

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

FINANCIAL STATEMENT AND  
FEDERAL SINGLE AUDIT REPORT  
OF  
WARRICK COUNTY, INDIANA  
January 1, 2011 to December 31, 2011



**FILED**  
09/19/2012



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Independent Auditor's Report .....	3-4
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statement Performed in Accordance With Government Auditing Standards .....	5-6
Financial Statement:	
Statement of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis .....	8-10
Notes to Financial Statement .....	11-15
Supplementary Information:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis .....	18-43
Schedule of Payables and Receivables .....	44
Schedule of Leases and Debt .....	45
Schedule of Capital Assets .....	46
Other Reports .....	47
Supplemental Audit of Federal Awards:	
Independent Auditor's Report on Compliance With Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance With OMB Circular A-133 .....	50-51
Schedule of Expenditures of Federal Awards .....	54-55
Note to Schedule of Expenditures of Federal Awards .....	56
Schedule of Findings and Questioned Costs .....	57
Auditee Prepared Schedule:	
Summary Schedule of Prior Audit Findings .....	58
Exit Conference .....	59

### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	L.B. "Dixie" Dugan	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	Brett Kruse	01-01-11 to 12-31-14
Recorder	Pat Brooks	01-01-05 to 12-31-12
President of the Board of County Commissioners	Don Williams Tim Mosbey	01-01-11 to 12-31-11 01-01-12 to 12-31-12
President of the County Council	Gary R. Meier	01-01-11 to 12-31-12



**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

TO: THE OFFICIALS OF WARRICK COUNTY, INDIANA

We have audited the accompanying financial statement of Warrick County (County), for the year ended December 31, 2011. This financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 opinion.

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.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2011, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated August 27, 2012, 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.

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 statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other reports used to prepare the financial statement. The information has been subjected to

INDEPENDENT AUDITOR'S REPORT  
(Continued)

the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Included in the financial statement 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 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 statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the County's management, 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 27, 2012



**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)

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE  
AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENT  
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, 2011, and have issued our report thereon dated August 27, 2012. 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

Management of the County is responsible for establishing and maintaining effective 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 opinion 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 THE FINANCIAL STATEMENT  
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, 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 27, 2012

## FINANCIAL STATEMENT

The financial statement and accompanying notes were approved by management of the County. The financial statement and notes are presented as intended by the County.

WARRICK COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2011

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
GENERAL	\$ 233,908	\$ 20,153,434	\$ 16,102,598	\$ 4,284,744
MOTOR VEHICLE HIGHWAY	384,102	2,628,439	2,439,181	573,360
LOCAL ROAD & STREET	581,769	1,262,431	1,476,589	367,611
ACCIDENT REPORT	9,451	8,925	-	18,376
FIREARMS TRAINING	62,939	29,665	38,013	54,591
PARK NONREVERTING OPERATING	5	-	-	5
HEALTH	(105,756)	782,354	582,645	93,953
ALCOHOL AND DRUG SERVICES	47,950	28,036	43,187	32,799
LAW ENFORCEMENT CONT ED	144,411	17,557	18,702	143,266
VEHICLE INSPECTION	366	50	-	416
CLERK'S PERPETUATION FUND	53,635	32,438	14,068	72,005
DRUG FREE COMMUNITY	21,547	24,113	22,474	23,186
EMERGENCY PLAN/RIGHT TO KNOW	26,695	4,319	3,084	27,930
EXTRADITION	9,442	-	-	9,442
JUVENILE PROBATION ADMINISTRAT	56,251	2,313	-	58,564
ADULT PROBATION ADMINISTRATIVE	386,387	121,905	46,597	461,695
RECORDER RECORDS PERPETUATION	420,047	115,569	163,156	372,460
JURY USER FEES (was County User Fee)	65,854	9,098	7,759	67,193
LOCAL HEALTH MAINTENANCE	131,382	125,862	60,555	196,689
PRETRIAL DIVERSION	50,688	64,327	28,819	86,196
GUARDIAN AD LITEM	16,822	13,013	5,587	24,248
CT APPT SPEC ADVOC (CASA)	18,946	53,852	49,219	23,579
PLAT BOOK	83,192	11,370	5,471	89,091
MISDEMEANANT	28,641	35,187	38,161	25,667
SUPPLEMENTAL PUBLIC DEFENDER	2,664	10,613	6,824	6,453
SURVEYOR'S CORNER PERPETUATION	37,088	11,205	1,292	47,001
LANDFILL CLOSURE/POST CLOSURE	354,982	-	75,213	279,769
RAINY DAY	3,041,010	6,388	320,523	2,726,875
MEDICAL CARE FOR INMATES	1,203	326	-	1,529
SALES DISCLOSURE-COUNTY SHARE	33,247	7,060	7,800	32,507
COMMUNITY CORRECTIONS	3,026	82,777	84,091	1,712
LOCAL HEALTH DEPT TRUST ACCT	156,136	68,056	159,111	65,081
LEVY EXCESS	51,204	-	-	51,204
SHERIFF SALE ADMINISTRATION	38,714	33,200	48,713	23,201
IDENTIFICATION SECURITY PROTEC	107,974	15,016	-	122,990
COURT INTERPRETERS	3,375	2,590	1,690	4,275
EMERG TELEPHONE SYSTEM (E911)	218,793	654,051	644,179	228,665
LOCAL ORDINANCE VIOLATIONS	829	13	13	829
COMMUNITY TRANSITION PROGRAM	11,171	10,175	15,934	5,412
REASSESSMENT - 2009	2,370,231	910,294	1,354,744	1,925,781
REASSESSMENT - 2015	-	665,016	-	665,016
STORM WATER MANAGEMENT OPER	2,115,518	1,741,031	982,095	2,874,454
CO ELECTED OFFICIALS TRAINING	-	2,437	-	2,437
CUMULATIVE CAPITAL DEVELOPMENT	1,533,892	1,183,277	1,116,130	1,601,039
PARK NONREVERTING CAPITAL	17,063	3,193	2,000	18,256
CUMULATIVE BRIDGE	(16,242)	394,527	289,780	88,505
CUMULATIVE DRAINAGE	68,145	245,763	157,436	156,472
TIF-EPWORTH ROAD	-	3,489,768	2,603,379	886,389
SHERIFF'S PENSION TRUST	-	28,451	28,451	-
CONGRESSIONAL SCHOOL PRINCIPAL	20,833	-	-	20,833
CITY AND TOWN COURT COSTS	-	17,033	17,033	-
CORONERS TRAINING & CONT ED	584	5,619	5,754	449
CONGRESSIONAL SCHOOL INTEREST	8,606	-	833	7,773
WEED LIEN COLLECTIONS	-	12,213	-	12,213
TAX SALE SURPLUS	638,008	175,338	416,042	397,304
TAX SALE REDEMPTION	18,587	196,560	200,754	14,393
SURPLUS/EXCESS TAX	90,578	179,517	116,364	153,731
SETTLEMENT	-	26,249,452	26,249,447	5
STATE FINES AND FORFEITURES	1,086	4,243	4,755	574
SALES DISCLOSURE-STATE SHARE	560	7,060	6,895	725
SEWAGE COLLECTIONS	-	13,680	-	13,680
OVERWEIGHT VEHICLE FINES	-	315	315	-

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, 2011  
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
COUNTY HOME RESIDENTS TRUST	120	-	-	120
INFRACTION JUDGEMENTS	16,136	133,857	140,370	9,623
INHERITANCE TAX	226,285	1,425,477	1,525,825	125,937
SPECIAL DEATH BENEFIT	385	4,950	4,905	430
EDUCATION PLATE FEES AGENCY	75	2,269	2,344	-
FINANCIAL INSTITUTION TAX	96,303	205,722	302,025	-
CAMPAIGN FINANCE ENFORCEMENT	1,650	-	-	1,650
PR WITHHOLDING-SHERIFF PENSION	-	4,493	4,493	-
WHEEL TAX	-	75,792	75,792	-
SURTAX	(4,468)	830,665	826,197	-
MORTGAGE RECORDING FEE-STATE	5,335	7,633	12,200	768
CHILD RESTRAINT VIOLATION FINE	25	750	750	25
INTERSTATE COMPACT-STATE SHARE	-	950	700	250
CVET AGENCY	2,310	199,778	201,860	228
RIVERBOAT REVENUE SHARING	-	327,815	327,815	-
HOMESTEAD CREDIT REBATE	8,182	36,267	36,260	8,189
HEA 1001STATE HMSTD CREDIT	1,128	15,586	6,737	9,977
CEDIT DISTRIBUTION	-	6,563,982	6,563,982	-
ECONOMIC DEVELOPMENT FEE	4,494,587	4,657,099	4,334,250	4,817,436
WC STONEHAVEN SEWER PROJECT	632,960	144	633,104	-
EDIT BOND - PRINCIPAL & INTERE	116,686	-	116,686	-
BANK DEPOSIT	28	-	28	-
16.710 COPS GRANT 2009CKWX0496	-	60,320	60,320	-
1992 EDIT BOND-CONSTRUCTION	64,933	-	64,933	-
IN HFA CDBG GRANT	6,941	-	6,941	-
IMPAIRED DANGEROUS DRIVING	1,922	-	1,922	-
PARKS N/R CAPITAL IMP	1,194	-	1,194	-
BYRNE GRANT #02-DB-048	71	71	142	-
PROPERTY TAX DISTRIBUTION	(799,746)	36,424,870	35,625,124	-
LICENSE EXCISE TAX DISTRIBUTION	-	4,742,061	4,742,061	-
NON-TAXABLE COLLECTION FOR DIS	(1,396)	1,374,481	1,373,085	-
'09 DRUG & PROB SOLVING GRANT	2,462	-	2,462	-
ICJI BYRNE JAG GRANT 10	(21,688)	28,024	5,736	600
USDOJ JAG GRANT	633	-	633	-
ELECTION AND REGISTRATION	129,243	249,592	132,420	246,415
PARK & RECREATION	70,524	801,319	600,332	271,511
YOUTH HOME DONATIONS	700	-	-	700
CIVIL DEFENSE DONATIONS	102	-	-	102
HIGHWAY DONATIONS	683,903	86,374	325,402	444,875
COMMUNICATION DONATIONS	347	-	-	347
K-9/SHERIFF DONATIONS	2,955	650	-	3,605
PARK N/R DONATIONS	4,330	8,300	5,967	6,663
D.A.R.E. DONATIONS	443	-	55	388
EMS DONATIONS	2,299	-	-	2,299
CIRCUIT COURT DONATIONS	617	-	-	617
JUDICIAL CENTER - LEASE PURCHA	(260,456)	1,418,319	1,094,995	62,868
PARK REC DIST BOND 2007	(43,743)	349,155	196,043	109,369
MOTOROLA EQUIP LEASE & GRANT	-	267,782	267,782	-
BOND & INTEREST REDEMPTION	-	181,619	-	181,619
EDIT BOND 1989 ROAD CONSTRUCTI	46,520	-	9,929	36,591
YOUTH HOME	(12,575)	171,981	119,441	39,965
WCCC PROGRAM INCOME	9,512	214,789	255,759	(31,458)
WC 2008 E.D.I.T. SINKING FUND	333,491	602,878	584,462	351,907
EDIT-CONSTRUCTION	3,428,245	2,608,099	1,489,004	4,547,340
LANDFILL MAINTENANCE	297,488	-	-	297,488
HAZARDOUS SUBSTANCE	35,062	-	-	35,062
WARRICK REDEVELOPMENT COMM	172,203	-	22,214	149,989
WARRICK COUNTY LAW ENFORCEMENT	17,142	8,408	7,708	17,842
BUILDING COMMISSION	209,281	133,431	194,896	147,816
CASH SEIZURE/EVIDENCE	28,224	11,180	8,012	31,392
SHERIFF COMMUNITY SERVICE	486	590	119	957
COMMISSIONERS SALE	-	44,975	12,750	32,225

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, 2011  
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
ECONOMIC DEVELOPMENT COMMISSI	45,530	-	-	45,530
WARRICK COUNTY - PRINCIPAL	2,195	-	-	2,195
WARRICK COUNTY - INTEREST	1,800	-	-	1,800
PERIGO - PRINCIPAL	1,804	-	-	1,804
PERIGO - INTEREST	746	-	-	746
FAMILIES IN TRANSITION	7,070	2,520	2,200	7,390
ESCROW/RETAINER ACCOUNT	55,595	65,071	91,964	28,702
WELFARE BEQUEST	263,852	2,346	-	266,198
WCCC RESERVE FUND	275,526	22,494	36,235	261,785
DD/DC PROGRAM INCOME	42,004	124,802	86,128	80,678
SHERIFF CONT ED LAW	5,838	5,586	-	11,424
INSURANCE-RETIREE CONTRIBUTION	1,910	4,796,911	4,416,806	382,015
PR WITHHOLDING-INSURANCE	7,180	175,239	177,381	5,038
PR WITHHOLDING-HEALTH SAVINGS	13,384	748,847	743,353	18,878
PR WITHHOLDING-CHILD SUPPORT	723	17,016	11,332	6,407
PR WITHHOLDING-DEFERRED COMP	29	105,198	105,147	80
PR WITHHOLDING-FEDERAL	(113,662)	1,330,892	1,264,659	(47,429)
PR WITHHOLDING-FICA & MEDICARE	113,965	1,409,019	1,522,600	384
PR WITHHOLDING-VOL PERF	230,767	868,754	889,735	209,786
PR WITHHOLDING-STATE	(689)	396,228	364,927	30,612
PR WITHHOLDING-UNION DUES	(222)	11,400	11,423	(245)
PR WITHHOLDING-GARNISHMENTS	(721)	45,793	52,847	(7,775)
FEDERAL FORFEITURE FUND	5,402	6,816	5,000	7,218
16.804 EDWARD BYRNE MEM JAG	28,914	49,795	60,881	17,828
20.600 OPO GRANT	612	11,503	12,060	55
16.738 EB JAG 2010-DJ-BX-0854	-	20,562	17,741	2,821
16.575 STOP SUB GRANT	-	3,451	3,451	-
93.563 ARRA PROSECUTOR IV-D	13,288	1,008	14,296	-
93.563 ARRA CLERK IV-D INCENT	-	2,734	302	2,432
93.563 COUNTY IV-D INCENTIVE	-	119,613	22,032	97,581
93.563 PROSECUTOR IV-D INCENT	-	51,452	23,901	27,551
93.563 CLERK IV-D INCENTIVE	-	69,292	8,676	60,616
DR2-09-177 LITTLE PIGEON CREEK	-	51,019	51,019	-
CF-10-222 SENIOR CITIZEN CENTER	-	197,147	197,147	-
2011-25 PROB-SOLVING COURT GT	-	6,700	6,693	7
INTERNET CRIMES AGNST CHILDREN	-	3,665	3,665	-
16.579 DRUNK DRIVING & DRUG CT	-	42,919	60,889	(17,970)
93.069 H1N1 GRANT	432	24,016	24,448	-
SAFE SCHOOL/HS GRANT	7,466	49,200	44,584	12,082
I.C.J.I. -VA-#06VA151	-	274	548	(274)
Anderson Poor Relief	-	1,191	710	481
Boon Poor Relief	-	332	498	(166)
TIF-State Road 62	-	445,323	301,877	143,446
TIF-Northwest Warrick Ind Pk	-	754	391	363
State Welfare/School Excise Fd	-	2,446,131	2,446,131	-
After Settlement Collections	16,406,869	56,494,584	71,895,519	1,005,934
Sheriff's Commissary	13,189	185,792	156,081	42,900
Inmate Trust	5,252	96,129	96,905	4,476
Clerk of the Circuit Court	1,344,001	7,167,565	6,807,665	1,703,901
County Sheriff	200	545,676	545,676	200
County Recorder	32,860	308,698	312,747	28,811
Building Commission	169	139,138	133,497	5,810
County Cash Change	50	-	-	50
Health Department	6,269	96,763	96,630	6,402
Park and Recreation Department	6,176	322,141	313,420	14,897
Sheriff Pension Trust	5,464,144	842,211	253,070	6,053,285
<b>Totals</b>	<b>\$ 47,956,852</b>	<b>\$ 206,164,721</b>	<b>\$ 212,086,508</b>	<b>\$ 42,035,065</b>

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.

*B. Basis of Accounting*

The financial statement is 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 statement. The aggregate receipts include 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), wheel tax, county economic development income tax, boat and trailer excise tax, and other taxes that are set by the County.

Licenses and permits which include 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 permit. Examples of licenses and permits include: building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are 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

WARRICK COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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 state.

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, dog pound fees, emergency medical service fees, park rental fees, swimming lake receipts, cable tv receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits which include 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 held as performance guarantees (forfeitures).

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

*E. Disbursements*

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

Personal services include 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.

Supplies, which include 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 include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service principal and interest which include 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 include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

WARRICK COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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 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 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

**Note 4. Deposits and Investments**

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

WARRICK COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

State statutes authorize 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 statement. 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 any replacement items purchased.

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is 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 Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

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

Indiana Public Retirement System  
1 North Capital Street, Suite 001  
Indianapolis, IN 46204  
Ph. (888) 526-1687

*Funding Policy and Annual Pension Cost*

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

WARRICK COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*B. County Police Retirement Plan*

*Plan Description*

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

*Funding Policy*

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

*C. County Police Benefit Plan*

*Plan Description*

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

(This page intentionally left blank.)

## SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's 2011 Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the Annual Report of the County which is referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The supplementary information presented was approved by management of the County. It is presented as intended by the County.

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011

	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	ACCIDENT REPORT	FIREARMS TRAINING	PARK NONREVERTING OPERATING	HEALTH
Cash and investments - beginning	\$ 233,908	\$ 384,102	\$ 581,769	\$ 9,451	\$ 62,939	\$ 5	\$ (105,756)
Receipts:							
Taxes	15,095,398	-	655,350	-	-	-	686,757
Licenses and permits	210,409	-	-	-	-	-	-
Intergovernmental	2,087,288	-	537,395	-	-	-	1,799
Charges for services	530,767	180,293	-	-	-	-	91,011
Fines and forfeits	258,440	-	-	-	-	-	-
Other receipts	<u>1,971,132</u>	<u>2,448,146</u>	<u>69,686</u>	<u>8,925</u>	<u>29,665</u>	<u>-</u>	<u>2,787</u>
Total receipts	<u>20,153,434</u>	<u>2,628,439</u>	<u>1,262,431</u>	<u>8,925</u>	<u>29,665</u>	<u>-</u>	<u>782,354</u>
Disbursements:							
Personal services	11,117,976	1,956,047	-	-	-	-	546,773
Supplies	659,229	77,671	1,087,834	-	-	-	1,825
Other services and charges	1,510,742	141,295	183,300	-	-	-	11,019
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	204,833	2,364	190,732	-	-	-	-
Other disbursements	<u>2,609,818</u>	<u>261,804</u>	<u>14,723</u>	<u>-</u>	<u>38,013</u>	<u>-</u>	<u>23,028</u>
Total disbursements	<u>16,102,598</u>	<u>2,439,181</u>	<u>1,476,589</u>	<u>-</u>	<u>38,013</u>	<u>-</u>	<u>582,645</u>
Excess (deficiency) of receipts over disbursements	<u>4,050,836</u>	<u>189,258</u>	<u>(214,158)</u>	<u>8,925</u>	<u>(8,348)</u>	<u>-</u>	<u>199,709</u>
Cash and investments - ending	<u>\$ 4,284,744</u>	<u>\$ 573,360</u>	<u>\$ 367,611</u>	<u>\$ 18,376</u>	<u>\$ 54,591</u>	<u>\$ 5</u>	<u>\$ 93,953</u>

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	ALCOHOL AND DRUG SERVICES	LAW ENFORCEMENT CONT ED	VEHICLE INSPECTION	CLERK'S PERPETUATION FUND	DRUG FREE COMMUNITY	EMERGENCY PLAN/RIGHT TO KNOW	EXTRADITION
Cash and investments - beginning	\$ 47,950	\$ 144,411	\$ 366	\$ 53,635	\$ 21,547	\$ 26,695	\$ 9,442
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	50	-	-	-	-
Fines and forfeits	28,036	17,557	-	-	24,113	-	-
Other receipts	-	-	-	32,438	-	4,319	-
Total receipts	<u>28,036</u>	<u>17,557</u>	<u>50</u>	<u>32,438</u>	<u>24,113</u>	<u>4,319</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	42,897	-	-	-	7,476	2,185	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	290	-	-	-	-	-	-
Other disbursements	-	18,702	-	14,068	14,998	899	-
Total disbursements	<u>43,187</u>	<u>18,702</u>	<u>-</u>	<u>14,068</u>	<u>22,474</u>	<u>3,084</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(15,151)</u>	<u>(1,145)</u>	<u>50</u>	<u>18,370</u>	<u>1,639</u>	<u>1,235</u>	<u>-</u>
Cash and investments - ending	<u>\$ 32,799</u>	<u>\$ 143,266</u>	<u>\$ 416</u>	<u>\$ 72,005</u>	<u>\$ 23,186</u>	<u>\$ 27,930</u>	<u>\$ 9,442</u>

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	JUVENILE PROBATION ADMINISTRAT	ADULT PROBATION ADMINISTRATIVE	RECORDER RECORDS PERPETUATION	JURY USER FEES	LOCAL HEALTH MAINTENANCE	PRETRIAL DIVERSION	GUARDIAN AD LITEM
Cash and investments - beginning	\$ 56,251	\$ 386,387	\$ 420,047	\$ 65,854	\$ 131,382	\$ 50,688	\$ 16,822
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	37,961	-	-
Charges for services	-	-	115,569	-	-	-	-
Fines and forfeits	2,313	121,905	-	9,098	-	-	-
Other receipts	-	-	-	-	87,901	64,327	13,013
Total receipts	<u>2,313</u>	<u>121,905</u>	<u>115,569</u>	<u>9,098</u>	<u>125,862</u>	<u>64,327</u>	<u>13,013</u>
Disbursements:							
Personal services	-	7,990	183	-	22,525	6,669	-
Supplies	-	3,169	-	-	13,146	5,009	-
Other services and charges	-	4,116	143,257	-	4,887	14,964	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	1,817	-
Other disbursements	-	31,322	19,716	7,759	19,997	360	5,587
Total disbursements	<u>-</u>	<u>46,597</u>	<u>163,156</u>	<u>7,759</u>	<u>60,555</u>	<u>28,819</u>	<u>5,587</u>
Excess (deficiency) of receipts over disbursements	<u>2,313</u>	<u>75,308</u>	<u>(47,587)</u>	<u>1,339</u>	<u>65,307</u>	<u>35,508</u>	<u>7,426</u>
Cash and investments - ending	<u>\$ 58,564</u>	<u>\$ 461,695</u>	<u>\$ 372,460</u>	<u>\$ 67,193</u>	<u>\$ 196,689</u>	<u>\$ 86,196</u>	<u>\$ 24,248</u>

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	CT APPT SPEC ADVOC (CASA)	PLAT BOOK	MISDEMEANANT	SUPPLEMENTAL PUBLIC DEFENDER	SURVEYOR'S CORNER PERPETUATION	LANDFILL CLOSURE/POST CLOSURE	RAINY DAY
Cash and investments - beginning	\$ 18,946	\$ 83,192	\$ 28,641	\$ 2,664	\$ 37,088	\$ 354,982	\$ 3,041,010
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	23,290	-	-	-	-	-	-
Charges for services	-	11,370	35,187	10,613	11,205	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	30,562	-	-	-	-	-	6,388
Total receipts	53,852	11,370	35,187	10,613	11,205	-	6,388
Disbursements:							
Personal services	-	-	34,442	-	-	-	-
Supplies	-	2,203	-	-	-	-	-
Other services and charges	-	3,268	-	6,824	1,292	-	320,523
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	49,219	-	3,719	-	-	75,213	-
Total disbursements	49,219	5,471	38,161	6,824	1,292	75,213	320,523
Excess (deficiency) of receipts over disbursements	4,633	5,899	(2,974)	3,789	9,913	(75,213)	(314,135)
Cash and investments - ending	\$ 23,579	\$ 89,091	\$ 25,667	\$ 6,453	\$ 47,001	\$ 279,769	\$ 2,726,875

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	MEDICAL CARE FOR INMATES	SALES DISCLOSURE- COUNTY SHARE	COMMUNITY CORRECTIONS	LOCAL HEALTH DEPT TRUST ACCT	LEVY EXCESS	SHERIFF SALE ADMINISTRATION	IDENTIFICATION SECURITY PROTEC
Cash and investments - beginning	\$ 1,203	\$ 33,247	\$ 3,026	\$ 156,136	\$ 51,204	\$ 38,714	\$ 107,974
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	82,777	68,056	-	-	-
Charges for services	-	7,060	-	-	-	33,200	15,016
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	326	-	-	-	-	-	-
Total receipts	326	7,060	82,777	68,056	-	33,200	15,016
Disbursements:							
Personal services	-	-	41,803	-	-	-	-
Supplies	-	-	5,623	-	-	-	-
Other services and charges	-	-	22,312	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	7,800	14,353	159,111	-	48,713	-
Total disbursements	-	7,800	84,091	159,111	-	48,713	-
Excess (deficiency) of receipts over disbursements	326	(740)	(1,314)	(91,055)	-	(15,513)	15,016
Cash and investments - ending	\$ 1,529	\$ 32,507	\$ 1,712	\$ 65,081	\$ 51,204	\$ 23,201	\$ 122,990

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	COURT INTERPRETERS	EMERG TELEPHONE SYSTEM (E911)	LOCAL ORDINANCE VIOLATIONS	COMMUNITY TRANSITION PROGRAM	REASSESSMENT - 2009	REASSESSMENT - 2015	STORM WATER MANAGEMENT OPER
Cash and investments - beginning	\$ 3,375	\$ 218,793	\$ 829	\$ 11,171	\$ 2,370,231	\$ -	\$ 2,115,518
Receipts:							
Taxes	-	-	-	-	-	597,984	1,719,783
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	67,032	-
Charges for services	-	430,800	-	5,204	-	-	-
Fines and forfeits	2,590	-	-	-	-	-	-
Other receipts	-	223,251	13	4,971	910,294	-	21,248
Total receipts	<u>2,590</u>	<u>654,051</u>	<u>13</u>	<u>10,175</u>	<u>910,294</u>	<u>665,016</u>	<u>1,741,031</u>
Disbursements:							
Personal services	-	-	-	2,303	300,830	-	224,063
Supplies	-	-	-	5,632	14,460	-	13,893
Other services and charges	-	190,444	-	6,214	157,670	-	363,937
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	27,474	-	-	-	-	369,266
Other disbursements	1,690	426,261	13	1,785	881,784	-	10,936
Total disbursements	<u>1,690</u>	<u>644,179</u>	<u>13</u>	<u>15,934</u>	<u>1,354,744</u>	<u>-</u>	<u>982,095</u>
Excess (deficiency) of receipts over disbursements	<u>900</u>	<u>9,872</u>	<u>-</u>	<u>(5,759)</u>	<u>(444,450)</u>	<u>665,016</u>	<u>758,936</u>
Cash and investments - ending	<u>\$ 4,275</u>	<u>\$ 228,665</u>	<u>\$ 829</u>	<u>\$ 5,412</u>	<u>\$ 1,925,781</u>	<u>\$ 665,016</u>	<u>\$ 2,874,454</u>

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	CO ELECTED OFFICIALS TRAINING	CUMULATIVE CAPITAL DEVELOPMENT	PARK NONREVERTING CAPITAL	CUMULATIVE BRIDGE	CUMULATIVE DRAINAGE	TIF-EPWORTH ROAD	SHERIFF'S PENSION TRUST
Cash and investments - beginning	\$ -	\$ 1,533,892	\$ 17,063	\$ (16,242)	\$ 68,145	\$ -	\$ -
Receipts:							
Taxes	-	949,450	-	392,561	242,374	2,905,647	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	2,493	-	1,031	768	-	-
Charges for services	-	210,004	-	-	1,200	-	28,451
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2,437	21,330	3,193	935	1,421	584,121	-
Total receipts	2,437	1,183,277	3,193	394,527	245,763	3,489,768	28,451
Disbursements:							
Personal services	-	300,000	-	271,576	126,665	-	28,451
Supplies	-	-	-	-	5,669	-	-
Other services and charges	-	244,799	-	-	13,480	-	-
Debt service - principal and interest	-	-	-	-	-	1,875,449	-
Capital outlay	-	570,552	-	-	5,234	-	-
Other disbursements	-	779	2,000	18,204	6,388	727,930	-
Total disbursements	-	1,116,130	2,000	289,780	157,436	2,603,379	28,451
Excess (deficiency) of receipts over disbursements	2,437	67,147	1,193	104,747	88,327	886,389	-
Cash and investments - ending	\$ 2,437	\$ 1,601,039	\$ 18,256	\$ 88,505	\$ 156,472	\$ 886,389	\$ -

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	CONGRESSIONAL SCHOOL PRINCIPAL	CITY AND TOWN COURT COSTS	CORONERS TRAINING & CONT ED	CONGRESSIONAL SCHOOL INTEREST	WEED LIEN COLLECTIONS	TAX SALE SURPLUS	TAX SALE REDEMPTION
Cash and investments - beginning	\$ 20,833	\$ -	\$ 584	\$ 8,606	\$ -	\$ 638,008	\$ 18,587
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	5,619	-	-	-	-
Fines and forfeits	-	-	-	-	12,213	-	-
Other receipts	-	17,033	-	-	-	175,338	196,560
Total receipts	-	17,033	5,619	-	12,213	175,338	196,560
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	17,033	5,754	833	-	416,042	200,754
Total disbursements	-	17,033	5,754	833	-	416,042	200,754
Excess (deficiency) of receipts over disbursements	-	-	(135)	(833)	12,213	(240,704)	(4,194)
Cash and investments - ending	\$ 20,833	\$ -	\$ 449	\$ 7,773	\$ 12,213	\$ 397,304	\$ 14,393

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	SURPLUS/ EXCESS TAX	SETTLEMENT	STATE FINES AND FORFEITURES	SALES DISCLOSURE- STATE SHARE	SEWAGE COLLECTIONS	OVERWEIGHT VEHICLE FINES	COUNTY HOME RESIDENTS TRUST
Cash and investments - beginning	\$ 90,578	\$ -	\$ 1,086	\$ 560	\$ -	\$ -	\$ 120
Receipts:							
Taxes	-	22,500,556	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	3,748,682	-	-	-	-	-
Charges for services	-	-	-	-	13,680	-	-
Fines and forfeits	-	-	4,243	-	-	315	-
Other receipts	179,517	214	-	7,060	-	-	-
Total receipts	<u>179,517</u>	<u>26,249,452</u>	<u>4,243</u>	<u>7,060</u>	<u>13,680</u>	<u>315</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	116,364	26,249,447	4,755	6,895	-	315	-
Total disbursements	<u>116,364</u>	<u>26,249,447</u>	<u>4,755</u>	<u>6,895</u>	<u>-</u>	<u>315</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>63,153</u>	<u>5</u>	<u>(512)</u>	<u>165</u>	<u>13,680</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 153,731</u>	<u>\$ 5</u>	<u>\$ 574</u>	<u>\$ 725</u>	<u>\$ 13,680</u>	<u>\$ -</u>	<u>\$ 120</u>

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	INFRACTION JUDGEMENTS	INHERITANCE TAX	SPECIAL DEATH BENEFIT	EDUCATION PLATE FEES AGENCY	FINANCIAL INSTITUTION TAX	CAMPAIGN FINANCE ENFORCEMENT	PR WITHHOLDING- SHERIFF PENSION
Cash and investments - beginning	\$ 16,136	\$ 226,285	\$ 385	\$ 75	\$ 96,303	\$ 1,650	\$ -
Receipts:							
Taxes	-	1,425,477	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	205,722	-	-
Charges for services	-	-	-	2,269	-	-	-
Fines and forfeits	133,857	-	4,950	-	-	-	-
Other receipts	-	-	-	-	-	-	4,493
Total receipts	<u>133,857</u>	<u>1,425,477</u>	<u>4,950</u>	<u>2,269</u>	<u>205,722</u>	<u>-</u>	<u>4,493</u>
Disbursements:							
Personal services	-	-	-	-	-	-	4,493
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	140,370	1,525,825	4,905	2,344	302,025	-	-
Total disbursements	<u>140,370</u>	<u>1,525,825</u>	<u>4,905</u>	<u>2,344</u>	<u>302,025</u>	<u>-</u>	<u>4,493</u>
Excess (deficiency) of receipts over disbursements	<u>(6,513)</u>	<u>(100,348)</u>	<u>45</u>	<u>(75)</u>	<u>(96,303)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 9,623</u>	<u>\$ 125,937</u>	<u>\$ 430</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,650</u>	<u>\$ -</u>

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	WHEEL TAX	SURTAX	MORTGAGE RECORDING FEE-STATE	CHILD RESTRAINT VIOLATION FINE	INTERSTATE COMPACT- STATE SHARE	CVET AGENCY	RIVERBOAT REVENUE SHARING
Cash and investments - beginning	\$ -	\$ (4,468)	\$ 5,335	\$ 25	\$ -	\$ 2,310	\$ -
Receipts:							
Taxes	71,228	757,850	-	-	-	173,379	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	327,815
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	750	-	-	-
Other receipts	4,564	72,815	7,633	-	950	26,399	-
Total receipts	<u>75,792</u>	<u>830,665</u>	<u>7,633</u>	<u>750</u>	<u>950</u>	<u>199,778</u>	<u>327,815</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	75,792	826,197	12,200	750	700	201,860	327,815
Total disbursements	<u>75,792</u>	<u>826,197</u>	<u>12,200</u>	<u>750</u>	<u>700</u>	<u>201,860</u>	<u>327,815</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>4,468</u>	<u>(4,567)</u>	<u>-</u>	<u>250</u>	<u>(2,082)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 768</u>	<u>\$ 25</u>	<u>\$ 250</u>	<u>\$ 228</u>	<u>\$ -</u>

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	HOMESTEAD CREDIT REBATE	HEA 1001STATE HMSTD CREDIT	CEDIT DISTRIBUTION	ECONOMIC DEVELOPMENT FEE	WC STONEHAVEN SEWER PROJECT	EDIT BOND - PRINCIPAL & INTERE	BANK DEPOSIT
Cash and investments - beginning	\$ 8,182	\$ 1,128	\$ -	\$ 4,494,587	\$ 632,960	\$ 116,686	\$ 28
Receipts:							
Taxes	-	-	6,548,816	2,792,577	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	1,329,058	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	36,267	15,586	15,166	535,464	144	-	-
Total receipts	36,267	15,586	6,563,982	4,657,099	144	-	-
Disbursements:							
Personal services	-	-	-	184,190	-	-	-
Supplies	-	-	-	6,789	-	-	-
Other services and charges	-	-	-	3,383,089	148,104	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	217,587	-	-	-
Other disbursements	36,260	6,737	6,563,982	542,595	485,000	116,686	28
Total disbursements	36,260	6,737	6,563,982	4,334,250	633,104	116,686	28
Excess (deficiency) of receipts over disbursements	7	8,849	-	322,849	(632,960)	(116,686)	(28)
Cash and investments - ending	\$ 8,189	\$ 9,977	\$ -	\$ 4,817,436	\$ -	\$ -	\$ -

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	16.710 COPS GRANT 2009CKWX0496	1992 EDIT BOND- CONSTRUCTION	IN HFA CDBG GRANT	IMPAIRED DANGEROUS DRIVING	PARKS N/R CAPITAL IMP	BYRNE GRANT #02-DB-048	PROPERTY TAX DISTRIBUTION
Cash and investments - beginning	\$ -	\$ 64,933	\$ 6,941	\$ 1,922	\$ 1,194	\$ 71	\$ (799,746)
Receipts:							
Taxes	-	-	-	-	-	-	36,413,661
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	60,320	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	71	11,209
Total receipts	<u>60,320</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>71</u>	<u>36,424,870</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	1,194	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	37,145	-	-	-	-	-	-
Other disbursements	<u>23,175</u>	<u>64,933</u>	<u>6,941</u>	<u>1,922</u>	<u>-</u>	<u>142</u>	<u>35,625,124</u>
Total disbursements	<u>60,320</u>	<u>64,933</u>	<u>6,941</u>	<u>1,922</u>	<u>1,194</u>	<u>142</u>	<u>35,625,124</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(64,933)</u>	<u>(6,941)</u>	<u>(1,922)</u>	<u>(1,194)</u>	<u>(71)</u>	<u>799,746</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	LICENSE EXCISE TAX DISTRIBUTION	NON-TAXABLE COLLECTION FOR DIS	'09 DRUG & PROB SOLVING GRANT	ICJI BYRNE JAG GRANT 10	USDOJ JAG GRANT	ELECTION AND REGISTRATION	PARK & RECREATION
Cash and investments - beginning	\$ -	\$ (1,396)	\$ 2,462	\$ (21,688)	\$ 633	\$ 129,243	\$ 70,524
Receipts:							
Taxes	4,742,061	1,372,130	-	-	-	231,044	481,512
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	22,613	-	607	1,231
Charges for services	-	-	-	-	-	-	297,105
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	2,351	-	5,411	-	17,941	21,471
Total receipts	4,742,061	1,374,481	-	28,024	-	249,592	801,319
Disbursements:							
Personal services	-	-	-	-	-	77,454	368,341
Supplies	-	-	-	-	-	11,872	51,830
Other services and charges	-	-	2,462	325	-	28,392	101,678
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	11,483	17,020
Other disbursements	4,742,061	1,373,085	-	5,411	633	3,219	61,463
Total disbursements	4,742,061	1,373,085	2,462	5,736	633	132,420	600,332
Excess (deficiency) of receipts over disbursements	-	1,396	(2,462)	22,288	(633)	117,172	200,987
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 600	\$ -	\$ 246,415	\$ 271,511

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	YOUTH HOME DONATIONS	CIVIL DEFENSE DONATIONS	HIGHWAY DONATIONS	COMMUNICATION DONATIONS	K-9/SHERIFF DONATIONS	PARK N/R DONATIONS	D.A.R.E. DONATIONS
Cash and investments - beginning	\$ 700	\$ 102	\$ 683,903	\$ 347	\$ 2,955	\$ 4,330	\$ 443
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	86,374	-	650	8,300	-
Total receipts	-	-	86,374	-	650	8,300	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	287,749	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	37,653	-	-	5,967	55
Total disbursements	-	-	325,402	-	-	5,967	55
Excess (deficiency) of receipts over disbursements	-	-	(239,028)	-	650	2,333	(55)
Cash and investments - ending	\$ 700	\$ 102	\$ 444,875	\$ 347	\$ 3,605	\$ 6,663	\$ 388

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	EMS DONATIONS	CIRCUIT COURT DONATIONS	JUDICIAL CENTER - LEASE PURCHA	PARK REC DIST BOND 2007	MOTOROLA EQUIP LEASE & GRANT	BOND & INTEREST REDEMPTION	EDIT BOND 1989 ROAD CONSTRUCTI
Cash and investments - beginning	\$ 2,299	\$ 617	\$ (260,456)	\$ (43,743)	\$ -	\$ -	\$ 46,520
Receipts:							
Taxes	-	-	1,296,990	314,082	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	118,285	34,073	-	-	-
Charges for services	-	-	-	-	113,282	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	3,044	1,000	154,500	181,619	-
Total receipts	-	-	1,418,319	349,155	267,782	181,619	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	1,094,995	196,043	-	-	9,929
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	267,782	-	-
Total disbursements	-	-	1,094,995	196,043	267,782	-	9,929
Excess (deficiency) of receipts over disbursements	-	-	323,324	153,112	-	181,619	(9,929)
Cash and investments - ending	\$ 2,299	\$ 617	\$ 62,868	\$ 109,369	\$ -	\$ 181,619	\$ 36,591

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	YOUTH HOME	WCCC PROGRAM INCOME	WC 2008 E.D.I.T. SINKING FUND	EDIT- CONSTRUCTION	LANDFILL MAINTENANCE	HAZARDOUS SUBSTANCE	WARRICK REDEVELOPMENT COMM
Cash and investments - beginning	\$ (12,575)	\$ 9,512	\$ 333,491	\$ 3,428,245	\$ 297,488	\$ 35,062	\$ 172,203
Receipts:							
Taxes	139,335	-	602,878	1,843,699	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	15,219	-	-	-	-	-	-
Charges for services	-	1,144	-	-	-	-	-
Fines and forfeits	352	-	-	-	-	-	-
Other receipts	17,075	213,645	-	764,400	-	-	-
Total receipts	<u>171,981</u>	<u>214,789</u>	<u>602,878</u>	<u>2,608,099</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	62,428	176,762	-	-	-	-	-
Supplies	19,991	5,295	-	-	-	-	-
Other services and charges	29,254	-	-	-	-	-	22,214
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	3,297	-	-	1,462,430	-	-	-
Other disbursements	4,471	73,702	584,462	26,574	-	-	-
Total disbursements	<u>119,441</u>	<u>255,759</u>	<u>584,462</u>	<u>1,489,004</u>	<u>-</u>	<u>-</u>	<u>22,214</u>
Excess (deficiency) of receipts over disbursements	<u>52,540</u>	<u>(40,970)</u>	<u>18,416</u>	<u>1,119,095</u>	<u>-</u>	<u>-</u>	<u>(22,214)</u>
Cash and investments - ending	<u>\$ 39,965</u>	<u>\$ (31,458)</u>	<u>\$ 351,907</u>	<u>\$ 4,547,340</u>	<u>\$ 297,488</u>	<u>\$ 35,062</u>	<u>\$ 149,989</u>

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	WARRICK COUNTY LAW ENFORCEMENT	BUILDING COMMISSION	CASH SEIZURE/ EVIDENCE	SHERIFF COMMUNITY SERVICE	COMMISSIONERS SALE	ECONOMIC DEVELOPMENT COMMISSI	WARRICK COUNTY - PRINCIPAL
Cash and investments - beginning	\$ 17,142	\$ 209,281	\$ 28,224	\$ 486	\$ -	\$ 45,530	\$ 2,195
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	133,407	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	8,408	24	11,180	590	44,975	-	-
Total receipts	8,408	133,431	11,180	590	44,975	-	-
Disbursements:							
Personal services	-	164,897	-	-	-	-	-
Supplies	-	1,101	-	-	-	-	-
Other services and charges	-	21,188	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	3,558	-	-	-	-	-
Other disbursements	7,708	4,152	8,012	119	12,750	-	-
Total disbursements	7,708	194,896	8,012	119	12,750	-	-
Excess (deficiency) of receipts over disbursements	700	(61,465)	3,168	471	32,225	-	-
Cash and investments - ending	\$ 17,842	\$ 147,816	\$ 31,392	\$ 957	\$ 32,225	\$ 45,530	\$ 2,195

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	WARRICK COUNTY - INTEREST	PERIGO - PRINCIPAL	PERIGO - INTEREST	FAMILIES IN TRANSITION	ESCROW/ RETAINER ACCOUNT	WELFARE BEQUEST	WCCC RESERVE FUND
Cash and investments - beginning	\$ 1,800	\$ 1,804	\$ 746	\$ 7,070	\$ 55,595	\$ 263,852	\$ 275,526
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	2,520	65,071	2,346	22,494
Total receipts	-	-	-	2,520	65,071	2,346	22,494
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	91,964	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	2,200	-	-	36,235
Total disbursements	-	-	-	2,200	91,964	-	36,235
Excess (deficiency) of receipts over disbursements	-	-	-	320	(26,893)	2,346	(13,741)
Cash and investments - ending	\$ 1,800	\$ 1,804	\$ 746	\$ 7,390	\$ 28,702	\$ 266,198	\$ 261,785

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	DD/DC PROGRAM INCOME	SHERIFF CONT ED LAW	INSURANCE- RETIREE CONTRIBUTION	PR WITHHOLDING- INSURANCE	PR WITHHOLDING- HEALTH SAVINGS	PR WITHHOLDING- CHILD SUPPORT	PR WITHHOLDING- DEFERRED COMP
Cash and investments - beginning	\$ 42,004	\$ 5,838	\$ 1,910	\$ 7,180	\$ 13,384	\$ 723	\$ 29
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	1,045	-	-	-	-	-	-
Fines and forfeits	79,691	-	-	-	-	-	-
Other receipts	44,066	5,586	4,796,911	175,239	748,847	17,016	105,198
Total receipts	124,802	5,586	4,796,911	175,239	748,847	17,016	105,198
Disbursements:							
Personal services	74,521	-	3,483,579	176,967	741,232	-	105,147
Supplies	3,108	-	-	-	-	-	-
Other services and charges	4,774	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	3,725	-	933,227	414	2,121	11,332	-
Total disbursements	86,128	-	4,416,806	177,381	743,353	11,332	105,147
Excess (deficiency) of receipts over disbursements	38,674	5,586	380,105	(2,142)	5,494	5,684	51
Cash and investments - ending	\$ 80,678	\$ 11,424	\$ 382,015	\$ 5,038	\$ 18,878	\$ 6,407	\$ 80

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	PR WITHHOLDING- FEDERAL	PR WITHHOLDING- FICA & MEDICARE	PR WITHHOLDING- VOL PERF	PR WITHHOLDING- STATE	PR WITHHOLDING- UNION DUES	PR WITHHOLDING- GARNISHMENTS	FEDERAL FORFEITURE FUND
Cash and investments - beginning	\$ (113,662)	\$ 113,965	\$ 230,767	\$ (689)	\$ (222)	\$ (721)	\$ 5,402
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>1,330,892</u>	<u>1,409,019</u>	<u>868,754</u>	<u>396,228</u>	<u>11,400</u>	<u>45,793</u>	<u>6,816</u>
Total receipts	<u>1,330,892</u>	<u>1,409,019</u>	<u>868,754</u>	<u>396,228</u>	<u>11,400</u>	<u>45,793</u>	<u>6,816</u>
Disbursements:							
Personal services	-	-	889,607	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>1,264,659</u>	<u>1,522,600</u>	<u>128</u>	<u>364,927</u>	<u>11,423</u>	<u>52,847</u>	<u>5,000</u>
Total disbursements	<u>1,264,659</u>	<u>1,522,600</u>	<u>889,735</u>	<u>364,927</u>	<u>11,423</u>	<u>52,847</u>	<u>5,000</u>
Excess (deficiency) of receipts over disbursements	<u>66,233</u>	<u>(113,581)</u>	<u>(20,981)</u>	<u>31,301</u>	<u>(23)</u>	<u>(7,054)</u>	<u>1,816</u>
Cash and investments - ending	<u>\$ (47,429)</u>	<u>\$ 384</u>	<u>\$ 209,786</u>	<u>\$ 30,612</u>	<u>\$ (245)</u>	<u>\$ (7,775)</u>	<u>\$ 7,218</u>

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	16.804 EDWARD BYRNE MEM JAG	20.600 OPO GRANT	16.738 EB JAG 2010-DJ-BX-0854	16.575 STOP SUB GRANT	93.563 ARRA PROSECUTOR IV-D	93.563 ARRA CLERK IV-D INCENT	93.563 COUNTY IV-D INCENTIVE
Cash and investments - beginning	\$ 28,914	\$ 612	\$ -	\$ -	\$ 13,288	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	20,562	3,451	-	2,734	104,181
Charges for services	-	7,306	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	49,795	4,197	-	-	1,008	-	15,432
Total receipts	49,795	11,503	20,562	3,451	1,008	2,734	119,613
Disbursements:							
Personal services	-	-	-	-	11,171	302	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	17,741	-	-	-	-
Other disbursements	60,881	12,060	-	3,451	3,125	-	22,032
Total disbursements	60,881	12,060	17,741	3,451	14,296	302	22,032
Excess (deficiency) of receipts over disbursements	(11,086)	(557)	2,821	-	(13,288)	2,432	97,581
Cash and investments - ending	\$ 17,828	\$ 55	\$ 2,821	\$ -	\$ -	\$ 2,432	\$ 97,581

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	93.563 PROSECUTOR IV-D INCENT	93.563 CLERK IV-D INCENTIVE	DR2-09-177 LITTLE PIGEON CREEK	CF-10-222 SENIOR CITIZEN CENTER	2011-25 PROB-SOLVING COURT GT	INTERNET CRIMES AGNST CHILDREN	16.579 DRUNK DRIVING & DRUG CT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	46,486	66,576	51,019	197,147	6,700	3,665	42,719
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	4,966	2,716	-	-	-	-	200
Total receipts	<u>51,452</u>	<u>69,292</u>	<u>51,019</u>	<u>197,147</u>	<u>6,700</u>	<u>3,665</u>	<u>42,919</u>
Disbursements:							
Personal services	18,242	-	-	-	-	-	60,689
Supplies	693	5,960	-	-	-	-	-
Other services and charges	-	-	13,750	-	-	3,665	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	4,966	2,716	37,269	197,147	6,693	-	200
Total disbursements	<u>23,901</u>	<u>8,676</u>	<u>51,019</u>	<u>197,147</u>	<u>6,693</u>	<u>3,665</u>	<u>60,889</u>
Excess (deficiency) of receipts over disbursements	<u>27,551</u>	<u>60,616</u>	<u>-</u>	<u>-</u>	<u>7</u>	<u>-</u>	<u>(17,970)</u>
Cash and investments - ending	<u>\$ 27,551</u>	<u>\$ 60,616</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7</u>	<u>\$ -</u>	<u>\$ (17,970)</u>

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	93.069 H1N1 GRANT	SAFE SCHOOL/HS GRANT	I.C.J.I -VA - #06VA151	ANDERSON POOR RELIEF	BOON POOR RELIEF	TIF STATE ROAD 62	TIF NORTHWEST WARRICK IND PK
Cash and investments - beginning	\$ 432	\$ 7,466	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	23,013	49,200	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,003	-	274	1,191	332	445,323	754
Total receipts	<u>24,016</u>	<u>49,200</u>	<u>274</u>	<u>1,191</u>	<u>332</u>	<u>445,323</u>	<u>754</u>
Disbursements:							
Personal services	-	44,584	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	24,448	-	548	710	498	301,877	391
Total disbursements	<u>24,448</u>	<u>44,584</u>	<u>548</u>	<u>710</u>	<u>498</u>	<u>301,877</u>	<u>391</u>
Excess (deficiency) of receipts over disbursements	<u>(432)</u>	<u>4,616</u>	<u>(274)</u>	<u>481</u>	<u>(166)</u>	<u>143,446</u>	<u>363</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 12,082</u>	<u>\$ (274)</u>	<u>\$ 481</u>	<u>\$ (166)</u>	<u>\$ 143,446</u>	<u>\$ 363</u>

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	STATE WELFARE SCHOOL EXCISE FD	AFTER SETTLEMENT COLLECTIONS	SHERIFF'S COMMISSARY	INMATE TRUST	CLERK OF THE CIRCUIT COURT	COUNTY SHERIFF	COUNTY RECORDER
Cash and investments - beginning	\$ -	\$ 16,406,869	\$ 13,189	\$ 5,252	\$ 1,344,001	\$ 200	\$ 32,860
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>2,446,131</u>	<u>56,494,584</u>	<u>185,792</u>	<u>96,129</u>	<u>7,167,565</u>	<u>545,676</u>	<u>308,698</u>
Total receipts	<u>2,446,131</u>	<u>56,494,584</u>	<u>185,792</u>	<u>96,129</u>	<u>7,167,565</u>	<u>545,676</u>	<u>308,698</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>2,446,131</u>	<u>71,895,519</u>	<u>156,081</u>	<u>96,905</u>	<u>6,807,665</u>	<u>545,676</u>	<u>312,747</u>
Total disbursements	<u>2,446,131</u>	<u>71,895,519</u>	<u>156,081</u>	<u>96,905</u>	<u>6,807,665</u>	<u>545,676</u>	<u>312,747</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(15,400,935)</u>	<u>29,711</u>	<u>(776)</u>	<u>359,900</u>	<u>-</u>	<u>(4,049)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 1,005,934</u>	<u>\$ 42,900</u>	<u>\$ 4,476</u>	<u>\$ 1,703,901</u>	<u>\$ 200</u>	<u>\$ 28,811</u>

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011  
 (Continued)

	BUILDING COMMISSION	COUNTY CASH CHANGE	HEALTH DEPARTMENT	PARK AND RECREATION DEPARTMENT	SHERIFF PENSION TRUST	Totals
Cash and investments - beginning	\$ 169	\$ 50	\$ 6,269	\$ 6,176	\$ 5,464,144	\$ 47,956,852
Receipts:						
Taxes	-	-	-	-	-	104,952,579
Licenses and permits	-	-	-	-	-	343,816
Intergovernmental	-	-	-	-	-	8,061,910
Charges for services	-	-	-	-	-	3,487,508
Fines and forfeits	-	-	-	-	-	700,423
Other receipts	139,138	-	96,763	322,141	842,211	88,618,485
Total receipts	139,138	-	96,763	322,141	842,211	206,164,721
Disbursements:						
Personal services	-	-	-	-	-	21,632,902
Supplies	-	-	-	-	-	2,002,002
Other services and charges	-	-	-	-	-	7,536,703
Debt service - principal and interest	-	-	-	-	-	3,176,416
Capital outlay	-	-	-	-	-	3,142,823
Other disbursements	133,497	-	96,630	313,420	253,070	174,595,662
Total disbursements	133,497	-	96,630	313,420	253,070	212,086,508
Excess (deficiency) of receipts over disbursements	5,641	-	133	8,721	589,141	(5,921,787)
Cash and investments - ending	\$ 5,810	\$ 50	\$ 6,402	\$ 14,897	\$ 6,053,285	\$ 42,035,065

WARRICK COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2011

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 380,045</u>	<u>\$ -</u>

WARRICK COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2011

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Bank of Louisville	Build Judicial Center	\$ 1,095,000	11-01-95	11-01-15
Motorola	EMA Communications Equipment	113,282	12-15-09	12-15-19
AT&T Capital Services, Inc.	E-911 Communications Equipment	102,484	08-01-07	05-01-17
German American Bank	Highway Grade All	53,817	05-11-10	05-11-14
German American Bank	Highway Dura Patch	<u>13,934</u>	03-20-11	03-30-14
Total governmental activities		<u>1,378,517</u>		
Total of annual lease payments		<u>\$ 1,378,517</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Park Improvements	\$ 1,585,000	\$ 190,643
Revenue bonds	Pay off Bonds and Infrastructure Improvements	11,240,000	878,548
Revenue bonds	Stonehaven Sewer Project	1,084,557	388,878
Notes and loans payable	Jail Renovation	<u>800,000</u>	<u>-</u>
Total governmental activities		<u>14,709,557</u>	<u>16,167,626</u>
Totals		<u>\$ 14,709,557</u>	<u>\$ 1,458,069</u>

WARRICK COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2011

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.

	Ending Balance
Governmental activities:	
Infrastructure	\$ 184,201,463
Buildings	9,553,871
Machinery, equipment and vehicles	10,943,175
Total governmental activities	204,698,509
Total capital assets	\$ 204,698,509

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:

County Auditor  
Parks Department  
Superior Court I  
Superior Court II  
Circuit Court  
Board of County Commissioner

(This page intentionally left blank.)

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 THAT  
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON  
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF WARRICK COUNTY, INDIANA

Compliance

We have audited Warrick County's (County) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2011. 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 could have a direct and material effect on each of its major federal programs for the year ended December 31, 2011.

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 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 THAT  
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON  
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, 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 27, 2012

(This page intentionally left blank.)

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The Schedule of Expenditures of Federal Awards and accompanying note presented were approved by management of the County. The schedule and note are presented as intended by the County.

WARRICK COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2011

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 CDBG Cluster Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii Little Pigeon Creek Debris Removal Senior Citizens Center	14.228	DR2-09-177 CF-10-222	\$ 51,020 197,147
Total for federal grantor agency			<u>248,167</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct Grant JAG Program Cluster Edward Byrne Memorial Justice Assistance Grant Program	16.738	2010-DJ-BX-0854	<u>17,741</u>
ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program / Grants To Units Of Local Government	16.804	2009-SB-B9-18-10	<u>11,086</u>
Total for cluster			<u>28,827</u>
Direct Grant Public Safety Partnership and Community Policing Grants	16.710	2009-GK-WX-04-96	<u>42,255</u>
Pass-Through Indiana State Police Missing Children's Assistance Internet Crimes Against Children Internet Crimes Against Children	16.543	2008-MC-CX-K006 2008-MC-CX-5006	1,966 <u>1,699</u>
Total for program			<u>3,665</u>
Pass-Through Indiana Criminal Justice Institute Crime Victim Assistance Victim's Assistance	16.575	10-STLE-006	<u>3,451</u>
Edward Byrne Memorial Formula Grant Program	16.579	10-DJ-031	<u>42,719</u>
Total for federal grantor agency			<u>120,917</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation Highway Planning and Construction Cluster Highway Planning and Construction Bridge Inspection 2009-2011 Bridge 371	20.205	DES #081038 DES #0800732	34,661 <u>20,843</u>
Total for cluster			<u>55,504</u>
Highway Safety Cluster State and Community Highway Safety	20.600	OP-22-02-01-99 OP-11-02-01-99 D3-11-5484	3,500 3,000 <u>1,120</u>
Total for cluster			<u>7,620</u>
Total for federal grantor agency			<u>63,124</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, 2011  
(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 HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana State Department of Health Immunization Cluster			
Immunization Grants	93.268	BPRS 186	<u>7,961</u>
Total for cluster			<u>7,961</u>
Public Health Emergency Preparedness H1N1 Extension	93.069	BPRS 186	<u>23,014</u>
Centers for Disease Control and Prevention-Investigations and Technical Assistance Bioterrorism Coordinator	93.283	BPRS 186	<u>15,000</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563		
		Prosecutor Expense	99,513
		Clerk Expense	24,496
		Indirect Costs	45,829
		Incentives - Prosecutor	18,935
		Incentives - Clerk	5,960
		Incentives - County	<u>9,322</u>
Total for program			<u>204,055</u>
Total for federal grantor agency			<u>250,030</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Interoperable Emergency Communications Grant Program			
Motorola Equipment	97.001	EDS #C44P-0-034-A	<u>154,500</u>
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		
Highway		DR1997	180,293
Commissioners - Elevator		DR1997	2,606
Community Corrections - Computers		DR1997	<u>1,144</u>
Total for program			<u>184,043</u>
Emergency Management Performance Grants	97.042		
Salary Reimbursement		EDS #C44P-1-371A	45,373
Competitive Grant		EDS #C44P-1-147A	<u>3,746</u>
Total for program			<u>49,119</u>
Homeland Security Cluster Citizens - Community Resilience Innovation Challenge			
CERT Manuals	97.053	EDS #C44P--361A	<u>1,444</u>
Total for federal grantor agency			<u>389,106</u>
Total federal awards expended			<u>\$ 1,071,344</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 and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statement. 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 Statement:

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

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

CFDA Number	Name of Federal Program or Cluster
	CDBG – State – Administered CDBG Cluster
97.001	Interoperable Emergency Communications Grant Program
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? no

**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 27, 2012, with Tim Mosbey, President of the Board of County Commissioners, and Gary Meyer, President of the County Council.

The contents of this report were discussed on August 27, 2012, with L.B. "Dixie" Dugan, Auditor.