

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

ANNUAL FINANCIAL REPORT

2010

WARRICK COUNTY, INDIANA



**FILED**

09/07/2011



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Lawrence C. Lacer L.B. Dugan	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Treasurer	Shannon Weisheit	01-01-09 to 12-31-12
Clerk	Sarah Topper	01-01-09 to 12-31-12
Sheriff	Marvin Heilman Brett Kruse	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Recorder	Pat Brooks	01-01-09 to 12-31-12
President of the Board of County Commissioners	Don Williams	01-01-10 to 12-31-11
President of the County Council	Gary R. Meier	01-01-10 to 12-31-11



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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 statement of Warrick County (County), for the year ended December 31, 2010. These financial statement is the responsibility of the County's management. Our responsibility is to express opinions on the financial statement based on our audit.

Except as stated in the fourth paragraph, 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 statement is free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. 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 1, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

The County did not provide the accounting records of the Park and Recreation Department for audit. The financial statement is not complete without presentation of the receipts and disbursements of the Park and Recreation Department.

In our opinion, except for the effects on the financial statement of not accounting for the receipts and disbursements of the Park and Recreation Department discussed in the preceding paragraph, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2010, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated August 18, 2011, 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 an opinion on the County's financial statement. 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 financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Included in the financial statement is 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 Indiana Code 36-8-16-14 and Indiana Code 36-8-16.5-41 these fees have been subject to an annual audit performed by the State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Our audit was conducted for the purpose of forming an opinion on the County's financial statements. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Capital Assets, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the financial statement. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, 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 financial statement and, accordingly, we express no opinion on them.

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

August 18, 2011



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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 statement of Warrick County (County), for the year ended December 31, 2010, and have issued our report thereon dated August 18, 2011. The opinion to the financial statement was qualified due to the accounting records of the Park and Recreation Department not being submitted for 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.

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 statement, 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 deficiency in internal control 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 and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis.

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

August 18, 2011

FINANCIAL STATEMENT

WARRICK COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2010

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
County General	\$ 1,343,287	\$ 13,743,217	\$ 14,852,596	\$ 233,908
Commercial Vehicle Excise Tax	-	170,646	168,336	2,310
License Excise Tax Distribution	-	4,948,323	4,948,323	-
Health Insurance Employee	(392,863)	4,493,711	4,098,938	1,910
Homestead Rebate	16,363	9,493	17,674	8,182
Property Tax	5	46,356,472	47,156,223	(799,746)
Local Road And Street	913,066	1,268,960	1,600,257	581,769
Accident Report	2,508	7,279	336	9,451
Firearms Training	57,788	46,640	41,489	62,939
Park Nonreverting Operating	5	-	-	5
Health	(88,105)	528,742	546,393	(105,756)
Alcohol And Drug Services	142,141	25,608	119,799	47,950
Landfill	(3,928)	3,928	-	-
Law Enforcement Continuing Ed	147,987	17,852	21,428	144,411
Motor Vehicle Inspection	136	230	-	366
Clerk's Records Perpetuation	34,613	20,522	1,500	53,635
Election And Registration	149,477	184,042	204,276	129,243
Drug Free Community	26,983	21,457	26,893	21,547
Storm Water Management	1,246,175	1,085,857	216,514	2,115,518
Emergency Planning/Right To Know	25,494	3,883	2,682	26,695
Highway	659,370	2,245,295	2,520,563	384,102
Parks And Recreation	99,146	551,713	580,335	70,524
Extradition	9,442	-	-	9,442
Recorder's Records Perpetuation	456,378	89,355	125,686	420,047
Health Maintenance	137,711	52,761	59,090	131,382
Community Corrections Home Detention	9,162	111,970	118,106	3,026
Pretrial Diversion	11,602	61,674	22,588	50,688
Plat Book	72,611	10,581	-	83,192
Misdemeanant	29,215	33,722	34,296	28,641
Supplemental Public Defender Svc	10,933	21,080	29,349	2,664
Surveyor's Corner Perpetuation	26,454	10,760	126	37,088
Jury Pay	65,646	9,091	8,883	65,854
Rainy Day	2,460,540	1,506,694	926,224	3,041,010
Inmate Medical	746	457	-	1,203
Sales Disclosure	38,167	6,580	11,500	33,247
Hazardous Materials	35,062	-	-	35,062
Cops Fast Grant	181,715	57,965	239,680	-
Tobacco Settlement	156,588	59,592	60,044	156,136
Sheriff Sale Administration	34,704	48,600	44,590	38,714
Identification Security Protection	90,526	22,448	5,000	107,974
Court Interpreters	3,422	1,375	1,422	3,375
Families In Transition	6,095	3,150	2,175	7,070
State Wireless Fund	123,595	204,763	165,723	162,635
Probation User Fee Administrative	19,112	37,744	50,679	6,177
Building Commission	270,267	129,279	190,265	209,281
Economic Development Commission	45,530	-	-	45,530
2006 Property Reassessment	2,436,547	457,044	523,360	2,370,231
Federal Fines & Forfeitures	8,491	-	3,089	5,402
W.C. Redevelopment Commission	180,522	-	8,319	172,203
Department Of Economic Development	3,324,998	4,808,783	3,639,194	4,494,587
Project Income Community Correction	29,863	246,540	266,891	9,512
Adult Probation Superior Court	278,351	53,807	14,960	317,198
Adult Probation Circuit Court	54,473	21,172	12,633	63,012
Juvenile Probation Circuit Court	50,907	4,807	258	55,456
Juvenile Probation Superior Court	795	-	-	795
Guardian Ad Litem/Circuit Court	12,847	8,090	4,115	16,822
Youth Home	3,254	102,239	118,068	(12,575)
K-9 Donations	1,905	1,150	100	2,955
W.C. Enhanced 911	78,134	470,145	492,121	56,158
County Law Enforcement Cont. Ed.	4,463	1,375	-	5,838
Cumulative Drain	69,833	205,404	207,092	68,145
EDIT Bond Construction	2,537,134	3,002,992	2,111,881	3,428,245
ICJI Grant-STO-DRIP	6,405	-	6,405	-
Landfill Closure/Post Closure	270,048	99,999	15,065	354,982
Community Transition Program	(1,419)	16,684	4,094	11,171

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

WARRICK COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2010  
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
IN HFA CDBG Grant	8,696	-	1,755	6,941
Sheriff Community Services	286	200	-	486
Cash Seizure Evidence Fund	25,866	8,512	6,154	28,224
DD/DC Program Income	46,341	108,176	112,513	42,004
Byrne Grant #02-DB-048	71	-	-	71
W.C. Community Corrections Reserve	284,059	11,451	19,984	275,526
W.C. Law Enforcement	19,176	5,533	7,567	17,142
Grant J7-99-03 (OPO)	(1,202)	12,041	10,227	612
USDOJ JAG Grant	115	742	224	633
Safe School/Hs Grant	10,270	40,000	42,804	7,466
Landfill Maintenance	146,704	150,784	-	297,488
GAL--CASA--CHINS	16,966	41,444	39,464	18,946
09 Drug & Prob Solving Grant	2,462	-	-	2,462
H1N1 (Swine Flu)	8,164	93,151	100,883	432
ICJI Byrne JAG Grant 2009	(27,363)	54,267	26,904	-
Ed Byrne Mem JAG GRANT	40,000	6,812	17,898	28,914
Deputy Safety Initiative	21,352	-	21,352	-
Stonehaven Sewer CDBG Grant	-	531,704	531,704	-
Motorola Equip Lease & Grant	-	113,282	113,282	-
IDHS Sub Grant Dist GIS Data	-	14,894	14,894	-
Federal Revenue	-	10,354	10,354	-
Final HEA1001-2007 2008 PTRC&HS	-	240,649	240,649	-
ARRA Incentive Funds	-	13,288	-	13,288
Drug Testing Grant Award	-	3,700	3,700	-
ICJI Byrne JAG Grant 10	-	48,931	70,619	(21,688)
Ellsworth Stonehaven Grant	-	485,000	485,000	-
Tax Inheritance	381,606	917,438	1,072,759	226,285
Tax Redemption Sale	6,814	58,442	46,669	18,587
Health Savings Account	-	205,557	192,173	13,384
EDIT Bond/Interest	116,686	-	-	116,686
Park Recreation/Bond Interest	63,451	(63,451)	-	-
Courthouse Bond/Interest	-	697	697	-
Judicial Center Lease	(196,613)	1,028,545	1,092,388	(260,456)
TIF Epworth Road	440	868,543	868,983	-
TIF State Road 62	-	307,749	307,749	-
W.C. Stonehaven Sewer Project	47,115	1,785,178	1,199,333	632,960
Park Rec Dist Bond 2007	(38,402)	185,764	191,105	(43,743)
WC 2008 EDIT Sinking Fund	275,558	602,878	544,945	333,491
Cumulative Capital Development	1,504,405	1,125,077	1,095,590	1,533,892
Park Nonreverting Capital	5,694	-	4,500	1,194
Cumulative Bridge	4,181	266,046	286,469	(16,242)
EDIT Bond 1989 Road Construction	71,383	-	24,863	46,520
EDIT Bonds Construction 1992	64,933	-	-	64,933
Park And Recreation Nonreverting Ca	17,063	-	-	17,063
I-69 CPP Grant	-	683	683	-
Congressional School Principal	20,833	-	-	20,833
Perigo Principal	1,804	-	-	1,804
Warrick Principal	2,195	-	-	2,195
Harbor House Trust	120	-	-	120
Welfare Bequest	257,322	6,530	-	263,852
Warrick Interest	1,800	-	-	1,800
Perigo Interest	746	-	-	746
Park/Rec Non-Reverting Donation	3,464	1,631	765	4,330
Youth Home Donation	700	-	-	700
Civil Defense Donation	102	-	-	102
Highway Donation	279,549	600,495	196,141	683,903
Dare Donation	443	-	-	443
EMS Donation	2,299	-	-	2,299
Circuit Court Donation	617	-	-	617
Communications Donations	347	-	-	347
City And Town Court Costs	9,371	18,164	27,535	-
Congressional School Interest	9,440	-	834	8,606
Surplus Tax Sale	70,884	827,068	259,944	638,008

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

WARRICK COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2010  
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Surplus Tax	68,378	219,529	197,329	90,578
State Fines And Forfeitures	886	5,969	5,769	1,086
State Sales Disclosure Fee	4,810	6,580	10,830	560
Overweight Vehicle Fines	694	965	1,659	-
Infraction Judgements	86,893	153,401	224,158	16,136
Deferred Compensation	27	100,943	100,941	29
PERF	191,066	833,083	793,382	230,767
Payroll Withholding Federal	543	983,109	1,097,314	(113,662)
Payroll Withholding State	(138)	393,921	394,472	(689)
Payroll Withholding-OASI	(229)	1,547,110	1,432,916	113,965
Wage Garnishment	1,567	44,363	46,651	(721)
Special Death Benefit	2,715	4,750	7,080	385
Education Plate Fees Agency	75	2,475	2,475	75
Financial Institution Tax	-	192,606	96,303	96,303
Campaign Finance Enforcement	1,650	-	-	1,650
Sheriff Retirement	-	31,152	31,152	-
Wheel Tax	-	71,909	71,909	-
Sur Tax	-	749,426	753,894	(4,468)
Mortgage Fees-State Share	5,313	8,252	8,230	5,335
Child Restraint Violations Fines	675	875	1,525	25
Interstate Compact	113	825	938	-
Riverboat Tax Distribution	-	327,815	327,815	-
HEA 1001 State Homestead Credit	5,628	668,498	672,998	1,128
After Settlement Collections	13,756,104	29,874,192	27,223,427	16,406,869
County Payments	(1,225)	15,679	13,731	723
Bank Deductions	28	-	-	28
Union Dues	2,044	10,831	13,097	(222)
Insurance Amf/Den Wh	(8,194)	159,006	143,632	7,180
County Escrow	38,044	53,780	36,229	55,595
Ordinance Violations-Cct	812	247	230	829
Impaired Dangerous Driving	8,201	33	6,312	1,922
State Coroner Cont Ed	3,086	5,180	7,682	584
State Welfare Excise Tax Fund	1,322,807	1,222,811	2,545,618	-
EDIT Tax Distribution	-	7,718,687	7,718,687	-
Excess Levy	-	51,204	-	51,204
Non-Taxable Collection For Dis	(1,396)	1,317,395	1,317,395	(1,396)
Sheriff's Commissary	39,190	159,539	185,540	13,189
Sheriff's Pension Trust	5,126,626	466,057	128,539	5,464,144
Inmate Trust	2,749	109,889	107,386	5,252
Clerk of the Circuit Court	1,812,712	6,246,650	6,715,361	1,344,001
County Sheriff	200	557,225	557,225	200
County Recorder	25,033	287,577	279,750	32,860
Building Commission	4,356	125,091	129,278	169
County Cash Change	50	-	-	50
Health Department	6,029	89,714	89,474	6,269
Park and Recreation Department	6,176	-	-	6,176
Totals	<u>\$ 44,125,530</u>	<u>\$ 153,269,337</u>	<u>\$ 149,438,015</u>	<u>\$ 47,956,852</u>

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

WARRICK COUNTY  
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

The accompanying financial statement presents the financial information for the County (primary government), and does not include financial information for any of the County's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial information of the County (primary government.)

B. Basis of Accounting

The financial statements are reported on a regulatory basis of accounting prescribed by the State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

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

C. Cash and Investments

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

D. Receipts

Receipts are presented in the aggregate on the face of the financial statements. The aggregate receipts may include, but are not limited to, the following sources:

Taxes, which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers tax, food and beverage tax, county economic development income tax, boat and trailer excise tax county adjusted gross income tax, and other taxes that are set by the County.

Special assessments which includes amounts levied against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

License and permits which includes amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction or permits levied according to the benefits presumably conferred by the

WARRICK COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

permit. Examples of license and permits include: peddler licenses; dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits; and gun permits.

Intergovernmental receipts which includes receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts includes, but is not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

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

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

Net proceeds from borrowings which includes receipts from general obligation bonds, notes and loans.

Intergovernmental loan activity which includes amounts received from other funds as loans on a temporary basis.

Transfers in which includes funds authorized by statute, ordinance, resolution or court order to be transferred in from another fund.

Sale of investments which includes investments sold by the County.

Utility receipts which are comprised mostly of charges for current services.

Internal service receipts which are comprised mostly of fees received for services performed for other funds.

Fiduciary receipts which are comprised mostly of contributions to the pensions funds from state and local sources.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statements. The aggregate disbursements may include, but are not limited to, the following uses:

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

WARRICK COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Supplies which includes articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which includes, but is not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance; and rental charges.

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

Capital outlay which includes all outflows for land, infrastructure, buildings, improvements, machinery and equipment having an appreciable and calculable period of usefulness.

Interfund loan payments and loans made which includes amounts that are owed to a particular fund by another fund.

Transfers out which includes funds authorized by statute, ordinance, resolution or court order to be transferred to another fund.

Purchase of investments which includes investments purchased by the County.

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the

WARRICK COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. 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 normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

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

State statute (IC 5-13-9) authorizes the County to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

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

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

WARRICK COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Note 6. Pension Plan

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is 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 this 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 members' 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. That 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 and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of PERF.

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. 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.

WARRICK COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. 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.

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, Warrick County's Annual Reports can be found on the Indiana Transparency Portal website: [www.in.gov/itp/annual\\_reports/](http://www.in.gov/itp/annual_reports/).

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010

	County General	Commercial Vehicle Excise Tax	License Excise Tax Distribution	Health Insurance Employee	Homestead Rebate	Property Tax	Local Road And Street
Cash and investments - beginning	\$ 1,343,287	\$ -	\$ -	\$ (392,863)	\$ 16,363	\$ 5	\$ 913,066
Receipts:							
Taxes	10,283,624	-	-	-	-	46,356,472	56,822
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	1,504,590	170,646	4,948,323	-	-	-	1,138,801
Charges for services	671,972	-	-	-	-	-	-
Fines and forfeits	256,724	-	-	-	-	-	-
Other receipts	1,026,307	-	-	4,493,711	9,493	-	73,337
Total receipts	<u>13,743,217</u>	<u>170,646</u>	<u>4,948,323</u>	<u>4,493,711</u>	<u>9,493</u>	<u>46,356,472</u>	<u>1,268,960</u>
Disbursements:							
Personal services	11,495,332	-	-	-	-	-	-
Supplies	533,333	-	-	-	-	-	1,101,169
Other services and charges	581,207	-	-	-	8,225	-	-
Capital outlay	102,107	-	-	-	-	-	-
Other disbursements	2,140,617	168,336	4,948,323	4,098,938	9,449	47,156,223	499,088
Total disbursements	<u>14,852,596</u>	<u>168,336</u>	<u>4,948,323</u>	<u>4,098,938</u>	<u>17,674</u>	<u>47,156,223</u>	<u>1,600,257</u>
Excess (deficiency) of receipts over disbursements	<u>(1,109,379)</u>	<u>2,310</u>	<u>-</u>	<u>394,773</u>	<u>(8,181)</u>	<u>(799,751)</u>	<u>(331,297)</u>
Cash and investments - ending	<u>\$ 233,908</u>	<u>\$ 2,310</u>	<u>\$ -</u>	<u>\$ 1,910</u>	<u>\$ 8,182</u>	<u>\$ (799,746)</u>	<u>\$ 581,769</u>

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Accident Report	Firearms Training	Park Nonreverting Operating	Health	Alcohol And Drug Services	Landfill	Law Enforcement Continuing Ed
Cash and investments - beginning	\$ 2,508	\$ 57,788	\$ 5	\$ (88,105)	\$ 142,141	\$ (3,928)	\$ 147,987
Receipts:							
Taxes	-	-	-	396,744	-	-	-
Licenses and permits	-	46,640	-	-	-	-	-
Intergovernmental	-	-	-	45,621	-	-	-
Charges for services	7,279	-	-	86,377	-	-	-
Fines and forfeits	-	-	-	-	25,608	-	17,852
Other receipts	-	-	-	-	-	3,928	-
Total receipts	<u>7,279</u>	<u>46,640</u>	<u>-</u>	<u>528,742</u>	<u>25,608</u>	<u>3,928</u>	<u>17,852</u>
Disbursements:							
Personal services	-	-	-	533,244	108,959	-	-
Supplies	-	-	-	2,133	10,840	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	336	41,489	-	11,016	-	-	21,428
Total disbursements	<u>336</u>	<u>41,489</u>	<u>-</u>	<u>546,393</u>	<u>119,799</u>	<u>-</u>	<u>21,428</u>
Excess (deficiency) of receipts over disbursements	<u>6,943</u>	<u>5,151</u>	<u>-</u>	<u>(17,651)</u>	<u>(94,191)</u>	<u>3,928</u>	<u>(3,576)</u>
Cash and investments - ending	<u>\$ 9,451</u>	<u>\$ 62,939</u>	<u>\$ 5</u>	<u>\$ (105,756)</u>	<u>\$ 47,950</u>	<u>\$ -</u>	<u>\$ 144,411</u>

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Motor Vehicle Inspection	Clerk's Records Perpetuation	Election And Registration	Drug Free Community	Storm Water Management	Emergency Planning/Right To Know	Highway
Cash and investments - beginning	\$ 136	\$ 34,613	\$ 149,477	\$ 26,983	\$ 1,246,175	\$ 25,494	\$ 659,370
Receipts:							
Taxes	-	-	164,969	-	1,085,857	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	19,073	-	-	-	2,237,297
Charges for services	230	-	-	-	-	-	-
Fines and forfeits	-	20,522	-	21,457	-	-	-
Other receipts	-	-	-	-	-	3,883	7,998
Total receipts	<u>230</u>	<u>20,522</u>	<u>184,042</u>	<u>21,457</u>	<u>1,085,857</u>	<u>3,883</u>	<u>2,245,295</u>
Disbursements:							
Personal services	-	-	148,216	-	172,235	594	2,023,688
Supplies	-	-	35,740	-	4,134	-	14,310
Other services and charges	-	-	662	-	12,453	338	47,175
Capital outlay	-	-	-	-	27,692	-	101,076
Other disbursements	-	1,500	19,658	26,893	-	1,750	334,314
Total disbursements	<u>-</u>	<u>1,500</u>	<u>204,276</u>	<u>26,893</u>	<u>216,514</u>	<u>2,682</u>	<u>2,520,563</u>
Excess (deficiency) of receipts over disbursements	<u>230</u>	<u>19,022</u>	<u>(20,234)</u>	<u>(5,436)</u>	<u>869,343</u>	<u>1,201</u>	<u>(275,268)</u>
Cash and investments - ending	<u>\$ 366</u>	<u>\$ 53,635</u>	<u>\$ 129,243</u>	<u>\$ 21,547</u>	<u>\$ 2,115,518</u>	<u>\$ 26,695</u>	<u>\$ 384,102</u>

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Parks And Recreation	Extradition	Recorder's Records Perpetuation	Health Maintenance	Community Corrections Home Detention	Pretrial Diversion	Plat Book
Cash and investments - beginning	\$ 99,146	\$ 9,442	\$ 456,378	\$ 137,711	\$ 9,162	\$ 11,602	\$ 72,611
Receipts:							
Taxes	266,122	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	28,622	-	-	30,000	-	-	-
Charges for services	255,225	-	84,592	21,762	82,778	-	10,581
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,744	-	4,763	999	29,192	61,674	-
Total receipts	<u>551,713</u>	<u>-</u>	<u>89,355</u>	<u>52,761</u>	<u>111,970</u>	<u>61,674</u>	<u>10,581</u>
Disbursements:							
Personal services	402,100	-	3,688	22,360	40,311	21,034	-
Supplies	45,093	-	-	2,667	17,737	79	-
Other services and charges	7,275	-	-	7,150	50,366	750	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	125,867	-	121,998	26,913	9,692	725	-
Total disbursements	<u>580,335</u>	<u>-</u>	<u>125,686</u>	<u>59,090</u>	<u>118,106</u>	<u>22,588</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(28,622)</u>	<u>-</u>	<u>(36,331)</u>	<u>(6,329)</u>	<u>(6,136)</u>	<u>39,086</u>	<u>10,581</u>
Cash and investments - ending	<u>\$ 70,524</u>	<u>\$ 9,442</u>	<u>\$ 420,047</u>	<u>\$ 131,382</u>	<u>\$ 3,026</u>	<u>\$ 50,688</u>	<u>\$ 83,192</u>

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Misdemeanant	Supplemental Public Defender Svc	Surveyor's Corner Perpetuation	Jury Pay	Rainy Day	Inmate Medical	Sales Disclosure
Cash and investments - beginning	\$ 29,215	\$ 10,933	\$ 26,454	\$ 65,646	\$ 2,460,540	\$ 746	\$ 38,167
Receipts:							
Taxes	-	-	-	-	1,501,666	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	33,722	-	-	-	-	-	-
Charges for services	-	-	10,760	9,091	-	-	6,580
Fines and forfeits	-	21,080	-	-	-	-	-
Other receipts	-	-	-	-	5,028	457	-
Total receipts	<u>33,722</u>	<u>21,080</u>	<u>10,760</u>	<u>9,091</u>	<u>1,506,694</u>	<u>457</u>	<u>6,580</u>
Disbursements:							
Personal services	34,296	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	126	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	29,349	-	8,883	926,224	-	11,500
Total disbursements	<u>34,296</u>	<u>29,349</u>	<u>126</u>	<u>8,883</u>	<u>926,224</u>	<u>-</u>	<u>11,500</u>
Excess (deficiency) of receipts over disbursements	<u>(574)</u>	<u>(8,269)</u>	<u>10,634</u>	<u>208</u>	<u>580,470</u>	<u>457</u>	<u>(4,920)</u>
Cash and investments - ending	<u>\$ 28,641</u>	<u>\$ 2,664</u>	<u>\$ 37,088</u>	<u>\$ 65,854</u>	<u>\$ 3,041,010</u>	<u>\$ 1,203</u>	<u>\$ 33,247</u>

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Hazardous Materials	Cops Fast Grant	Tobacco Settlement	Sheriff Sale Administration	Identification Security Protection	Court Interpreters	Families In Transition
Cash and investments - beginning	\$ 35,062	\$ 181,715	\$ 156,588	\$ 34,704	\$ 90,526	\$ 3,422	\$ 6,095
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	57,965	59,592	-	-	-	-
Charges for services	-	-	-	48,600	22,448	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	1,375	3,150
Total receipts	-	57,965	59,592	48,600	22,448	1,375	3,150
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	44,590	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	239,680	60,044	-	5,000	1,422	2,175
Total disbursements	-	239,680	60,044	44,590	5,000	1,422	2,175
Excess (deficiency) of receipts over disbursements	-	(181,715)	(452)	4,010	17,448	(47)	975
Cash and investments - ending	\$ 35,062	\$ -	\$ 156,136	\$ 38,714	\$ 107,974	\$ 3,375	\$ 7,070

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	State Wireless Fund	Probation User Fee Administrative	Building Commission	Economic Development Commission	2006 Property Reassessment	Federal Fines & Forfeitures	W.C. Redevelopment Commission
Cash and investments - beginning	\$ 123,595	\$ 19,112	\$ 270,267	\$ 45,530	\$ 2,436,547	\$ 8,491	\$ 180,522
Receipts:							
Taxes	-	-	-	-	359,339	-	-
Licenses and permits	-	-	115,847	-	-	-	-
Intergovernmental	204,763	-	-	-	41,329	-	-
Charges for services	-	37,744	-	-	-	-	-
Fines and forfeits	-	-	2,500	-	-	-	-
Other receipts	-	-	10,932	-	56,376	-	-
Total receipts	<u>204,763</u>	<u>37,744</u>	<u>129,279</u>	<u>-</u>	<u>457,044</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	50,679	102,044	-	280,815	-	-
Supplies	-	-	3,471	-	8,570	-	286
Other services and charges	-	-	84,750	-	214,856	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>165,723</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,119</u>	<u>3,089</u>	<u>8,033</u>
Total disbursements	<u>165,723</u>	<u>50,679</u>	<u>190,265</u>	<u>-</u>	<u>523,360</u>	<u>3,089</u>	<u>8,319</u>
Excess (deficiency) of receipts over disbursements	<u>39,040</u>	<u>(12,935)</u>	<u>(60,986)</u>	<u>-</u>	<u>(66,316)</u>	<u>(3,089)</u>	<u>(8,319)</u>
Cash and investments - ending	<u>\$ 162,635</u>	<u>\$ 6,177</u>	<u>\$ 209,281</u>	<u>\$ 45,530</u>	<u>\$ 2,370,231</u>	<u>\$ 5,402</u>	<u>\$ 172,203</u>

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Department Of Economic Development	Project Income Community Correction	Adult Probation Superior Court	Adult Probation Circuit Court	Juvenile Probation Circuit Court	Juvenile Probation Superior Court	Guardian Ad Litem/Circuit Court
Cash and investments - beginning	\$ 3,324,998	\$ 29,863	\$ 278,351	\$ 54,473	\$ 50,907	\$ 795	\$ 12,847
Receipts:							
Taxes	2,734,600	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	8,090
Charges for services	1,512,166	-	-	-	-	-	-
Fines and forfeits	-	244,057	53,807	21,172	4,807	-	-
Other receipts	562,017	2,483	-	-	-	-	-
Total receipts	<u>4,808,783</u>	<u>246,540</u>	<u>53,807</u>	<u>21,172</u>	<u>4,807</u>	<u>-</u>	<u>8,090</u>
Disbursements:							
Personal services	166,111	142,712	-	4,253	258	-	-
Supplies	6,872	6,526	2,209	103	-	-	-
Other services and charges	2,541,886	-	-	2,209	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	924,325	117,653	12,751	6,068	-	-	4,115
Total disbursements	<u>3,639,194</u>	<u>266,891</u>	<u>14,960</u>	<u>12,633</u>	<u>258</u>	<u>-</u>	<u>4,115</u>
Excess (deficiency) of receipts over disbursements	<u>1,169,589</u>	<u>(20,351)</u>	<u>38,847</u>	<u>8,539</u>	<u>4,549</u>	<u>-</u>	<u>3,975</u>
Cash and investments - ending	<u>\$ 4,494,587</u>	<u>\$ 9,512</u>	<u>\$ 317,198</u>	<u>\$ 63,012</u>	<u>\$ 55,456</u>	<u>\$ 795</u>	<u>\$ 16,822</u>

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Youth Home	K-9 Donations	W.C. Enhanced 911	County Law Enforcement Cont. Ed.	Cumulative Drain	EDIT Bond Construction	ICJI Grant-STO-DRIP
Cash and investments - beginning	\$ 3,254	\$ 1,905	\$ 78,134	\$ 4,463	\$ 69,833	\$ 2,537,134	\$ 6,405
Receipts:							
Taxes	77,568	-	-	-	146,171	2,345,722	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	8,902	-	-	-	16,692	-	-
Charges for services	-	-	470,145	1,375	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	15,769	1,150	-	-	42,541	657,270	-
Total receipts	<u>102,239</u>	<u>1,150</u>	<u>470,145</u>	<u>1,375</u>	<u>205,404</u>	<u>3,002,992</u>	<u>-</u>
Disbursements:							
Personal services	68,463	-	-	-	118,179	-	-
Supplies	23,687	-	15,385	-	10,511	-	-
Other services and charges	-	-	176,736	-	63,095	-	6,405
Capital outlay	-	-	-	-	-	-	-
Other disbursements	25,918	100	300,000	-	15,307	2,111,881	-
Total disbursements	<u>118,068</u>	<u>100</u>	<u>492,121</u>	<u>-</u>	<u>207,092</u>	<u>2,111,881</u>	<u>6,405</u>
Excess (deficiency) of receipts over disbursements	<u>(15,829)</u>	<u>1,050</u>	<u>(21,976)</u>	<u>1,375</u>	<u>(1,688)</u>	<u>891,111</u>	<u>(6,405)</u>
Cash and investments - ending	<u>\$ (12,575)</u>	<u>\$ 2,955</u>	<u>\$ 56,158</u>	<u>\$ 5,838</u>	<u>\$ 68,145</u>	<u>\$ 3,428,245</u>	<u>\$ -</u>

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Landfill Closure/Post Closure	Community Transition Program	IN HFA CDBG Grant	Sheriff Community Services	Cash Seizure Evidence Fund	DD/DC Program Income	Byrne Grant #02-DB-048
Cash and investments - beginning	\$ 270,048	\$ (1,419)	\$ 8,696	\$ 286	\$ 25,866	\$ 46,341	\$ 71
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	9,475	-	-	-	-	-
Charges for services	-	-	-	200	8,512	-	-
Fines and forfeits	-	-	-	-	-	108,176	-
Other receipts	99,999	7,209	-	-	-	-	-
Total receipts	<u>99,999</u>	<u>16,684</u>	<u>-</u>	<u>200</u>	<u>8,512</u>	<u>108,176</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	84,358	-
Supplies	-	-	-	-	-	1,948	-
Other services and charges	-	-	-	-	-	25,559	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	15,065	4,094	1,755	-	6,154	648	-
Total disbursements	<u>15,065</u>	<u>4,094</u>	<u>1,755</u>	<u>-</u>	<u>6,154</u>	<u>112,513</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>84,934</u>	<u>12,590</u>	<u>(1,755)</u>	<u>200</u>	<u>2,358</u>	<u>(4,337)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 354,982</u>	<u>\$ 11,171</u>	<u>\$ 6,941</u>	<u>\$ 486</u>	<u>\$ 28,224</u>	<u>\$ 42,004</u>	<u>\$ 71</u>

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	W.C. Community Corrections Reserve	W.C. Law Enforcement	Grant J7-99-03 (OPO)	USDOJ JAG Grant	Safe School/Hs Grant	Landfill Maintenance	GAL-- CASA--CHINS
Cash and investments - beginning	\$ 284,059	\$ 19,176	\$ (1,202)	\$ 115	\$ 10,270	\$ 146,704	\$ 16,966
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	12,041	742	40,000	-	25,009
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	11,451	5,533	-	-	-	150,784	16,435
Total receipts	<u>11,451</u>	<u>5,533</u>	<u>12,041</u>	<u>742</u>	<u>40,000</u>	<u>150,784</u>	<u>41,444</u>
Disbursements:							
Personal services	-	-	-	-	42,804	-	-
Supplies	-	-	-	224	-	-	-
Other services and charges	-	-	10,227	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	19,984	7,567	-	-	-	-	39,464
Total disbursements	<u>19,984</u>	<u>7,567</u>	<u>10,227</u>	<u>224</u>	<u>42,804</u>	<u>-</u>	<u>39,464</u>
Excess (deficiency) of receipts over disbursements	<u>(8,533)</u>	<u>(2,034)</u>	<u>1,814</u>	<u>518</u>	<u>(2,804)</u>	<u>150,784</u>	<u>1,980</u>
Cash and investments - ending	<u>\$ 275,526</u>	<u>\$ 17,142</u>	<u>\$ 612</u>	<u>\$ 633</u>	<u>\$ 7,466</u>	<u>\$ 297,488</u>	<u>\$ 18,946</u>

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	09 Drug & Prob Solving Grant	H1N1 (Swine Flu)	ICJI Byrne JAB Grant 2009	Ed Byrne Mem JAG Grant	Deputy Safety Initiative	Stonehaven Sewer CDBG Grant	Motorola Equip Lease & Grant
Cash and investments - beginning	\$ 2,462	\$ 8,164	\$ (27,363)	\$ 40,000	\$ 21,352	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	93,151	54,267	6,812	-	531,704	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	113,282
Total receipts	-	93,151	54,267	6,812	-	531,704	113,282
Disbursements:							
Personal services	-	22,696	26,904	-	-	-	-
Supplies	-	8,839	-	-	-	-	-
Other services and charges	-	21,961	-	-	-	-	-
Capital outlay	-	46,275	-	-	-	-	-
Other disbursements	-	1,112	-	17,898	21,352	531,704	113,282
Total disbursements	-	100,883	26,904	17,898	21,352	531,704	113,282
Excess (deficiency) of receipts over disbursements	-	(7,732)	27,363	(11,086)	(21,352)	-	-
Cash and investments - ending	\$ 2,462	\$ 432	\$ -	\$ 28,914	\$ -	\$ -	\$ -

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	IDHS Sub Grant Dist GIS Data	Federal Revenue	Final HEA 1001-2007-2008 PTRC & HS	ARRA Incentive Funds	Drug Testing Grant Award	ICJI Byrne JAG Grant 10	Ellsworth Stonehaven Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	10,354	240,649	11,171	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	14,894	-	-	2,117	3,700	48,931	485,000
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>14,894</b>	<b>10,354</b>	<b>240,649</b>	<b>13,288</b>	<b>3,700</b>	<b>48,931</b>	<b>485,000</b>
Disbursements:							
Personal services	-	-	-	-	-	51,266	-
Supplies	7,994	-	-	-	-	4,678	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	6,900	10,354	240,649	-	3,700	14,675	485,000
<b>Total disbursements</b>	<b>14,894</b>	<b>10,354</b>	<b>240,649</b>	<b>-</b>	<b>3,700</b>	<b>70,619</b>	<b>485,000</b>
Excess (deficiency) of receipts over disbursements	-	-	-	13,288	-	(21,688)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 13,288	\$ -	\$ (21,688)	\$ -

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Tax Inheritance	Tax Redemption Sale	Health Savings Account	EDIT Bond/Interest	Park Recreation/Bond Interest	Courthouse Bond/Interest	Judicial Center Lease
Cash and investments - beginning	\$ 381,606	\$ 6,814	\$ -	\$ 116,686	\$ 63,451	\$ 697	\$ (196,613)
Receipts:							
Taxes	-	58,442	-	-	(58,776)	-	943,053
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	(4,675)	-	85,492
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	917,438	-	205,557	-	-	-	-
Total receipts	917,438	58,442	205,557	-	(63,451)	-	1,028,545
Disbursements:							
Personal services	-	-	192,173	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,072,759	46,669	-	-	-	697	1,092,388
Total disbursements	1,072,759	46,669	192,173	-	-	697	1,092,388
Excess (deficiency) of receipts over disbursements	(155,321)	11,773	13,384	-	(63,451)	(697)	(63,843)
Cash and investments - ending	\$ 226,285	\$ 18,587	\$ 13,384	\$ 116,686	\$ -	\$ -	\$ (260,456)

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	TIF Epworth Rd	TIF State Road 62	W.C. Stonehaven Sewer Project	Park Rec Dist Bond 2007	W.C. 2008 Edit Sinking Fund	Cumulative Capital Development	Park Nonreverting Capital
Cash and investments - beginning	\$ 440	\$ -	\$ 47,115	\$ (38,402)	\$ 275,558	\$ 1,504,405	\$ 5,694
Receipts:							
Taxes	868,543	307,749	-	168,530	602,878	577,666	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	17,234	-	304,523	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	1,785,178	-	-	242,888	-
Total receipts	<u>868,543</u>	<u>307,749</u>	<u>1,785,178</u>	<u>185,764</u>	<u>602,878</u>	<u>1,125,077</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	225,000	-
Supplies	-	-	191,818	-	-	-	-
Other services and charges	-	-	1,007,515	-	-	383,068	-
Capital outlay	-	-	-	-	-	379,058	-
Other disbursements	868,983	307,749	-	191,105	544,945	108,464	4,500
Total disbursements	<u>868,983</u>	<u>307,749</u>	<u>1,199,333</u>	<u>191,105</u>	<u>544,945</u>	<u>1,095,590</u>	<u>4,500</u>
Excess (deficiency) of receipts over disbursements	<u>(440)</u>	<u>-</u>	<u>585,845</u>	<u>(5,341)</u>	<u>57,933</u>	<u>29,487</u>	<u>(4,500)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 632,960</u>	<u>\$ (43,743)</u>	<u>\$ 333,491</u>	<u>\$ 1,533,892</u>	<u>\$ 1,194</u>

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Cumulative Bridge	EDIT Bond 1989 Road Construction	EDIT Bonds Construction 1992	Park And Recreation Nonreverting Ca	I-69 CPP Grant	Congressional School Principal	Perigo Principal
Cash and investments - beginning	\$ 4,181	\$ 71,383	\$ 64,933	\$ 17,063	\$ -	\$ 20,833	\$ 1,804
Receipts:							
Taxes	238,547	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	27,499	-	-	-	683	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>266,046</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>683</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	286,469	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	24,863	-	-	683	-	-
Total disbursements	<u>286,469</u>	<u>24,863</u>	<u>-</u>	<u>-</u>	<u>683</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(20,423)</u>	<u>(24,863)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ (16,242)</u>	<u>\$ 46,520</u>	<u>\$ 64,933</u>	<u>\$ 17,063</u>	<u>\$ -</u>	<u>\$ 20,833</u>	<u>\$ 1,804</u>

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Warrick Principal	Harbor House Trust	Welfare Bequest	Warrick Interest	Perigo Interest	Park/Rec Non-Reverting Donation	Youth Home Donation
Cash and investments - beginning	\$ 2,195	\$ 120	\$ 257,322	\$ 1,800	\$ 746	\$ 3,464	\$ 700
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	6,530	-	-	1,631	-
Total receipts	-	-	6,530	-	-	1,631	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	765	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	765	-
Excess (deficiency) of receipts over disbursements	-	-	6,530	-	-	866	-
Cash and investments - ending	\$ 2,195	\$ 120	\$ 263,852	\$ 1,800	\$ 746	\$ 4,330	\$ 700

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Civil Defense Donation	Highway Donation	Dare Donation	EMS Donation	Circuit Court Donation	Communications Donations	City And Town Court Costs
Cash and investments - beginning	\$ 102	\$ 279,549	\$ 443	\$ 2,299	\$ 617	\$ 347	\$ 9,371
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	600,495	-	-	-	-	18,164
Total receipts	-	600,495	-	-	-	-	18,164
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	196,141	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	27,535
Total disbursements	-	196,141	-	-	-	-	27,535
Excess (deficiency) of receipts over disbursements	-	404,354	-	-	-	-	(9,371)
Cash and investments - ending	\$ 102	\$ 683,903	\$ 443	\$ 2,299	\$ 617	\$ 347	\$ -

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Congressional School Interest	Surplus Tax Sale	Surplus Tax	State Fines And Forfeitures	State Sales Disclosure Fee	Overweight Vehicle Fines	Infraction Judgements
Cash and investments - beginning	\$ 9,440	\$ 70,884	\$ 68,378	\$ 886	\$ 4,810	\$ 694	\$ 86,893
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	827,068	219,529	5,969	6,580	965	153,401
Total receipts	-	827,068	219,529	5,969	6,580	965	153,401
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	834	259,944	197,329	5,769	10,830	1,659	224,158
Total disbursements	834	259,944	197,329	5,769	10,830	1,659	224,158
Excess (deficiency) of receipts over disbursements	(834)	567,124	22,200	200	(4,250)	(694)	(70,757)
Cash and investments - ending	\$ 8,606	\$ 638,008	\$ 90,578	\$ 1,086	\$ 560	\$ -	\$ 16,136

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Deferred Compensation	PERF	Payroll Withholding Federal	Payroll Withholding State	Payroll Withholding OASI	Wage Garnishment	Special Death Benefit
Cash and investments - beginning	\$ 27	\$ 191,066	\$ 543	\$ (138)	\$ (229)	\$ 1,567	\$ 2,715
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	100,943	833,083	983,109	393,921	1,547,110	44,363	4,750
Total receipts	100,943	833,083	983,109	393,921	1,547,110	44,363	4,750
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	100,941	793,382	1,097,314	394,472	1,432,916	46,651	7,080
Total disbursements	100,941	793,382	1,097,314	394,472	1,432,916	46,651	7,080
Excess (deficiency) of receipts over disbursements	2	39,701	(114,205)	(551)	114,194	(2,288)	(2,330)
Cash and investments - ending	\$ 29	\$ 230,767	\$ (113,662)	\$ (689)	\$ 113,965	\$ (721)	\$ 385

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Education Plate Fees Agency	Financial Institution Tax	Campaign Finance Enforcement	Sheriff Retirement	Wheel Tax	Sur Tax	Mortgage Fees-State Share
Cash and investments - beginning	\$ 75	\$ -	\$ 1,650	\$ -	\$ -	\$ -	\$ 5,313
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2,475	192,606	-	31,152	71,909	749,426	8,252
Total receipts	<u>2,475</u>	<u>192,606</u>	<u>-</u>	<u>31,152</u>	<u>71,909</u>	<u>749,426</u>	<u>8,252</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,475	96,303	-	31,152	71,909	753,894	8,230
Total disbursements	<u>2,475</u>	<u>96,303</u>	<u>-</u>	<u>31,152</u>	<u>71,909</u>	<u>753,894</u>	<u>8,230</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>96,303</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,468)</u>	<u>22</u>
Cash and investments - ending	<u>\$ 75</u>	<u>\$ 96,303</u>	<u>\$ 1,650</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (4,468)</u>	<u>\$ 5,335</u>

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Child Restraint Violations Fines	Interstate Compact	Riverboat Tax Distribution	HEA 1001 State Homestead Credit	After Settlement Collections	County Payments	Bank Deductions
Cash and investments - beginning	\$ 675	\$ 113	\$ -	\$ 5,628	\$ 13,756,104	\$ (1,225)	\$ 28
Receipts:							
Taxes	-	-	-	-	29,874,192	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	875	825	327,815	668,498	-	15,679	-
Total receipts	875	825	327,815	668,498	29,874,192	15,679	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,525	938	327,815	672,998	27,223,427	13,731	-
Total disbursements	1,525	938	327,815	672,998	27,223,427	13,731	-
Excess (deficiency) of receipts over disbursements	(650)	(113)	-	(4,500)	2,650,765	1,948	-
Cash and investments - ending	\$ 25	\$ -	\$ -	\$ 1,128	\$ 16,406,869	\$ 723	\$ 28

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Union Dues	Insurance Amf/Den Wh	County Escrow	Ordinance Violations-Cct	Impaired Dangerous Driving	State Coroner Cont Ed	State Welfare Excise Tax Fund
Cash and investments - beginning	\$ 2,044	\$ (8,194)	\$ 38,044	\$ 812	\$ 8,201	\$ 3,086	\$ 1,322,807
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	10,831	159,006	53,780	247	33	5,180	1,222,811
Total receipts	10,831	159,006	53,780	247	33	5,180	1,222,811
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	13,097	143,632	36,229	230	6,312	7,682	2,545,618
Total disbursements	13,097	143,632	36,229	230	6,312	7,682	2,545,618
Excess (deficiency) of receipts over disbursements	(2,266)	15,374	17,551	17	(6,279)	(2,502)	(1,322,807)
Cash and investments - ending	\$ (222)	\$ 7,180	\$ 55,595	\$ 829	\$ 1,922	\$ 584	\$ -

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	EDIT Tax Distribution	Excess Levy	Non-Taxable Collection For Dis	Sheriff's Commissary	Sheriff's Pension Trust	Inmate Trust	Clerk of the Circuit Court
Cash and investments - beginning	\$ -	\$ -	\$ (1,396)	\$ 39,190	\$ 5,126,626	\$ 2,749	\$ 1,812,712
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	7,718,687	51,204	1,317,395	159,539	466,057	109,889	6,246,650
Total receipts	<u>7,718,687</u>	<u>51,204</u>	<u>1,317,395</u>	<u>159,539</u>	<u>466,057</u>	<u>109,889</u>	<u>6,246,650</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	7,718,687	-	1,317,395	185,540	128,539	107,386	6,715,361
Total disbursements	<u>7,718,687</u>	<u>-</u>	<u>1,317,395</u>	<u>185,540</u>	<u>128,539</u>	<u>107,386</u>	<u>6,715,361</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>51,204</u>	<u>-</u>	<u>(26,001)</u>	<u>337,518</u>	<u>2,503</u>	<u>(468,711)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 51,204</u>	<u>\$ (1,396)</u>	<u>\$ 13,189</u>	<u>\$ 5,464,144</u>	<u>\$ 5,252</u>	<u>\$ 1,344,001</u>

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	County Sheriff	County Recorder	Building Commission	County Cash Change	Health Department	Park and Recreation Department	Totals
Cash and investments - beginning	\$ 200	\$ 25,033	\$ 4,356	\$ 50	\$ 6,029	\$ 6,176	\$ 44,125,530
Receipts:							
Taxes	-	-	-	-	-	-	99,618,674
Licenses and permits	-	-	-	-	-	-	162,487
Intergovernmental	-	-	-	-	-	-	12,312,627
Charges for services	-	-	-	-	-	-	3,348,417
Fines and forfeits	-	-	-	-	-	-	797,762
Other receipts	557,225	287,577	125,091	-	89,714	-	37,029,370
Total receipts	557,225	287,577	125,091	-	89,714	-	153,269,337
Disbursements:							
Personal services	-	-	-	-	-	-	16,871,241
Supplies	-	-	-	-	-	-	2,060,356
Other services and charges	-	-	-	-	-	-	5,495,490
Capital outlay	-	-	-	-	-	-	656,208
Other disbursements	557,225	279,750	129,278	-	89,474	-	124,354,720
Total disbursements	557,225	279,750	129,278	-	89,474	-	149,438,015
Excess (deficiency) of receipts over disbursements	-	7,827	(4,187)	-	240	-	3,831,322
Cash and investments - ending	\$ 200	\$ 32,860	\$ 169	\$ 50	\$ 6,269	\$ 6,176	\$ 47,956,852

WARRICK COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2010

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>6,808,445</u>
 Total governmental activities, capital assets not being depreciated	 <u><u>\$ 36,569,633</u></u>

WARRICK COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF LONG-TERM DEBT  
 December 31, 2010

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	\$ 2,003,759	\$ 1,095,000
E-911 equipment	543,887	102,484
EMA equipment	832,773	113,282
Highway Gradall	189,993	53,817
Bonds payable:		
General obligation bonds:		
Park and recreation (2007)	1,705,000	196,042
Total governmental activities debt	<u>\$ 5,275,412</u>	<u>\$ 1,560,625</u>

WARRICK COUNTY  
OTHER REPORTS

The annual report presented herein was prepared in addition to other official reports prepared for the individual County offices listed below:

Building Commission  
County Sheriff  
Clerk of the Circuit Court  
County Auditor  
Park and Recreation Department

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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 Warrick County (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 each of its major federal programs for the year ended December 31, 2010. The County's major federal programs are 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 each of its major federal programs 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 noncompliance 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 each of its major federal programs for the year ended December 31, 2010.

Internal Control Over Compliance

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 and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 deficiency in 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 and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

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

August 18, 2011

WARRICK COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2010

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 HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through Indiana Office of Community and Rural Affairs CDBG-State-Administered Small Cities Program Cluster Community Development Block Grants/State's Program Stonehaven Sewer Project	14.228	CF-08-501	\$ <u>531,704</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct Grants			
Public Safety Partnership and Community Policing Grants	16.710	2009-CK-WX-0496	<u>257,745</u>
ARRA - Recovery Act-Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government	16.804	2009-DJ-BX-1232 2009-SB-B9-1810	21,352 <u>17,898</u>
Total for program			<u>39,250</u>
Pass-Through Indiana Criminal Justice Institute Crime Victim Assistance	16.575	09-ST-012	<u>6,903</u>
Edward Byrne Memorial Formula Grant Program Drug Court	16.579	09-DJ-011	<u>70,620</u>
Total for federal grantor agency			<u>374,518</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 (SR 66 to Oak Grove Road)		DES #0710013	47,770
Bridge Inspection 2009-2011		DES #0810381	32,764
Bridges 43 & 44		DES #9987021	55,946
Lincoln Avenue Phase 1		DES #0500638	41,319
Lincoln Avenue Phase 1 Utility Relocate		DES #0500638	156,554
Bridge #371		DES #0800732	<u>17,530</u>
Total for cluster			<u>351,883</u>
Highway Safety Cluster State and Community Highway Safety	20.600		
		OP-09-01-02-06	4,311
		OP-10-02-02-17	<u>9,608</u>
Total for cluster			<u>13,919</u>
Total for federal grantor agency			<u>365,802</u>

The accompanying notes are 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, 2010  
(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 HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana State Department of Health Public Health Emergency Preparedness Phase 1 & 2	93.069	H1N1 186-66	9,040
Phase 3		H1N1 186-66	<u>59,514</u>
Total for program			<u>68,554</u>
Centers for Disease Control and Prevention-Investigations and Technical Assistance Bioterrorism Coordinator	93.283	BPRS 186 (2009)	<u>15,000</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement (Title IV-D)	93.563		
		Collection Incentives	51,397
		Indirect Costs	42,989
		Prosecutor Expense	83,605
		Clerk Expense	<u>30,400</u>
Total for program			<u>208,391</u>
ARRA-Child Support Enforcement (Title IV-D)	93.563		
		ARRA-Clerk Expense	30,449
		ARRA-Prosecutor Expense	<u>11,171</u>
Total for program			<u>41,620</u>
Total for federal grantor agency			<u>333,565</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DR 1828	<u>42,542</u>
Emergency Management Performance Grants Salary Reimbursement 2009	97.042	EDS #C44P-0-336A	<u>35,611</u>
Law Enforcement Terrorism Prevention Program (LETPP)	97.074	EDS #C44P-0-080A	<u>14,856</u>
Total for federal grantor agency			<u>93,009</u>
Total federal awards expended			<u>\$ 1,698,598</u>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

WARRICK COUNTY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**Note 1. 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?	none reported
Noncompliance material to financial statements noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiencies identified?	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:

\_\_\_\_\_ Name of Federal Program or Cluster \_\_\_\_\_  
CDBG-State-Administered Small Cities Program Cluster  
Highway Planning and Construction Cluster

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 August 18, 2011, with Don Williams, President of the Board of County Commissioners; and Gary R. Meier, President of the County Council. The officials concurred with our audit findings.

The contents of this report were discussed on August 18, 2011, with L.B. Dugan, Auditor.