Board has not adopted a policy for credit risk.

Sheriff's Retirement and Benefit Pension Plans:

Standard and Poor's Rating	Moody's Rating	County's Investments					
		US Treasuries and Securities	US Agencies	Corporate Debt Instruments	Municipal Bonds	Corporate Equity Instruments	Open-End Mutual Funds
AAA	Aaa	\$ 150,266	\$ 1,537,218	\$ -	\$ 10,034	\$ 190,564	\$ -
AA	Aa	-	-	96,575	56,291	132,695	-
A	A	-	-	629,891	-	866,519	-
BBB	Baa	-	-	60,754	-	214,178	-
BB	Ba	-	-	-	-	60,450	-
Unrated	Unrated	-	-	-	-	505,607	858,431
Totals		<u>\$ 150,266</u>	<u>\$ 1,537,218</u>	<u>\$ 787,220</u>	<u>\$ 66,325</u>	<u>\$ 1,970,013</u>	<u>\$ 858,431</u>

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County does not have a policy in regards to concentration of credit risk. United States of America government and United States of America governmental agency securities are exempt from this policy requirement.

WARRICK COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

The Sheriff's Merit Board has not adopted a policy for the concentration of credit risk.

Foreign Currency Risk

The County does not have a formal policy in regards to foreign currency risk.

The Sheriff's Merit Board has not adopted a formal policy in regards to foreign currency risk.

B. Interfund Transfers

Interfund transfers for the year ended December 31, 2009, were as follows:

<u>Transfer From</u>	<u>Transfer To</u>	<u>2009</u>
General Fund	Other Governmental Funds	\$ 475,784
EDIT Bond Construction	Other Governmental Funds	47,394
Other Governmental Funds	General Fund	1,082,007
	Rainy Day	1,177,124
	Other Governmental Funds	<u>1,021,403</u>
 Total		 <u>\$ 3,803,712</u>

The County typically uses transfers for cash flow purposes as provided by various statutory provisions.

C. Restatements and Reclassifications

For the year ended December 31, 2009, certain changes have been made to the financial statements to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances by opinion unit. Prior period adjustments represent certain changes that have been made to the financial statements to more appropriately reflect financial activity of the County.

<u>Opinion Unit</u>	<u>Balance as Reported December 31, 2008</u>	<u>Fund Reclassification</u>	<u>Balance as Restated January 1, 2009</u>
Governmental Funds	\$ 19,424,969	\$ (1,947,971)	\$ 17,476,998
Agency Funds	15,997,438	1,947,971	17,945,409

IV. Other Information

A. Risk Management

The County is 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.

WARRICK COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

The risks of torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; and natural disasters are covered by commercial insurance from independent third parties. Settled claims from risks covered by commercial insurance have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance by major category of risk.

Medical Benefits to Employees, Retirees and Dependents

The County has chosen to establish a risk financing fund for risks associated with Medical Benefits to Employees, Retirees, and Dependents. The risk financing fund is accounted for in the Employee Health Insurance Fund, an internal service fund, where assets are set aside for claim settlements. The County purchases commercial insurance for claims in excess of coverage provided by the fund. Interfund premiums are paid into the fund by all affected funds and are available to pay claims, claim reserves, and administrative costs of the program. Interfund premiums are based on the number of covered employees per department in relation to all employees. Provisions are also made for unusual and unexpected claims. Settled claims resulting from this risk did not exceed commercial insurance coverage in the past three years.

Job Related Illnesses or Injuries to Employees

During 2001, the County joined with other governmental entities in the Indiana Public Employer's Plan, Inc., a public entity risk pool currently operating as a common risk management and insurance program for approximately 700 member governmental entities. This risk pool was formed in 1989. The purpose of the risk pool is to provide a medium for the funding and administration of job related illnesses or injuries to employees. The County pays an annual premium to the risk pool for its coverage. The risk pool is considered a self-sustaining risk pool that will provide coverage for its members for up to \$1,000,000 per insured event.

B. Holding Corporation

The County has entered into a capital lease with Warrick County Judicial Center 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 2009 totaled \$1,095,000.

C. Other Postemployment Benefits

Single-Employer Defined Benefit Healthcare Plan

Plan Description

The Self-Insurance Healthcare Plan is a single-employer defined benefit healthcare plan administered by the County. The plan provides health and Medicare supplemental insurance to eligible retirees and their spouses. Indiana Code 5-10-8 assigns the authority to establish and amend benefit provisions to the County.

WARRICK COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Funding Policy

The contribution requirements of plan members for the Self-Insurance Healthcare Plan are established by the County's governing board. The required contribution is based on projected pay-as-you-go financing requirements. For the year ended December 31, 2009, the County contributed \$83,986 to the plan for current premiums (approximately 62.5% of total premiums). Plan members receiving benefits contributed \$50,415, or approximately 37.5% of the total premiums, through their required monthly contributions of various amounts for retiree and spouse coverage.

D. Pension Plans

Agent Multiple-Employer and Single-Employer Defined Benefit Pension Plans

1. Public Employees' Retirement Fund

Plan Description

The County contributes to the Indiana Public Employees' Retirement Fund (PERF), a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in the defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF 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 member's contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

PERF 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. The report may be obtained by contacting:

Public Employees' Retirement Fund  
Harrison Building, Room 800  
143 West Market Street  
Indianapolis, IN 46204  
Ph. (317) 233-4162

Funding Policy

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The total contributions made to PERF by the County during the period were \$530,890.

WARRICK COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

2. County Police Retirement Plan

Plan Description

The County contributes to the County Police Retirement Plan, which 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. 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. The contributions made by the County during the period were \$316,172.

3. County Police Benefit Plan

Plan Description

The County contributes to the County Police Benefit Plan which 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. 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. The contributions made by the County during the period were \$54,005.

WARRICK COUNTY  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULES OF FUNDING PROGRESS

Public Employees' Retirement Fund

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
07-01-07	\$ 7,574,627	\$ 7,798,965	\$ (224,338)	97%	\$ 6,826,009	(3%)
07-01-08	8,452,912	8,855,051	(402,139)	95%	7,048,941	(6%)
07-01-09	8,134,537	9,144,500	(1,009,963)	89%	7,958,170	(13%)

County Police Retirement Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
01-01-04	\$ 3,380,820	\$ 3,380,820	\$ -	100%	\$ 1,316,546	0%
01-01-05	3,496,199	3,496,199	-	100%	1,327,970	0%
01-01-06	3,800,731	3,800,731	-	100%	1,382,870	0%
01-01-07	4,214,419	4,214,419	-	100%	1,462,544	0%
01-01-08	4,726,274	5,133,625	(407,351)	92%	1,514,477	(27%)
01-01-09	4,944,857	5,512,630	(567,773)	90%	1,585,523	(36%)

WARRICK COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009

	Local Road And Street	Accident Report	Firearms Training	Park Nonreverting Operating	Health	Alcohol And Drug Services	Landfill
Receipts:							
Taxes	\$ 90,613	\$ -	\$ -	\$ -	\$ 400,327	\$ -	\$ 17,345
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	39,645	-	-	-	-
Intergovernmental	1,071,236	-	-	-	43,386	-	277,244
Charges for services	-	6,328	-	-	92,127	-	41,618
Fines and forfeits	-	-	-	-	-	25,520	-
Other	188,962	-	-	-	-	-	-
<b>Total receipts</b>	<b>1,350,811</b>	<b>6,328</b>	<b>39,645</b>	<b>-</b>	<b>535,840</b>	<b>25,520</b>	<b>336,207</b>
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	-	12,004	14,411	-	-	129,631	-
Highways and streets	1,740,085	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	41,316
Health and welfare	-	-	-	-	542,850	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>1,740,085</b>	<b>12,004</b>	<b>14,411</b>	<b>-</b>	<b>542,850</b>	<b>129,631</b>	<b>41,316</b>
Excess (deficiency) of receipts over disbursements	(389,274)	(5,676)	25,234	-	(7,010)	(104,111)	294,891
Other financing sources (uses):							
Net proceeds from borrowings	-	-	-	-	-	-	-
Transfers in	629,272	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(622,007)
Other receipts	-	-	-	-	-	-	125
<b>Total other financing sources (uses)</b>	<b>629,272</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(621,882)</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	239,998	(5,676)	25,234	-	(7,010)	(104,111)	(326,991)
Cash and investment fund balance - beginning	673,067	8,184	32,554	5	(81,095)	246,252	323,064
Cash and investment fund balance - ending	\$ 913,065	\$ 2,508	\$ 57,788	\$ 5	\$ (88,105)	\$ 142,141	\$ (3,927)
<b>Cash and Investment Assets - Ending</b>							
Cash and investments	\$ -	\$ 2,508	\$ 57,788	\$ 5	\$ (88,105)	\$ 142,141	\$ (3,927)
Restricted assets:							
Cash and investments	913,065	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ 913,065</b>	<b>\$ 2,508</b>	<b>\$ 57,788</b>	<b>\$ 5</b>	<b>\$ (88,105)</b>	<b>\$ 142,141</b>	<b>\$ (3,927)</b>
<b>Cash and Investment Fund Balance - Ending</b>							
Restricted for:							
Highways and streets	\$ 913,065	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sanitation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	2,508	57,788	5	(88,105)	142,141	(3,927)
<b>Total cash and investment fund balance - ending</b>	<b>\$ 913,065</b>	<b>\$ 2,508</b>	<b>\$ 57,788</b>	<b>\$ 5</b>	<b>\$ (88,105)</b>	<b>\$ 142,141</b>	<b>\$ (3,927)</b>

WARRICK COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Law Enforcement Continuing Education	Motor Vehicle Inspection	Clerk's Records Perpetuation	Election And Registration	Drug Free Community	Storm Water Management	Emergency Planning/Right to Know
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ 222,797	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	1,147,071	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	25,127	-	-	-
Charges for services	-	4,054	-	130	-	-	-
Fines and forfeits	18,288	-	19,925	-	25,649	-	-
Other	-	-	-	-	-	-	4,006
<b>Total receipts</b>	<b>18,288</b>	<b>4,054</b>	<b>19,925</b>	<b>248,054</b>	<b>25,649</b>	<b>1,147,071</b>	<b>4,006</b>
Disbursements:							
General government	-	-	13,311	78,227	-	-	-
Public safety	11,312	8,670	-	-	26,777	110,928	1,244
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	276,402	-
Highways and streets	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>11,312</b>	<b>8,670</b>	<b>13,311</b>	<b>78,227</b>	<b>26,777</b>	<b>387,330</b>	<b>1,244</b>
Excess (deficiency) of receipts over disbursements	6,976	(4,616)	6,614	169,827	(1,128)	759,741	2,762
Other financing sources (uses):							
Net proceeds from borrowings	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	112,880	-
Transfers out	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>112,880</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	6,976	(4,616)	6,614	169,827	(1,128)	872,621	2,762
Cash and investment fund balance - beginning	141,011	4,753	27,998	(20,350)	28,112	373,552	22,732
Cash and investment fund balance - ending	<u>\$ 147,987</u>	<u>\$ 137</u>	<u>\$ 34,612</u>	<u>\$ 149,477</u>	<u>\$ 26,984</u>	<u>\$ 1,246,173</u>	<u>\$ 25,494</u>
<b>Cash and Investment Assets - Ending</b>							
Cash and investments	\$ 147,987	\$ 137	\$ 34,612	\$ 149,477	\$ 26,984	\$ -	\$ 25,494
Restricted assets:							
Cash and investments	-	-	-	-	-	1,246,173	-
<b>Total cash and investment assets - ending</b>	<b>\$ 147,987</b>	<b>\$ 137</b>	<b>\$ 34,612</b>	<b>\$ 149,477</b>	<b>\$ 26,984</b>	<b>\$ 1,246,173</b>	<b>\$ 25,494</b>
<b>Cash and Investment Fund Balance - Ending</b>							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sanitation	-	-	-	-	-	1,246,173	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	147,987	137	34,612	149,477	26,984	-	25,494
<b>Total cash and investment fund balance - ending</b>	<b>\$ 147,987</b>	<b>\$ 137</b>	<b>\$ 34,612</b>	<b>\$ 149,477</b>	<b>\$ 26,984</b>	<b>\$ 1,246,173</b>	<b>\$ 25,494</b>

WARRICK COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Highway	Parks And Recreation	Extradition	Recorder's Records Perpetuation	Family And Children	Health Maintenance	Warrick County Community Corrections
<b>Receipts:</b>							
Taxes	\$ -	\$ 198,210	\$ -	\$ -	\$ 556,496	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	3,139,693	64,372	-	-	71,999	33,000	-
Charges for services	-	289,308	-	96,483	-	26,719	84,530
Fines and forfeits	-	-	-	-	-	-	-
Other	271,602	1,661	-	2,087	74,680	-	-
<b>Total receipts</b>	<b>3,411,295</b>	<b>553,551</b>	<b>-</b>	<b>98,570</b>	<b>703,175</b>	<b>59,719</b>	<b>84,530</b>
<b>Disbursements:</b>							
General government	-	-	-	43,213	-	-	-
Public safety	-	-	-	-	-	-	99,051
Highways and streets	2,439,500	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	191,192	61,295	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	493,863	-	-	-	-	-
Interfund loans	-	9,126	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	108,054	-	-	-	-	-	-
<b>Total disbursements</b>	<b>2,547,554</b>	<b>502,989</b>	<b>-</b>	<b>43,213</b>	<b>191,192</b>	<b>61,295</b>	<b>99,051</b>
Excess (deficiency) of receipts over disbursements	863,741	50,562	-	55,357	511,983	(1,576)	(14,521)
<b>Other financing sources (uses):</b>							
Net proceeds from borrowings	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	23,920
Transfers out	(742,152)	-	-	-	(1,079,575)	-	(12,560)
Other receipts	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(742,152)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,079,575)</b>	<b>-</b>	<b>11,360</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	121,589	50,562	-	55,357	(567,592)	(1,576)	(3,161)
Cash and investment fund balance - beginning	537,779	48,582	9,442	401,022	567,592	139,289	12,322
Cash and investment fund balance - ending	\$ 659,368	\$ 99,144	\$ 9,442	\$ 456,379	\$ -	\$ 137,713	\$ 9,161
<b>Cash and Investment Assets - Ending</b>							
Cash and investments	\$ -	\$ 99,144	\$ 9,442	\$ 456,379	\$ -	\$ 137,713	\$ 9,161
Restricted assets:							
Cash and investments	659,368	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 659,368	\$ 99,144	\$ 9,442	\$ 456,379	\$ -	\$ 137,713	\$ 9,161
<b>Cash and Investment Fund Balance - Ending</b>							
Restricted for:							
Highways and streets	\$ 659,368	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sanitation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	99,144	9,442	456,379	-	137,713	9,161
Total cash and investment fund balance - ending	\$ 659,368	\$ 99,144	\$ 9,442	\$ 456,379	\$ -	\$ 137,713	\$ 9,161

WARRICK COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Pretrial Diversion	Plat Book	Misdemeanant	Supplemental Public Defender Service	Surveyor's Corner Perpetuation	Jury Pay	Homeland Security Grant-EMA
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	33,722	-	-	-	222,564
Charges for services	-	10,834	-	-	10,665	9,457	-
Fines and forfeits	-	-	-	14,998	-	-	-
Other	65,908	-	-	-	-	-	-
<b>Total receipts</b>	<b>65,908</b>	<b>10,834</b>	<b>33,722</b>	<b>14,998</b>	<b>10,665</b>	<b>9,457</b>	<b>222,564</b>
Disbursements:							
General government	-	594	-	-	-	4,697	-
Public safety	53,382	-	39,095	26,071	-	-	222,564
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>53,382</b>	<b>594</b>	<b>39,095</b>	<b>26,071</b>	<b>-</b>	<b>4,697</b>	<b>222,564</b>
Excess (deficiency) of receipts over disbursements	12,526	10,240	(5,373)	(11,073)	10,665	4,760	-
Other financing sources (uses):							
Net proceeds from borrowings	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	12,526	10,240	(5,373)	(11,073)	10,665	4,760	-
Cash and investment fund balance - beginning	(924)	62,371	34,589	22,006	15,789	60,885	-
<b>Cash and investment fund balance - ending</b>	<b>\$ 11,602</b>	<b>\$ 72,611</b>	<b>\$ 29,216</b>	<b>\$ 10,933</b>	<b>\$ 26,454</b>	<b>\$ 65,645</b>	<b>\$ -</b>
<b><u>Cash and Investment Assets - Ending</u></b>							
Cash and investments	\$ 11,602	\$ 72,611	\$ 29,216	\$ 10,933	\$ 26,454	\$ 65,645	\$ -
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ 11,602</b>	<b>\$ 72,611</b>	<b>\$ 29,216</b>	<b>\$ 10,933</b>	<b>\$ 26,454</b>	<b>\$ 65,645</b>	<b>\$ -</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>							
Restricted for:							
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sanitation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	11,602	72,611	29,216	10,933	26,454	65,645	-
<b>Total cash and investment fund balance - ending</b>	<b>\$ 11,602</b>	<b>\$ 72,611</b>	<b>\$ 29,216</b>	<b>\$ 10,933</b>	<b>\$ 26,454</b>	<b>\$ 65,645</b>	<b>\$ -</b>

WARRICK COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Inmate Medical	Sales Disclosure	Hazardous Materials	COPS Fast Grant	Tobacco Settlement	Sheriff Sale Administration
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	181,715	69,008	-
Charges for services	-	6,965	-	-	-	51,600
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>6,965</b>	<b>-</b>	<b>181,715</b>	<b>69,008</b>	<b>51,600</b>
<b>Disbursements:</b>						
General government	-	-	-	-	-	-
Public safety	3,700	-	-	-	-	39,789
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	60,300	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
<b>Total disbursements</b>	<b>3,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60,300</b>	<b>39,789</b>
Excess (deficiency) of receipts over disbursements	(3,700)	6,965	-	181,715	8,708	11,811
<b>Other financing sources (uses):</b>						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	671	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>671</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3,029)	6,965	-	181,715	8,708	11,811
Cash and investment fund balance - beginning	3,775	31,203	35,062	-	147,880	22,894
Cash and investment fund balance - ending	<u>\$ 746</u>	<u>\$ 38,168</u>	<u>\$ 35,062</u>	<u>\$ 181,715</u>	<u>\$ 156,588</u>	<u>\$ 34,705</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 746	\$ 38,168	\$ 35,062	\$ 181,715	\$ 156,588	\$ 34,705
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ 746</b>	<b>\$ 38,168</b>	<b>\$ 35,062</b>	<b>\$ 181,715</b>	<b>\$ 156,588</b>	<b>\$ 34,705</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sanitation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	746	38,168	35,062	181,715	156,588	34,705
<b>Total cash and investment fund balance - ending</b>	<b>\$ 746</b>	<b>\$ 38,168</b>	<b>\$ 35,062</b>	<b>\$ 181,715</b>	<b>\$ 156,588</b>	<b>\$ 34,705</b>

WARRICK COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Identification Security Protection	Children's Psychiatric Residential Treatment Service	Court Interpreters	Families In Transition	State Wireless Fund	Probation User Fee Administrative
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	1,750	-	183,595	-
Charges for services	24,758	-	-	-	-	41,858
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total receipts</b>	<b>24,758</b>	<b>-</b>	<b>1,750</b>	<b>-</b>	<b>183,595</b>	<b>41,858</b>
<b>Disbursements:</b>						
General government	-	-	1,452	-	-	-
Public safety	5,000	-	-	2,500	-	83,155
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	49,355	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
<b>Total disbursements</b>	<b>5,000</b>	<b>49,355</b>	<b>1,452</b>	<b>2,500</b>	<b>-</b>	<b>83,155</b>
Excess (deficiency) of receipts over disbursements	19,758	(49,355)	298	(2,500)	183,595	(41,297)
<b>Other financing sources (uses):</b>						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	(97,549)	-	-	(60,000)	-
Other receipts	-	-	-	2,880	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(97,549)</b>	<b>-</b>	<b>2,880</b>	<b>(60,000)</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	19,758	(146,904)	298	380	123,595	(41,297)
Cash and investment fund balance - beginning	70,768	146,904	3,123	5,715	-	60,408
Cash and investment fund balance - ending	<u>\$ 90,526</u>	<u>\$ -</u>	<u>\$ 3,421</u>	<u>\$ 6,095</u>	<u>\$ 123,595</u>	<u>\$ 19,111</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 90,526	\$ -	\$ 3,421	\$ 6,095	\$ 123,595	\$ 19,111
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 90,526</u>	<u>\$ -</u>	<u>\$ 3,421</u>	<u>\$ 6,095</u>	<u>\$ 123,595</u>	<u>\$ 19,111</u>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sanitation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	90,526	-	3,421	6,095	123,595	19,111
Total cash and investment fund balance - ending	<u>\$ 90,526</u>	<u>\$ -</u>	<u>\$ 3,421</u>	<u>\$ 6,095</u>	<u>\$ 123,595</u>	<u>\$ 19,111</u>

WARRICK COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Building Commission	Economic Development Commission	Federal Fines & Forfeitures	W.C. Redevelopment Commission	Project Income Community Corrections	Adult Probation Superior Court
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	139,030	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	2,295	-	170,488	55,316
Other	-	65	-	-	-	-
<b>Total receipts</b>	<b>139,030</b>	<b>65</b>	<b>2,295</b>	<b>-</b>	<b>170,488</b>	<b>55,316</b>
Disbursements:						
General government	-	-	598	-	135,664	52,771
Public safety	196,028	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	16,078	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
<b>Total disbursements</b>	<b>196,028</b>	<b>-</b>	<b>598</b>	<b>16,078</b>	<b>135,664</b>	<b>52,771</b>
Excess (deficiency) of receipts over disbursements	(56,998)	65	1,697	(16,078)	34,824	2,545
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	28	-
Transfers out	-	-	-	-	(23,920)	-
Other receipts	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(23,892)</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(56,998)	65	1,697	(16,078)	10,932	2,545
Cash and investment fund balance - beginning	327,263	45,465	6,794	196,600	18,931	275,804
Cash and investment fund balance - ending	<u>\$ 270,265</u>	<u>\$ 45,530</u>	<u>\$ 8,491</u>	<u>\$ 180,522</u>	<u>\$ 29,863</u>	<u>\$ 278,349</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 270,265	\$ 45,530	\$ 8,491	\$ 180,522	\$ 29,863	\$ 278,349
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b><u>\$ 270,265</u></b>	<b><u>\$ 45,530</u></b>	<b><u>\$ 8,491</u></b>	<b><u>\$ 180,522</u></b>	<b><u>\$ 29,863</u></b>	<b><u>\$ 278,349</u></b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sanitation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	270,265	45,530	8,491	180,522	29,863	278,349
<b>Total cash and investment fund balance - ending</b>	<b><u>\$ 270,265</u></b>	<b><u>\$ 45,530</u></b>	<b><u>\$ 8,491</u></b>	<b><u>\$ 180,522</u></b>	<b><u>\$ 29,863</u></b>	<b><u>\$ 278,349</u></b>

WARRICK COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Adult Probation Circuit Court	Juvenile Probation Circuit Court	Juvenile Probation Superior Court	Guardian Ad Litem/Circuit Court	Youth Home	K-9 Donations
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 83,363	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	7,407	9,175	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	24,759	4,248	-	-	-	-
Other	-	-	-	11,778	-	1,695
<b>Total receipts</b>	<b>24,759</b>	<b>4,248</b>	<b>-</b>	<b>19,185</b>	<b>92,538</b>	<b>1,695</b>
Disbursements:						
General government	29,661	-	52	16,485	92,363	-
Public safety	-	-	-	-	-	2,414
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
<b>Total disbursements</b>	<b>29,661</b>	<b>-</b>	<b>52</b>	<b>16,485</b>	<b>92,363</b>	<b>2,414</b>
Excess (deficiency) of receipts over disbursements	(4,902)	4,248	(52)	2,700	175	(719)
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(13,663)	-	-
Other receipts	-	-	-	-	7,960	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(13,663)</b>	<b>7,960</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(4,902)	4,248	(52)	(10,963)	8,135	(719)
Cash and investment fund balance - beginning	59,375	46,660	847	23,810	(4,880)	2,624
Cash and investment fund balance - ending	<u>\$ 54,473</u>	<u>\$ 50,908</u>	<u>\$ 795</u>	<u>\$ 12,847</u>	<u>\$ 3,255</u>	<u>\$ 1,905</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 54,473	\$ 50,908	\$ 795	\$ 12,847	\$ 3,255	\$ 1,905
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ 54,473</b>	<b>\$ 50,908</b>	<b>\$ 795</b>	<b>\$ 12,847</b>	<b>\$ 3,255</b>	<b>\$ 1,905</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sanitation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	54,473	50,908	795	12,847	3,255	1,905
<b>Total cash and investment fund balance - ending</b>	<b>\$ 54,473</b>	<b>\$ 50,908</b>	<b>\$ 795</b>	<b>\$ 12,847</b>	<b>\$ 3,255</b>	<b>\$ 1,905</b>

WARRICK COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	W.C. Enhanced 911	County Law Enforcement Cont. Education	Cumulative Drain	ICJI Grant STO DRIP	Landfill Closure/Post Closure	Community Transition Program
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ 161,606	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	17,267	8,284	-	11,310
Charges for services	506,593	2,585	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	45	-	-	-
<b>Total receipts</b>	<b>506,593</b>	<b>2,585</b>	<b>178,918</b>	<b>8,284</b>	<b>-</b>	<b>11,310</b>
<b>Disbursements:</b>						
General government	-	-	353,947	8,450	11,952	24,684
Public safety	217,295	41	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
<b>Total disbursements</b>	<b>217,295</b>	<b>41</b>	<b>353,947</b>	<b>8,450</b>	<b>11,952</b>	<b>24,684</b>
Excess (deficiency) of receipts over disbursements	289,298	2,544	(175,029)	(166)	(11,952)	(13,374)
<b>Other financing sources (uses):</b>						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	100,000	9,828
Transfers out	(400,000)	-	-	-	-	(7,178)
Other receipts	-	-	-	-	-	2,235
<b>Total other financing sources (uses)</b>	<b>(400,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>4,885</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(110,702)	2,544	(175,029)	(166)	88,048	(8,489)
Cash and investment fund balance - beginning	188,837	1,919	244,860	6,571	182,000	7,071
Cash and investment fund balance - ending	<u>\$ 78,135</u>	<u>\$ 4,463</u>	<u>\$ 69,831</u>	<u>\$ 6,405</u>	<u>\$ 270,048</u>	<u>\$ (1,418)</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 78,135	\$ 4,463	\$ 69,831	\$ 6,405	\$ 270,048	\$ (1,418)
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b><u>\$ 78,135</u></b>	<b><u>\$ 4,463</u></b>	<b><u>\$ 69,831</u></b>	<b><u>\$ 6,405</u></b>	<b><u>\$ 270,048</u></b>	<b><u>\$ (1,418)</u></b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sanitation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	78,135	4,463	69,831	6,405	270,048	(1,418)
<b>Total cash and investment fund balance - ending</b>	<b><u>\$ 78,135</u></b>	<b><u>\$ 4,463</u></b>	<b><u>\$ 69,831</u></b>	<b><u>\$ 6,405</u></b>	<b><u>\$ 270,048</u></b>	<b><u>\$ (1,418)</u></b>

WARRICK COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Indiana HFA CDBG Grant	Sheriff Community Services	Cash Seizure/Evidence Fund	DD/DC Program Income	Byrne Grant 02-DB-048	W.C. Community Corrections Reserve
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	7,440	-	-	-	-	-
Charges for services	-	400	8,803	-	-	-
Fines and forfeits	-	-	-	80,547	-	-
Other	-	-	-	-	-	6,786
<b>Total receipts</b>	<b>7,440</b>	<b>400</b>	<b>8,803</b>	<b>80,547</b>	<b>-</b>	<b>6,786</b>
Disbursements:						
General government	-	-	5,787	130,146	-	-
Public safety	-	560	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>560</b>	<b>5,787</b>	<b>130,146</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	7,440	(160)	3,016	(49,599)	-	6,786
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	7,930	-	9,882
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,930</b>	<b>-</b>	<b>9,882</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	7,440	(160)	3,016	(41,669)	-	16,668
Cash and investment fund balance - beginning	1,256	446	22,850	88,011	71	267,391
Cash and investment fund balance - ending	<u>\$ 8,696</u>	<u>\$ 286</u>	<u>\$ 25,866</u>	<u>\$ 46,342</u>	<u>\$ 71</u>	<u>\$ 284,059</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 8,696	\$ 286	\$ 25,866	\$ 46,342	\$ 71	\$ 284,059
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ 8,696</b>	<b>\$ 286</b>	<b>\$ 25,866</b>	<b>\$ 46,342</b>	<b>\$ 71</b>	<b>\$ 284,059</b>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sanitation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	8,696	286	25,866	46,342	71	284,059
<b>Total cash and investment fund balance - ending</b>	<b>\$ 8,696</b>	<b>\$ 286</b>	<b>\$ 25,866</b>	<b>\$ 46,342</b>	<b>\$ 71</b>	<b>\$ 284,059</b>

WARRICK COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	W.C. Law Enforcement	Grant J7-99-03 (OPO)	Campaign Finance Enforcement	Interstate Compact	Impaired Dangerous Driving	HEA 1001 State Homestead Credit
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,169,872
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	3,000	-	-	10,000	-
Charges for services	-	-	-	150	-	-
Fines and forfeits	-	-	-	-	-	-
Other	7,930	-	-	-	-	-
<b>Total receipts</b>	<b>7,930</b>	<b>3,000</b>	<b>-</b>	<b>150</b>	<b>10,000</b>	<b>1,169,872</b>
Disbursements:						
General government	3,529	7,344	-	188	-	1,174,155
Public safety	-	-	-	-	3,709	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
<b>Total disbursements</b>	<b>3,529</b>	<b>7,344</b>	<b>-</b>	<b>188</b>	<b>3,709</b>	<b>1,174,155</b>
Excess (deficiency) of receipts over disbursements	4,401	(4,344)	-	(38)	6,291	(4,283)
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	4,401	(4,344)	-	(38)	6,291	(4,283)
Cash and investment fund balance - beginning	14,775	3,141	1,650	150	1,910	9,911
Cash and investment fund balance - ending	<u>\$ 19,176</u>	<u>\$ (1,203)</u>	<u>\$ 1,650</u>	<u>\$ 112</u>	<u>\$ 8,201</u>	<u>\$ 5,628</u>
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ 19,176	\$ (1,203)	\$ 1,650	\$ 112	\$ 8,201	\$ 5,628
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ 19,176</b>	<b>\$ (1,203)</b>	<b>\$ 1,650</b>	<b>\$ 112</b>	<b>\$ 8,201</b>	<b>\$ 5,628</b>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sanitation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	19,176	(1,203)	1,650	112	8,201	5,628
<b>Total cash and investment fund balance - ending</b>	<b>\$ 19,176</b>	<b>\$ (1,203)</b>	<b>\$ 1,650</b>	<b>\$ 112</b>	<b>\$ 8,201</b>	<b>\$ 5,628</b>

WARRICK COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Sheriffs Commissary	ICJI Byrne JAG Grant '08	US DOJ JAG Grant	Safe School/HS Grant	Landfill Maintenance	GAL CASA CHINS
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	16,000	-	26,005
Charges for services	197,662	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	3,254
<b>Total receipts</b>	<b>197,662</b>	<b>-</b>	<b>-</b>	<b>16,000</b>	<b>-</b>	<b>29,259</b>
<b>Disbursements:</b>						
General government	-	15,466	15,779	5,730	4,079	25,955
Public safety	186,534	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
<b>Total disbursements</b>	<b>186,534</b>	<b>15,466</b>	<b>15,779</b>	<b>5,730</b>	<b>4,079</b>	<b>25,955</b>
Excess (deficiency) of receipts over disbursements	11,128	(15,466)	(15,779)	10,270	(4,079)	3,304
<b>Other financing sources (uses):</b>						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	150,784	13,663
Transfers out	-	(7,930)	-	-	-	-
Other receipts	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(7,930)</b>	<b>-</b>	<b>-</b>	<b>150,784</b>	<b>13,663</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	11,128	(23,396)	(15,779)	10,270	146,705	16,967
Cash and investment fund balance - beginning	28,062	23,396	15,895	-	-	-
Cash and investment fund balance - ending	<u>\$ 39,190</u>	<u>\$ -</u>	<u>\$ 116</u>	<u>\$ 10,270</u>	<u>\$ 146,705</u>	<u>\$ 16,967</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 39,190	\$ -	\$ 116	\$ 10,270	\$ 146,705	\$ 16,967
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<u>\$ 39,190</u>	<u>\$ -</u>	<u>\$ 116</u>	<u>\$ 10,270</u>	<u>\$ 146,705</u>	<u>\$ 16,967</u>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sanitation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	39,190	-	116	10,270	146,705	16,967
<b>Total cash and investment fund balance - ending</b>	<u>\$ 39,190</u>	<u>\$ -</u>	<u>\$ 116</u>	<u>\$ 10,270</u>	<u>\$ 146,705</u>	<u>\$ 16,967</u>

WARRICK COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	DUI Task Force Grant	09 Drug and Problem Solving Grant	H1N1 (Swine Flu)	ICJI Byrne JAG Grant 2009	Edward Byrne Memorial JAG Grant	Deputy Safety Initiative
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	5,000	3,000	58,672	11,517	40,000	21,352
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total receipts</b>	<b>5,000</b>	<b>3,000</b>	<b>58,672</b>	<b>11,517</b>	<b>40,000</b>	<b>21,352</b>
<b>Disbursements:</b>						
General government	5,000	538	45,259	38,879	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	5,248	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
<b>Total disbursements</b>	<b>5,000</b>	<b>538</b>	<b>50,507</b>	<b>38,879</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	-	2,462	8,165	(27,362)	40,000	21,352
<b>Other financing sources (uses):</b>						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	2,462	8,165	(27,362)	40,000	21,352
Cash and investment fund balance - beginning	-	-	-	-	-	-
Cash and investment fund balance - ending	\$ -	\$ 2,462	\$ 8,165	\$ (27,362)	\$ 40,000	\$ 21,352
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ -	\$ 2,462	\$ 8,165	\$ (27,362)	\$ 40,000	\$ 21,352
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ -</b>	<b>\$ 2,462</b>	<b>\$ 8,165</b>	<b>\$ (27,362)</b>	<b>\$ 40,000</b>	<b>\$ 21,352</b>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sanitation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	2,462	8,165	(27,362)	40,000	21,352
<b>Total cash and investment fund balance - ending</b>	<b>\$ -</b>	<b>\$ 2,462</b>	<b>\$ 8,165</b>	<b>\$ (27,362)</b>	<b>\$ 40,000</b>	<b>\$ 21,352</b>

WARRICK COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Edit Bond/Interest	Park Recreation/Bond Interest	Courthouse Bond/Interest	Judicial Center Lease	TIF Epworth Rd	TIF State Road 62
<b>Receipts:</b>						
Taxes	\$ -	\$ 58,776	\$ 2,891	\$ 1,024,872	\$ 515,167	\$ 152,804
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	4,675	374	86,246	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	613	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>63,451</b>	<b>3,878</b>	<b>1,111,118</b>	<b>515,167</b>	<b>152,804</b>
<b>Disbursements:</b>						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	152,804
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	512,624	-	-
Interest	-	-	-	582,376	514,727	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,095,000</b>	<b>514,727</b>	<b>152,804</b>
Excess (deficiency) of receipts over disbursements	-	63,451	3,878	16,118	440	-
<b>Other financing sources (uses):</b>						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	214,000	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>214,000</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	63,451	3,878	230,118	440	-
Cash and investment fund balance - beginning	116,686	-	(3,182)	(426,732)	-	-
Cash and investment fund balance - ending	<u>\$ 116,686</u>	<u>\$ 63,451</u>	<u>\$ 696</u>	<u>\$ (196,614)</u>	<u>\$ 440</u>	<u>\$ -</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 116,686	\$ 63,451	\$ 696	\$ (196,614)	\$ 440	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b><u>\$ 116,686</u></b>	<b><u>\$ 63,451</u></b>	<b><u>\$ 696</u></b>	<b><u>\$ (196,614)</u></b>	<b><u>\$ 440</u></b>	<b><u>\$ -</u></b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sanitation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	116,686	63,451	696	(196,614)	440	-
<b>Total cash and investment fund balance - ending</b>	<b><u>\$ 116,686</u></b>	<b><u>\$ 63,451</u></b>	<b><u>\$ 696</u></b>	<b><u>\$ (196,614)</u></b>	<b><u>\$ 440</u></b>	<b><u>\$ -</u></b>

WARRICK COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	TIF - West Warrick	WC Stonehaven Sewer Project	Park and Rec District Bond 2007	WC 2008 EDIT Sinking Fund	Cumulative Capital Development	Park Nonreverting Capital
<b>Receipts:</b>						
Taxes	\$ 944	\$ -	\$ 99,736	\$ 602,878	\$ 640,169	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	13,627	-	227,362	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	293	-	-	42,425	-
<b>Total receipts</b>	<b>944</b>	<b>293</b>	<b>113,363</b>	<b>602,878</b>	<b>909,956</b>	<b>-</b>
<b>Disbursements:</b>						
General government	-	-	-	568,799	745,020	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	994	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	110,000	-	-	-
Interest	-	63,810	86,055	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
<b>Total disbursements</b>	<b>994</b>	<b>63,810</b>	<b>196,055</b>	<b>568,799</b>	<b>745,020</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	(50)	(63,517)	(82,692)	34,079	164,936	-
<b>Other financing sources (uses):</b>						
Net proceeds from borrowings	-	100,000	-	-	-	-
Transfers in	-	-	-	47,394	225,000	-
Transfers out	-	-	-	(214,000)	-	-
Other receipts	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>(166,606)</b>	<b>225,000</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(50)	36,483	(82,692)	(132,527)	389,936	-
Cash and investment fund balance - beginning	50	10,631	44,292	408,085	1,114,468	5,694
Cash and investment fund balance - ending	\$ -	\$ 47,114	\$ (38,400)	\$ 275,558	\$ 1,504,404	\$ 5,694
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ -	\$ -	\$ (38,400)	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	-	47,114	-	275,558	1,504,404	5,694
<b>Total cash and investment assets - ending</b>	<b>\$ -</b>	<b>\$ 47,114</b>	<b>\$ (38,400)</b>	<b>\$ 275,558</b>	<b>\$ 1,504,404</b>	<b>\$ 5,694</b>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sanitation	-	-	-	-	-	-
Debt service	-	47,114	-	275,558	-	-
Capital outlay	-	-	-	-	1,504,404	5,694
Unrestricted	-	-	(38,400)	-	-	-
<b>Total cash and investment fund balance - ending</b>	<b>\$ -</b>	<b>\$ 47,114</b>	<b>\$ (38,400)</b>	<b>\$ 275,558</b>	<b>\$ 1,504,404</b>	<b>\$ 5,694</b>

WARRICK COUNTY  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Cumulative Bridge	EDIT Bond 1989 Road Construction	EDIT Bonds Construction 1992	Park And Recreation Nonreverting Capital	I-69 CPP Grant	Totals
Receipts:						
Taxes	\$ 263,956	\$ -	\$ -	\$ -	\$ -	\$ 6,262,822
Special assessments	-	-	-	-	-	1,147,071
Licenses and permits	-	-	-	-	-	178,675
Intergovernmental	28,963	-	-	-	46,592	6,081,679
Charges for services	-	-	-	-	-	1,513,627
Fines and forfeits	-	-	-	-	-	442,033
Other	-	-	-	-	-	683,790
<b>Total receipts</b>	<b>292,919</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>46,592</b>	<b>16,309,697</b>
Disbursements:						
General government	-	819	-	-	-	3,660,593
Public safety	-	-	-	-	-	1,495,865
Highways and streets	404,689	-	-	-	46,592	4,630,866
Sanitation	-	-	-	-	-	41,316
Health and welfare	-	-	-	-	-	904,992
Economic development	-	-	-	-	-	169,876
Culture and recreation	-	-	-	-	-	493,863
Interfund loans	-	-	-	-	-	9,126
Debt service:						
Principal	-	-	-	-	-	622,624
Interest	-	-	-	-	-	1,246,968
Capital outlay:						
General government	-	-	-	-	-	5,248
Public safety	-	-	-	-	-	276,402
Highways and streets	-	-	-	-	-	108,054
<b>Total disbursements</b>	<b>404,689</b>	<b>819</b>	<b>-</b>	<b>-</b>	<b>46,592</b>	<b>13,665,793</b>
Excess (deficiency) of receipts over disbursements	(111,770)	(819)	-	-	-	2,643,904
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	100,000
Transfers in	-	-	-	-	-	1,544,581
Transfers out	-	-	-	-	-	(3,280,534)
Other receipts	-	-	-	-	-	13,871
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,622,082)</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(111,770)	(819)	-	-	-	1,021,822
Cash and investment fund balance - beginning	115,951	72,202	64,933	17,063	-	7,867,922
Cash and investment fund balance - ending	\$ 4,181	\$ 71,383	\$ 64,933	\$ 17,063	\$ -	\$ 8,889,744
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,080,808
Restricted assets:						
Cash and investments	4,181	71,383	64,933	17,063	-	4,808,936
<b>Total cash and investment assets - ending</b>	<b>\$ 4,181</b>	<b>\$ 71,383</b>	<b>\$ 64,933</b>	<b>\$ 17,063</b>	<b>\$ -</b>	<b>\$ 8,889,744</b>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
Highways and streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,572,433
Sanitation	-	-	-	-	-	1,246,173
Debt service	-	-	-	-	-	322,672
Capital outlay	4,181	71,383	64,933	17,063	-	1,667,658
Unrestricted	-	-	-	-	-	4,080,808
<b>Total cash and investment fund balance - ending</b>	<b>\$ 4,181</b>	<b>\$ 71,383</b>	<b>\$ 64,933</b>	<b>\$ 17,063</b>	<b>\$ -</b>	<b>\$ 8,889,744</b>

WARRICK COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 PRIVATE-PURPOSE TRUST FUNDS  
 For The Year Ended December 31, 2009

	Congressional School Principal	Perigo Principal	Warrick Principal	Harbor House Trust	Welfare Bequest	Warrick Interest
Additions:						
Contributions:						
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total contributions	-	-	-	-	-	-
Investment earnings:						
Interest	-	-	-	-	3,167	-
Total additions	-	-	-	-	3,167	-
Deductions:						
Administrative and general	-	-	-	-	298	-
Excess (deficiency) of total additions over total deductions	-	-	-	-	2,869	-
Cash and investment fund balance - beginning	20,833	1,804	2,195	120	254,453	1,800
Cash and investment fund balance - ending	<u>\$ 20,833</u>	<u>\$ 1,804</u>	<u>\$ 2,195</u>	<u>\$ 120</u>	<u>\$ 257,322</u>	<u>\$ 1,800</u>

WARRICK COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 PRIVATE-PURPOSE TRUST FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Perigo Interest	Park/Rec Non-Reverting Donation	Youth Home Donation	Civil Defense Donation	Highway Donation	Dare Donation
Additions:						
Contributions:						
Other	\$ -	\$ -	\$ -	\$ -	\$ 10,825	\$ -
Total contributions	-	-	-	-	10,825	-
Investment earnings:						
Interest	-	-	-	-	-	-
Total additions	-	-	-	-	10,825	-
Deductions:						
Administrative and general	-	848	-	-	12,022	316
Excess (deficiency) of total additions over total deductions	-	(848)	-	-	(1,197)	(316)
Cash and investment fund balance - beginning	746	4,313	700	102	280,745	758
Cash and investment fund balance - ending	<u>\$ 746</u>	<u>\$ 3,465</u>	<u>\$ 700</u>	<u>\$ 102</u>	<u>\$ 279,548</u>	<u>\$ 442</u>

WARRICK COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 PRIVATE-PURPOSE TRUST FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	EMS Donation	Circuit Court Donation	Inmate Trust	Welfare Trust	Communications Donations	Totals
Additions:						
Contributions:						
Other	\$ -	\$ -	\$ 114,998	\$ -	\$ -	\$ 125,823
Total contributions	-	-	114,998	-	-	125,823
Investment earnings:						
Interest	-	-	-	-	-	3,167
Total additions	-	-	114,998	-	-	128,990
Deductions:						
Administrative and general	-	-	114,526	19,150	-	147,160
Excess (deficiency) of total additions over total deductions	-	-	472	(19,150)	-	(18,170)
Cash and investment fund balance - beginning	2,299	617	2,277	19,150	347	593,259
Cash and investment fund balance - ending	<u>\$ 2,299</u>	<u>\$ 617</u>	<u>\$ 2,749</u>	<u>\$ -</u>	<u>\$ 347</u>	<u>\$ 575,089</u>

WARRICK COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2009

	City and Town Court Costs	Congressional School Interest	Surplus Tax Sale	Tax Sale Redemption	Surplus Tax	State Fines and Forfeitures	State Sales Disclosure Fee
Additions:							
Agency fund additions	\$ 17,968	\$ -	\$ -	\$ 59,148	\$ 153,048	\$ 9,532	\$ 6,965
Deductions:							
Agency fund deductions	8,597	833	310,452	68,352	187,043	9,399	6,615
Excess (deficiency) of total additions over total deductions	9,371	(833)	(310,452)	(9,204)	(33,995)	133	350
Cash and investment fund balance - beginning	-	10,273	381,335	16,017	102,372	752	4,460
Cash and investment fund balance - ending	<u>\$ 9,371</u>	<u>\$ 9,440</u>	<u>\$ 70,883</u>	<u>\$ 6,813</u>	<u>\$ 68,377</u>	<u>\$ 885</u>	<u>\$ 4,810</u>

WARRICK COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Overweight Vehicle Fines	Infraction Judgements	Inheritance Tax	Deferred Compensation	PERF	Payroll Withholding Federal	Payroll Withholding State
Additions:							
Agency fund additions	\$ 1,400	\$ 141,866	\$ 1,605,517	\$ 100,153	\$ 798,955	\$ 918,214	\$ 383,182
Deductions:							
Agency fund deductions	1,914	143,647	1,317,321	96,598	788,695	849,750	383,187
Excess (deficiency) of total additions over total deductions	(514)	(1,781)	288,196	3,555	10,260	68,464	(5)
Cash and investment fund balance - beginning	1,208	88,673	93,410	(3,529)	180,809	(67,921)	(132)
Cash and investment fund balance - ending	<u>\$ 694</u>	<u>\$ 86,892</u>	<u>\$ 381,606</u>	<u>\$ 26</u>	<u>\$ 191,069</u>	<u>\$ 543</u>	<u>\$ (137)</u>

WARRICK COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Payroll Withholding OASI	Wage Garnishment	Special Death Benefit	Sheriff Retirement	Wheel Tax	Sur Tax	Mortgage Fees - State Share
Additions:							
Agency fund additions	\$ 1,505,119	\$ 32,641	\$ 5,155	\$ 27,163	\$ 114,671	\$ 684,693	\$ 9,300
Deductions:							
Agency fund deductions	1,427,474	30,100	5,403	54,005	114,671	684,693	8,563
Excess (deficiency) of total additions over total deductions	77,645	2,541	(248)	(26,842)	-	-	737
Cash and investment fund balance - beginning	(77,875)	(973)	2,963	26,842	-	-	4,575
Cash and investment fund balance - ending	<u>\$ (230)</u>	<u>\$ 1,568</u>	<u>\$ 2,715</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,312</u>

WARRICK COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Child Restraint Violations Fines	Riverboat Tax Distribution	Homestead Credit Rebate	Tax Distribution	County Treasurer	County Payments
Additions:						
Agency fund additions	\$ 1,025	\$ 327,815	\$ 69	\$ 61,061,660	\$ 29,604,906	\$ 13,126
Deductions:						
Agency fund deductions	900	327,815	-	61,062,980	30,300,837	13,009
Excess (deficiency) of total additions over total deductions	125	-	69	(1,320)	(695,931)	117
Cash and investment fund balance - beginning	550	-	16,294	5	14,452,035	(1,342)
Cash and investment fund balance - ending	<u>\$ 675</u>	<u>\$ -</u>	<u>\$ 16,363</u>	<u>\$ (1,315)</u>	<u>\$ 13,756,104</u>	<u>\$ (1,225)</u>

WARRICK COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Bank Deductions	Union Dues	Insurance AMF/Dental Withholding	County Escrow	Ordinance Violations - CCT	State Coroner Continuing Education
Additions:						
Agency fund additions	\$ -	\$ 10,383	\$ 120,164	\$ 11,760	\$ 195	\$ 5,540
Deductions:						
Agency fund deductions	-	8,603	145,430	36,988	60	5,709
Excess (deficiency) of total additions over total deductions	-	1,780	(25,266)	(25,228)	135	(169)
Cash and investment fund balance - beginning	28	264	17,072	63,272	677	3,255
Cash and investment fund balance - ending	<u>\$ 28</u>	<u>\$ 2,044</u>	<u>\$ (8,194)</u>	<u>\$ 38,044</u>	<u>\$ 812</u>	<u>\$ 3,086</u>

WARRICK COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	State Welfare Excise Tax Fund	Excess Levy	Family and Children Trust Clearance	Clerk of the Circuit Court	County Sheriff	County Recorder
Additions:						
Agency fund additions	\$ 2,371,777	\$ 1,272,895	\$ 4,741	\$ 7,173,774	\$ 536,940	\$ 331,243
Deductions:						
Agency fund deductions	1,048,970	1,272,895	5,611	7,910,050	536,940	326,350
Excess (deficiency) of total additions over total deductions	1,322,807	-	(870)	(736,276)	-	4,893
Cash and investment fund balance - beginning	-	-	870	2,548,988	200	20,140
Cash and investment fund balance - ending	<u>\$ 1,322,807</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,812,712</u>	<u>\$ 200</u>	<u>\$ 25,033</u>

WARRICK COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Building Commission	County Cash Change	Health Department	Park and Recreation Department	Landfill	Totals
Additions:						
Agency fund additions	\$ 137,827	\$ -	\$ 95,234	\$ 307,529	\$ 2,858	\$ 109,966,151
Deductions:						
Agency fund deductions	139,031	-	96,033	309,717	41,898	110,087,138
Excess (deficiency) of total additions over total deductions	(1,204)	-	(799)	(2,188)	(39,040)	(120,987)
Cash and investment fund balance - beginning	5,560	50	6,828	8,364	39,040	17,945,409
Cash and investment fund balance - ending	<u>\$ 4,356</u>	<u>\$ 50</u>	<u>\$ 6,029</u>	<u>\$ 6,176</u>	<u>\$ -</u>	<u>\$ 17,824,422</u>

WARRICK COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF CAPITAL ASSETS  
 For The Year Ended December 31, 2009

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

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 10,648,808
Buildings	19,112,380
Machinery and equipment	<u>10,444,127</u>
 Total governmental activities, capital assets not being depreciated	 <u>\$ 40,205,315</u>

WARRICK COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF LONG-TERM DEBT  
 December 31, 2009

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
Judicial center building	\$ 2,485,570	\$ 1,095,000
E-911 equipment	609,746	102,484
Highway Gradall	231,780	53,817
Bonds payable:		
General obligation bonds:		
Park and recreation (2007)	<u>1,815,000</u>	<u>191,105</u>
Total governmental activities debt	<u>\$ 5,142,096</u>	<u>\$ 1,442,406</u>

WARRICK COUNTY  
OTHER REPORT

The annual report presented herein was prepared in addition to another official report prepared for the individual County office listed below:

County Auditor

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SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF WARRICK COUNTY, INDIANA

Compliance

We have audited the compliance of the Warrick County with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to its major federal program for the year ended December 31, 2009. The County's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied in all material respects with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2009.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133  
(Continued)

A control deficiency in a County's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be significant deficiencies or material weaknesses, as defined above.

This report is intended solely for the information and use of the County's management, the Board of County Commissioners, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

September 8, 2010

WARRICK COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2009

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct Grant			
Bulletproof Vest Partnership Program	16.607	FY2008	\$ <u>471</u>
Direct Grant			
Edward Byrne Memorial Justice Assistance Grant Program Drug Court	16.738	2007-DX-BX-1056	<u>1,105</u>
Pass-Through Indiana Criminal Justice Institute Crime Victim Assistance	16.575	08-ST-000	<u>8,450</u>
Edward Byrne Memorial Formula Grant Program Drug Court	16.579	07-DJ-012 08-DJ-012	11,841 <u>65,784</u>
Total for program			<u>77,625</u>
Total for federal grantor agency			<u>87,651</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation Highway Planning and Construction Cluster Highway Planning and Construction	20.205		
Epworth Road North (to Telephone Rd)		DES # 0101272	114,513
Epworth Road North (SR 66 to Oak Grove Rd)		DES # 0710013	180,209
Bridge Inspection (2009-2011)		DES # 0810381	56,166
Bridges 43 & 44		DES # 9987021	137,420
Lincoln Avenue Phase I		DES # 0500638	252,961
Lincoln Avenue Phase I Utility Relocate - Vectren		DES # 0500638	<u>1,198,315</u>
Total for program			<u>1,939,584</u>
Pass-Through Indiana Criminal Justice Institute Highway Safety Cluster State and Community Highway Safety	20.600	K4-2009-08-01-21	<u>3,890</u>
Total for federal grantor agency			<u>1,943,474</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Health Public Health Emergency Preparedness H1N1	93.069	Phase 1 & 2 Phase 3	39,324 <u>30,935</u>
Total for program			<u>70,259</u>
Centers for Disease Control and Prevention - Investigations and Technical Assistance Bioterrorism Coordinator	93.283	BPRS 186 (2009)	<u>18,000</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563	Collection Incentives Indirect Costs Prosecutor Expense Clerk Expense	51,397 21,625 119,164 <u>60,402</u>
Total for program			<u>252,588</u>
ARRA - Child Support Enforcement	93.563	Collection Incentives	<u>1,374</u>
Total for federal grantor agency			<u>342,221</u>

The accompanying note is an integral part of the Schedule of Expenditures of Federal Awards.

WARRICK COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2009  
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Homeland Security Cluster Homeland Security Grant Program	97.067	EDS# C44P-9-327A	<u>2,920</u>
Total for cluster			<u>2,920</u>
Disaster Grants - Public Assistance (Presidentially Declared Disasters) Hurricane Ike Windstorm Highway Department Parks Department	97.036	DR 1795	141,876 31,936
Ice Storm Parks Department Highway Storm Water		DR 1828	11,717 651,989 <u>112,880</u>
Total for program			<u>950,398</u>
Emergency Management Performance Grants Salary Reimbursement	97.042	EDS# C44P-9-693A	<u>38,716</u>
State Homeland Security Program (SHSP) Interoperable Communications	97.073	EDS# C44P-9-327A	<u>222,563</u>
Total for federal grantor agency			<u>1,214,597</u>
Total federal awards expended			<u>\$ 3,587,943</u>

The accompanying note is an integral part of the Schedule of Expenditures of Federal Awards.

WARRICK COUNTY  
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Warrick County (County) and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statements. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

WARRICK COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Qualified

Internal control over financial reporting:  
 Material weaknesses identified? no  
 Significant deficiencies identified that are not considered to be material weaknesses? none reported

Noncompliance material to financial statements noted? no

Federal Awards:

Internal control over major programs:  
 Material weaknesses identified? no  
 Significant deficiencies identified that are not considered to be material weaknesses? none reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? no

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
97.036	Disaster Grants – Public Assistance (Presidentially Declared Disasters)

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? yes

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

WARRICK COUNTY  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

WARRICK COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on September 8, 2010, with Dorinda Burdette, Chief Deputy Auditor; Don Williams, President of the Board of County Commissioners; Gary R. Meyer, President of the County Council; and Krystal Powless, County Council Administrator. Our audit disclosed no material items that warrant comment at this time.