

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, 2012 to December 31, 2012



FILED
09/05/2013

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
Independent Auditor's 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	6-7
Financial Statement: Statement of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis	10-12
Notes to Financial Statement	13-18
Supplementary Information - Unaudited: Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis	20-44
Schedule of Payables and Receivables	45
Schedule of Leases and Debt	46
Schedule of Capital Assets.....	47
Other Report	48
Supplemental Audit of Federal Awards: Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance.....	50-51
Schedule of Expenditures of Federal Awards	54-55
Notes to Schedule of Expenditures of Federal Awards.....	56
Schedule of Findings and Questioned Costs	57-59
Auditee Prepared Schedule: Corrective Action Plan.....	60
Exit Conference.....	61

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 Patricia Brooks	01-01-09 to 12-31-12 01-01-13 to 12-31-16
Clerk	Sarah Redman	01-01-09 to 12-31-16
Sheriff	Brett Kruse	01-01-11 to 12-31-14
Recorder	Patricia Brooks Yvonne Hughes	01-01-09 to 12-31-12 01-01-13 to 12-31-16
President of the Board of County Commissioners	Tim Mosbey Don Williams	01-01-12 to 12-31-12 01-01-13 to 12-31-13
President of the County Council	Gary R. Meyer	01-01-12 to 12-31-13



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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF WARRICK COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Warrick County (County), which comprises the financial position and results of operations for the year ended December 31, 2012, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2012.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2012, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated July 24, 2013, 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* in considering the County's internal control over financial reporting and compliance.

Accompanying Information

Supplementary Information

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 records used to prepare the financial statement. The information has been subjected to 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

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.

Other Information

Included in the financial statement are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16), enhanced wireless emergency telephone fees (IC 36-8-16.5), and statewide 911 services fees (IC 36-8-16.7). In accordance with Indiana Code 36-8-16-14, Indiana Code 36-8-16.5-41, and Indiana Code 36-8-16.7-38, these fees have been subject to an annual audit performed by the Indiana 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.



Bruce Hartman
State Examiner

July 24, 2013



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INDEPENDENT AUDITOR'S 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, 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, the financial statement of Warrick County (County), which comprises the financial position and results of operations for the year ended December 31, 2012, and the related notes to the financial statement, and have issued our report thereon dated July 24, 2013, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of the internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified a deficiency in internal control over financial reporting that we consider to be a material weakness.

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. We consider the deficiency described in the accompanying Schedule of Findings and Questioned Costs as item 2012-1 to be a material weakness.

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

INDEPENDENT AUDITOR'S 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)

tests disclosed an instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* and which is described in the accompanying Schedule of Findings and Questioned Costs as item 2012-1.

Warrick County's Response to Findings

The County's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Bruce Hartman
State Examiner

July 24, 2013

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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, 2012

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
AFTER SETTLEMENT COLLECTIONS	\$ 1,005,933	\$ 891,423	\$ 1,005,933	\$ 891,423
INMATE TRUST	4,476	119,491	122,787	1,180
JAIL COMMISSARY	42,900	170,385	179,077	34,208
CLERK'S TRUST	1,703,901	8,602,377	8,726,946	1,579,332
COUNTY HOME RESIDENTS TRUST	120	-	-	120
GENERAL	4,284,744	14,012,881	15,022,501	3,275,124
ACCIDENT REPORT	18,376	8,357	1,872	24,861
CITY AND TOWN COURT COSTS	-	16,709	8,443	8,266
CLERK'S RECORDS PERPETUATION	72,005	37,242	5,301	103,946
COMMUNITY CORRECTIONS	1,713	74,673	78,399	(2,013)
COMMUNITY TRANSITION PROGRAM	5,410	23,826	26,881	2,355
CONGRESSIONAL SCHOOL INTEREST	7,773	-	833	6,940
CONGRESSIONAL SCHOOL PRINCIPAL	20,833	-	-	20,833
SALES DISCLOSURE-COUNTY SHARE	32,507	7,185	5,680	34,012
CUMULATIVE BRIDGE	88,505	263,205	307,594	44,116
CUMULATIVE CAPITAL DEVELOPMENT	1,601,039	858,107	1,352,001	1,107,145
CUMULATIVE DRAINAGE	156,472	158,629	170,144	144,957
DRUG FREE COMMUNITY	23,186	20,374	20,898	22,662
ECONOMIC DEVELOPMENT FEE	4,817,436	5,547,871	3,729,544	6,635,763
EMERGENCY PLAN/RIGHT TO KNOW	27,930	6,682	2,136	32,476
EMERGENCY TELEPHONE SYSTEM	89,040	283,439	372,479	-
EXTRADITION	9,442	-	-	9,442
FIREARMS TRAINING	54,592	41,967	27,472	69,087
HEALTH	93,953	588,585	597,330	85,208
IDENTIFICATION SECURITY PROTEC	122,990	6,544	-	129,534
LANDFILL CLOSURE/POST CLOSURE	279,770	-	79,287	200,483
LEVY EXCESS	51,204	-	51,204	-
LOCAL HEALTH MAINTENANCE	196,689	75,739	65,282	207,146
LOCAL ROAD & STREET	367,611	1,346,460	1,329,064	385,007
MEDICAL CARE FOR INMATES	1,529	-	-	1,529
MISDEMEANANT	25,667	33,722	38,987	20,402
MOTOR VEHICLE HIGHWAY	573,360	2,333,709	2,394,756	512,313
PARK NONREVERTING CAPITAL	18,256	-	-	18,256
PARK NONREVERTING OPERATING	5	-	-	5
PLAT BOOK	89,090	11,700	155	100,635
RAINY DAY	2,726,875	-	326,155	2,400,720
REASSESSMENT-2009	1,925,781	15,119	514,172	1,426,728
REASSESSMENT-2015	665,015	461,761	-	1,126,776
RECORDER RECORDS PERPETUATION	372,460	131,378	279,045	224,793
SHERIFF'S PENSION TRUST	-	26,832	26,832	-
STORM WATER MANAGEMENT OPER	2,874,454	1,293,987	699,973	3,468,468
SUPPLEMENTAL PUBLIC DEFENDER	6,453	12,729	1,275	17,907
SURPLUS/EXCESS TAX	153,731	32,510	52,270	133,971
SURVEYOR'S CORNER PERPETUATION	47,001	11,540	843	57,698
TAX SALE REDEMPTION	14,393	89,569	101,341	2,621
TAX SALE SURPLUS	397,303	-	287,062	110,241
LOCAL HEALTH DEPT TRUST ACCT	65,082	29,163	28,800	65,445
VEHICLE INSPECTION	416	450	-	866
WIRELESS EMERGENCY TELEPHONE	139,626	123,006	262,632	-
GUARDIAN AD LITEM	24,248	17,950	6,512	35,686
CT APPT SPEC ADVOC (CASA)	23,579	55,126	61,142	17,563
ELECTION AND REGISTRATION	246,415	174,695	255,852	165,258
COUNTY ELECTED OFFICIALS TRAIN	2,437	6,544	-	8,981
PARK & RECREATION	271,511	660,067	607,224	324,354
STATEWIDE 911	-	747,213	436,488	310,725
ADULT PROBATION ADMINISTRATIVE	461,695	121,664	66,101	517,258
JUVENILE PROB-CIRCUIT	58,564	2,064	-	60,628
COUNTY USER FEE	329,453	118,609	141,553	306,509
SHERIFF SALE ADMINISTRATION	23,201	52,200	40,145	35,256
COURT INTERPRETERS	4,275	4,650	1,032	7,893
DONATIONS	459,597	130,511	306,998	283,110
LOCAL ORDINANCE VIOLATIONS	829	350	-	1,179

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, 2012
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
TIF CAPITAL ASSETS	1,030,198	2,071,926	2,096,203	1,005,921
DEBT SERVICE	390,449	1,272,353	1,400,912	261,890
INSURANCE-RETIREE CONTRIBUTION	382,015	3,913,802	3,900,803	395,014
PR WITHHOLDING-INSURANCE	5,038	199,658	197,145	7,551
PR WITHHOLDING-OTHER	-	1,816	1,816	-
PR WITHHOLDING-HEALTH SAVINGS	18,878	701,777	701,774	18,881
PR WITHHOLDING-CHILD SUPPORT	6,407	13,164	20,331	(760)
PR WITHHOLDING-DEFERRED COMP	80	103,664	103,664	80
PR WITHHOLDING-FEDERAL	(47,429)	1,201,063	1,153,289	345
PR WITHHOLDING-FICA & MEDICARE	384	1,374,045	1,374,045	384
PR WITHHOLDING-VOL PERF	209,786	949,155	1,178,108	(19,167)
PR WITHHOLDING-SHERIFF PENSION	-	13,512	13,512	-
PR WITHHOLDING-STATE	30,612	403,057	402,590	31,079
PR WITHHOLDING-UNION DUES	(245)	9,363	8,597	521
PR WITHHOLDING-GARNISHMENTS	(7,775)	56,311	46,903	1,633
SETTLEMENT	5	55,388,518	55,388,518	5
WHEEL TAX	-	72,232	72,232	-
SURTAX	-	786,541	786,541	-
CVET AGENCY	228	173,888	174,116	-
WEED LIEN COLLECTIONS	12,213	24,525	36,738	-
SEWAGE COLLECTIONS	13,680	29,174	42,854	-
FINANCIAL INSTITUTION TAX	-	179,621	179,621	-
HEA 1001STATE HMSTD CREDIT	9,977	-	-	9,977
HOMESTEAD CREDIT REBATE	8,189	-	-	8,189
STATE FINES AND FORFEITURES	574	5,283	5,440	417
INFRACTION JUDGEMENTS	9,623	145,435	146,017	9,041
OVERWEIGHT VEHICLE FINES	-	1,654	1,654	-
SPECIAL DEATH BENEFIT	430	5,570	5,615	385
SALES DISCLOSURE-STATE SHARE	725	7,200	7,280	645
CORONERS TRAINING & CONT ED	450	5,665	5,583	532
INTERSTATE COMPACT-STATE SHARE	250	1,865	1,990	125
MORTGAGE RECORDING FEE-STATE	768	9,318	9,303	783
CAMPAIGN FINANCE ENFORCEMENT	1,650	-	-	1,650
CHILD RESTRAINT VIOLATION FINE	25	1,450	1,375	100
INHERITANCE TAX	125,938	913,861	1,000,043	39,756
EDUCATION PLATE FEES AGENCY	-	1,425	1,425	-
RIVERBOAT REVENUE SHARING	-	353,593	353,593	-
CEDIT DISTRIBUTION	-	8,572,521	8,572,521	-
YOUTH HOME	39,965	110,936	113,902	36,999
WCCC PROGRAM INCOME	(31,458)	233,957	238,876	(36,377)
WC 2008 E.D.I.T. SINKING FUND	351,907	602,878	583,867	370,918
EDIT-CONSTRUCTION	4,547,340	2,690,763	5,109,355	2,128,748
LANDFILL MAINTENANCE	297,488	-	-	297,488
HAZARDOUS SUBSTANCE	35,062	-	-	35,062
WARRICK REDEVELOPMENT COMM	149,989	-	7,351	142,638
WARRICK COUNTY LAW ENFORCEMENT	17,842	18,927	25,092	11,677
BUILDING COMMISSION	147,816	123,373	174,518	96,671
CASH SEIZURE/EVIDENCE	31,392	6,934	8,920	29,406
SHERIFF COMMUNITY SERVICE	958	65	-	1,023
COMMISSIONERS SALE	32,225	5,715	21,659	16,281
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	7,390	3,660	2,075	8,975
ESCROW/RETAINER ACCOUNT	28,702	61,376	32,000	58,078
WELFARE BEQUEST	266,198	2,389	-	268,587
WCCC RESERVE FUND	261,785	124,459	143,588	242,656
DD/DC PROGRAM INCOME	80,678	148,207	89,666	139,219
SHERIFF CONT ED LAW	11,424	1,424	257	12,591
ANDERSON POOR RELIEF	481	-	481	-

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, 2012
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
BOON POOR RELIEF	(166)	166	-	-
FEDERAL FORFEITURE FUND	7,218	-	376	6,842
16.804 EDWARD BYRNE MEM JAG	17,828	-	17,828	-
20.600 OPO GRANT	55	8,915	7,970	1,000
16.738 EB JAG 2010-DJ-BX-0854	2,821	-	-	2,821
97.073 2010 SHSP ADMIN SALARY	-	1,005	1,005	-
97.042 2011 EMPG SALARY REIMB	-	37,601	-	37,601
97.073 DIST 10 AHIMT COURSE	-	35,522	35,522	-
97.073 2011 SHGP EQUIP	-	13,771	13,571	200
97.073 2011 DIST 10 TASK FORCE	-	40,312	39,992	320
93.617 HELP AMERICA VOTE	-	20,080	20,080	-
93.563 ARRA CLERK IV-D INCENT	2,432	69	-	2,501
93.563 COUNTY IV-D INCENTIVE	97,581	19,027	6,600	110,008
93.563 PROSECUTOR IV-D INCENT	27,551	26,155	48,124	5,582
93.563 CLERK IV-D INCENTIVE	60,616	24,213	6,935	77,894
DR2-09-177 LITTLE PIGEON CREEK	-	728,093	728,093	-
DR2-09-179 SCALES LAKE DAM	-	660,076	660,076	-
CF-10-222 SENIOR CITIZEN CENTE	-	302,624	302,624	-
2011-25 PROB-SOLVING COURT GT	7	-	-	7
ICJI BYRNE JAG GRANT 10	600	1,800	1,800	600
INTERNET CRIMES AGNST CHILDREN	-	4,864	4,864	-
16.579 DRUNK DRIVING & DRUG CT	(17,970)	17,970	-	-
SAFE SCHOOL/HS GRANT	12,082	46,800	48,831	10,051
ICJI-VA-#06VA151	(274)	274	-	-
ICJI BYRNE JAG GRANT 12	-	11,146	20,211	(9,065)
2012 PROBLEM-SOLVING GRANT	-	4,000	2,000	2,000
Totals	<u>\$ 35,925,614</u>	<u>\$ 124,964,520</u>	<u>\$ 128,136,693</u>	<u>\$ 32,753,441</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.

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), 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.

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: peddler licenses, dog tax licenses, auctioneer license, 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,

WARRICK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 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.

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. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

Note 7. Restatement of County Offices

Certain funds that were included on the prior year financial statement have been omitted from the current year financial statement to more accurately reflect the financial activity of the County. These funds account for receipts and disbursements of County offices that are also eventually accounted for in the County's general ledger and financial statements.

WARRICK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of a transaction error in an investment posting in the WCCC Program Income Fund. The Community Corrections Fund and ICJI Byrne JAG Grant 12 Fund have a cash balance deficit due to reimbursements for expenditures made by the County not being received by December 31, 2012. PR Withholding–Child Support Fund has a cash balance deficit due to a withholding error prior to the audit period which is being corrected with an additional withholding from the affected employee each pay period. The PR Withholding–Vol PERF Fund has a cash balance deficit due to a combination of errors in posting and remittances to PERF.

Note 9. Combined Funds

Four funds related to County user fees, ten funds related to donations, three funds related to TIF–capital projects, and five funds related to debt service were reported individually in the prior financial statement but were combined into four individual funds for the current financial statement.

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's 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, 2012

	AFTER SETTLEMENT COLLECTIONS	INMATE TRUST	JAIL COMMISSARY	CLERK'S TRUST	COUNTY HOME RESIDENTS TRUST	GENERAL	ACCIDENT REPORT
Cash and investments - beginning	\$ 1,005,933	\$ 4,476	\$ 42,900	\$ 1,703,901	\$ 120	\$ 4,284,744	\$ 18,376
Receipts:							
Taxes	891,423	-	-	-	-	10,541,614	-
Licenses and permits	-	-	-	-	-	168,214	-
Intergovernmental	-	-	-	-	-	1,707,301	-
Charges for services	-	-	-	-	-	460,669	8,357
Fines and forfeits	-	-	-	-	-	255,782	-
Other receipts	-	119,491	170,385	8,602,377	-	879,301	-
Total receipts	<u>891,423</u>	<u>119,491</u>	<u>170,385</u>	<u>8,602,377</u>	<u>-</u>	<u>14,012,881</u>	<u>8,357</u>
Disbursements:							
Personal services	-	-	-	-	-	10,892,761	-
Supplies	-	-	-	-	-	530,148	-
Other services and charges	-	-	-	-	-	2,195,679	1,872
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	189,958	-
Other disbursements	1,005,933	122,787	179,077	8,726,946	-	1,213,955	-
Total disbursements	<u>1,005,933</u>	<u>122,787</u>	<u>179,077</u>	<u>8,726,946</u>	<u>-</u>	<u>15,022,501</u>	<u>1,872</u>
Excess (deficiency) of receipts over disbursements	<u>(114,510)</u>	<u>(3,296)</u>	<u>(8,692)</u>	<u>(124,569)</u>	<u>-</u>	<u>(1,009,620)</u>	<u>6,485</u>
Cash and investments - ending	<u>\$ 891,423</u>	<u>\$ 1,180</u>	<u>\$ 34,208</u>	<u>\$ 1,579,332</u>	<u>\$ 120</u>	<u>\$ 3,275,124</u>	<u>\$ 24,861</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	CITY AND TOWN COURT COSTS	CLERK'S RECORDS PERPETUATION	COMMUNITY CORRECTIONS	COMMUNITY TRANSITION PROGRAM	CONGRESSIONAL SCHOOL INTEREST	CONGRESSIONAL SCHOOL PRINCIPAL
Cash and investments - beginning	\$ -	\$ 72,005	\$ 1,713	\$ 5,410	\$ 7,773	\$ 20,833
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	74,673	18,855	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	37,242	-	-	-	-
Other receipts	16,709	-	-	4,971	-	-
Total receipts	<u>16,709</u>	<u>37,242</u>	<u>74,673</u>	<u>23,826</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	37,672	2,362	-	-
Supplies	-	-	11,373	350	-	-
Other services and charges	-	5,301	19,828	3,447	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	8,443	-	9,526	20,722	833	-
Total disbursements	<u>8,443</u>	<u>5,301</u>	<u>78,399</u>	<u>26,881</u>	<u>833</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>8,266</u>	<u>31,941</u>	<u>(3,726)</u>	<u>(3,055)</u>	<u>(833)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 8,266</u>	<u>\$ 103,946</u>	<u>\$ (2,013)</u>	<u>\$ 2,355</u>	<u>\$ 6,940</u>	<u>\$ 20,833</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	SALES DISCLOSURE- COUNTY SHARE	CUMULATIVE BRIDGE	CUMULATIVE CAPITAL DEVELOPMENT	CUMULATIVE DRAINAGE	DRUG FREE COMMUNITY	ECONOMIC DEVELOPMENT FEE
Cash and investments - beginning	\$ 32,507	\$ 88,505	\$ 1,601,039	\$ 156,472	\$ 23,186	\$ 4,817,436
Receipts:						
Taxes	-	226,909	547,903	141,433	-	3,574,762
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	25,520	61,622	15,919	-	-
Charges for services	7,105	-	111,017	700	-	1,755,856
Fines and forfeits	-	-	-	-	20,374	-
Other receipts	80	10,776	137,565	577	-	217,253
Total receipts	<u>7,185</u>	<u>263,205</u>	<u>858,107</u>	<u>158,629</u>	<u>20,374</u>	<u>5,547,871</u>
Disbursements:						
Personal services	-	278,794	225,000	107,236	-	170,724
Supplies	-	-	-	3,804	-	5,566
Other services and charges	5,600	-	240,352	52,249	20,898	3,063,054
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	781,728	1,506	-	435,384
Other disbursements	80	28,800	104,921	5,349	-	54,816
Total disbursements	<u>5,680</u>	<u>307,594</u>	<u>1,352,001</u>	<u>170,144</u>	<u>20,898</u>	<u>3,729,544</u>
Excess (deficiency) of receipts over disbursements	<u>1,505</u>	<u>(44,389)</u>	<u>(493,894)</u>	<u>(11,515)</u>	<u>(524)</u>	<u>1,818,327</u>
Cash and investments - ending	<u>\$ 34,012</u>	<u>\$ 44,116</u>	<u>\$ 1,107,145</u>	<u>\$ 144,957</u>	<u>\$ 22,662</u>	<u>\$ 6,635,763</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	EMERGENCY PLAN/RIGHT TO KNOW	EMERGENCY TELEPHONE SYSTEM	EXTRADITION	FIREARMS TRAINING	HEALTH	IDENTIFICATION SECURITY PROTEC
Cash and investments - beginning	\$ 27,930	\$ 89,040	\$ 9,442	\$ 54,592	\$ 93,953	\$ 122,990
Receipts:						
Taxes	-	-	-	-	431,681	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	48,550	-
Charges for services	-	254,340	-	-	93,801	6,544
Fines and forfeits	-	-	-	-	-	-
Other receipts	6,682	29,099	-	41,967	14,553	-
Total receipts	<u>6,682</u>	<u>283,439</u>	<u>-</u>	<u>41,967</u>	<u>588,585</u>	<u>6,544</u>
Disbursements:						
Personal services	-	-	-	-	559,655	-
Supplies	-	-	-	-	2,843	-
Other services and charges	2,136	345,481	-	25,822	10,870	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	126	-
Other disbursements	-	26,998	-	1,650	23,836	-
Total disbursements	<u>2,136</u>	<u>372,479</u>	<u>-</u>	<u>27,472</u>	<u>597,330</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>4,546</u>	<u>(89,040)</u>	<u>-</u>	<u>14,495</u>	<u>(8,745)</u>	<u>6,544</u>
Cash and investments - ending	<u>\$ 32,476</u>	<u>\$ -</u>	<u>\$ 9,442</u>	<u>\$ 69,087</u>	<u>\$ 85,208</u>	<u>\$ 129,534</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	LANDFILL CLOSURE/POST CLOSURE	LEVY EXCESS	LOCAL HEALTH MAINTENANCE	LOCAL ROAD & STREET	MEDICAL CARE FOR INMATES	MISDEMEANANT
Cash and investments - beginning	\$ 279,770	\$ 51,204	\$ 196,689	\$ 367,611	\$ 1,529	\$ 25,667
Receipts:						
Taxes	-	-	-	688,519	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	40,085	564,158	-	33,722
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	35,654	93,783	-	-
Total receipts	-	-	75,739	1,346,460	-	33,722
Disbursements:						
Personal services	-	-	36,894	-	-	36,693
Supplies	-	-	13,091	1,088,215	-	-
Other services and charges	79,287	51,204	11,298	155,715	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	70,000	-	-
Other disbursements	-	-	3,999	15,134	-	2,294
Total disbursements	79,287	51,204	65,282	1,329,064	-	38,987
Excess (deficiency) of receipts over disbursements	(79,287)	(51,204)	10,457	17,396	-	(5,265)
Cash and investments - ending	\$ 200,483	\$ -	\$ 207,146	\$ 385,007	\$ 1,529	\$ 20,402

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	MOTOR VEHICLE HIGHWAY	PARK NONREVERTING CAPITAL	PARK NONREVERTING OPERATING	PLAT BOOK	RAINY DAY	REASSESSMENT- 2009
Cash and investments - beginning	\$ 573,360	\$ 18,256	\$ 5	\$ 89,090	\$ 2,726,875	\$ 1,925,781
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	2,297,436	-	-	-	-	-
Charges for services	2,088	-	-	11,545	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	34,185	-	-	155	-	15,119
Total receipts	<u>2,333,709</u>	<u>-</u>	<u>-</u>	<u>11,700</u>	<u>-</u>	<u>15,119</u>
Disbursements:						
Personal services	2,011,568	-	-	-	300,000	247,699
Supplies	124,761	-	-	-	-	10,486
Other services and charges	134,806	-	-	-	-	248,821
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	193	-	-	-	26,155	-
Other disbursements	123,428	-	-	155	-	7,166
Total disbursements	<u>2,394,756</u>	<u>-</u>	<u>-</u>	<u>155</u>	<u>326,155</u>	<u>514,172</u>
Excess (deficiency) of receipts over disbursements	<u>(61,047)</u>	<u>-</u>	<u>-</u>	<u>11,545</u>	<u>(326,155)</u>	<u>(499,053)</u>
Cash and investments - ending	<u>\$ 512,313</u>	<u>\$ 18,256</u>	<u>\$ 5</u>	<u>\$ 100,635</u>	<u>\$ 2,400,720</u>	<u>\$ 1,426,728</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	REASSESSMENT- 2015	RECORDER RECORDS PERPETUATION	SHERIFF'S PENSION TRUST	STORM WATER MANAGEMENT OPER	SUPPLEMENTAL PUBLIC DEFENDER	SURPLUS/ EXCESS TAX
Cash and investments - beginning	\$ 665,015	\$ 372,460	\$ -	\$ 2,874,454	\$ 6,453	\$ 153,731
Receipts:						
Taxes	415,078	-	-	1,292,234	-	30,168
Licenses and permits	-	-	-	-	-	-
Intergovernmental	46,683	-	-	-	-	-
Charges for services	-	131,378	26,832	-	-	-
Fines and forfeits	-	-	-	-	12,729	-
Other receipts	-	-	-	1,753	-	2,342
Total receipts	<u>461,761</u>	<u>131,378</u>	<u>26,832</u>	<u>1,293,987</u>	<u>12,729</u>	<u>32,510</u>
Disbursements:						
Personal services	-	-	26,832	261,716	-	-
Supplies	-	-	-	9,637	-	-
Other services and charges	-	237,598	-	55,719	1,275	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	361,189	-	-
Other disbursements	-	41,447	-	11,712	-	52,270
Total disbursements	<u>-</u>	<u>279,045</u>	<u>26,832</u>	<u>699,973</u>	<u>1,275</u>	<u>52,270</u>
Excess (deficiency) of receipts over disbursements	<u>461,761</u>	<u>(147,667)</u>	<u>-</u>	<u>594,014</u>	<u>11,454</u>	<u>(19,760)</u>
Cash and investments - ending	<u>\$ 1,126,776</u>	<u>\$ 224,793</u>	<u>\$ -</u>	<u>\$ 3,468,468</u>	<u>\$ 17,907</u>	<u>\$ 133,971</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	SURVEYOR'S CORNER PERPETUATION	TAX SALE REDEMPTION	TAX SALE SURPLUS	LOCAL HEALTH DEPT TRUST ACCT	VEHICLE INSPECTION	WIRELESS EMERGENCY TELEPHONE
Cash and investments - beginning	\$ 47,001	\$ 14,393	\$ 397,303	\$ 65,082	\$ 416	\$ 139,626
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	29,163	-	-
Charges for services	11,540	-	-	-	450	92,077
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	89,569	-	-	-	30,929
Total receipts	<u>11,540</u>	<u>89,569</u>	<u>-</u>	<u>29,163</u>	<u>450</u>	<u>123,006</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	843	-	-	28,800	-	40,123
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	45,313
Other disbursements	-	101,341	287,062	-	-	177,196
Total disbursements	<u>843</u>	<u>101,341</u>	<u>287,062</u>	<u>28,800</u>	<u>-</u>	<u>262,632</u>
Excess (deficiency) of receipts over disbursements	<u>10,697</u>	<u>(11,772)</u>	<u>(287,062)</u>	<u>363</u>	<u>450</u>	<u>(139,626)</u>
Cash and investments - ending	<u>\$ 57,698</u>	<u>\$ 2,621</u>	<u>\$ 110,241</u>	<u>\$ 65,445</u>	<u>\$ 866</u>	<u>\$ -</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	GUARDIAN AD LITEM	CT APPT SPEC ADVOC (CASA)	ELECTION AND REGISTRATION	COUNTY ELECTED OFFICIALS TRAIN	PARK & RECREATION	STATEWIDE 911
Cash and investments - beginning	\$ 24,248	\$ 23,579	\$ 246,415	\$ 2,437	\$ 271,511	\$ -
Receipts:						
Taxes	-	-	152,195	-	305,741	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	45,924	17,117	-	32,989	-
Charges for services	-	-	-	6,544	303,743	306,531
Fines and forfeits	17,720	-	-	-	-	-
Other receipts	230	9,202	5,383	-	17,594	440,682
Total receipts	<u>17,950</u>	<u>55,126</u>	<u>174,695</u>	<u>6,544</u>	<u>660,067</u>	<u>747,213</u>
Disbursements:						
Personal services	-	-	174,261	-	402,133	-
Supplies	-	-	7,857	-	49,040	-
Other services and charges	6,282	61,142	37,330	-	110,777	87,607
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	31,631	-	-	4,944
Other disbursements	230	-	4,773	-	45,274	343,937
Total disbursements	<u>6,512</u>	<u>61,142</u>	<u>255,852</u>	<u>-</u>	<u>607,224</u>	<u>436,488</u>
Excess (deficiency) of receipts over disbursements	<u>11,438</u>	<u>(6,016)</u>	<u>(81,157)</u>	<u>6,544</u>	<u>52,843</u>	<u>310,725</u>
Cash and investments - ending	<u>\$ 35,686</u>	<u>\$ 17,563</u>	<u>\$ 165,258</u>	<u>\$ 8,981</u>	<u>\$ 324,354</u>	<u>\$ 310,725</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	ADULT PROBATION ADMINISTRATIVE	JUVENILE PROB-CIRCUIT	COUNTY USER FEE	SHERIFF SALE ADMINISTRATION	COURT INTERPRETERS	DONATIONS
Cash and investments - beginning	\$ 461,695	\$ 58,564	\$ 329,453	\$ 23,201	\$ 4,275	\$ 459,597
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	52,200	-	-
Fines and forfeits	120,341	2,064	117,486	-	4,650	-
Other receipts	1,323	-	1,123	-	-	130,511
Total receipts	<u>121,664</u>	<u>2,064</u>	<u>118,609</u>	<u>52,200</u>	<u>4,650</u>	<u>130,511</u>
Disbursements:						
Personal services	31,650	-	11,797	-	-	-
Supplies	14,192	-	9,801	-	-	-
Other services and charges	7,155	-	116,313	40,145	1,032	206,546
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	11,781	-	1,570	-	-	-
Other disbursements	1,323	-	2,072	-	-	100,452
Total disbursements	<u>66,101</u>	<u>-</u>	<u>141,553</u>	<u>40,145</u>	<u>1,032</u>	<u>306,998</u>
Excess (deficiency) of receipts over disbursements	<u>55,563</u>	<u>2,064</u>	<u>(22,944)</u>	<u>12,055</u>	<u>3,618</u>	<u>(176,487)</u>
Cash and investments - ending	<u>\$ 517,258</u>	<u>\$ 60,628</u>	<u>\$ 306,509</u>	<u>\$ 35,256</u>	<u>\$ 7,893</u>	<u>\$ 283,110</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	LOCAL ORDINANCE VIOLATIONS	TIF CAPITAL ASSETS	DEBT SERVICE	INSURANCE- RETIREE CONTRIBUTION	PR WITHHOLDING- INSURANCE	PR WITHHOLDING- OTHER
Cash and investments - beginning	\$ 829	\$ 1,030,198	\$ 390,449	\$ 382,015	\$ 5,038	\$ -
Receipts:						
Taxes	-	2,071,926	1,063,527	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	95,544	-	-	-
Charges for services	-	-	113,282	-	-	-
Fines and forfeits	350	-	-	-	-	-
Other receipts	-	-	-	3,913,802	199,658	1,816
Total receipts	<u>350</u>	<u>2,071,926</u>	<u>1,272,353</u>	<u>3,913,802</u>	<u>199,658</u>	<u>1,816</u>
Disbursements:						
Personal services	-	-	-	3,888,099	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	2,000	-	-	-
Debt service - principal and interest	-	2,096,203	1,398,912	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	12,704	197,145	1,816
Total disbursements	<u>-</u>	<u>2,096,203</u>	<u>1,400,912</u>	<u>3,900,803</u>	<u>197,145</u>	<u>1,816</u>
Excess (deficiency) of receipts over disbursements	<u>350</u>	<u>(24,277)</u>	<u>(128,559)</u>	<u>12,999</u>	<u>2,513</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,179</u>	<u>\$ 1,005,921</u>	<u>\$ 261,890</u>	<u>\$ 395,014</u>	<u>\$ 7,551</u>	<u>\$ -</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	PR WITHHOLDING- HEALTH SAVINGS	PR WITHHOLDING- CHILD SUPPORT	PR WITHHOLDING- DEFERRED COMP	PR WITHHOLDING- FEDERAL	PR WITHHOLDING- FICA & MEDICARE	PR WITHHOLDING- VOL PERF
Cash and investments - beginning	\$ 18,878	\$ 6,407	\$ 80	\$ (47,429)	\$ 384	\$ 209,786
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	701,777	13,164	103,664	1,201,063	1,374,045	949,155
Total receipts	701,777	13,164	103,664	1,201,063	1,374,045	949,155
Disbursements:						
Personal services	699,611	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,163	20,331	103,664	1,153,289	1,374,045	1,178,108
Total disbursements	701,774	20,331	103,664	1,153,289	1,374,045	1,178,108
Excess (deficiency) of receipts over disbursements	3	(7,167)	-	47,774	-	(228,953)
Cash and investments - ending	\$ 18,881	\$ (760)	\$ 80	\$ 345	\$ 384	\$ (19,167)

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	PR WITHHOLDING- SHERIFF PENSION	PR WITHHOLDING- STATE	PR WITHHOLDING- UNION DUES	PR WITHHOLDING- GARNISHMENTS	SETTLEMENT	WHEEL TAX
Cash and investments - beginning	\$ -	\$ 30,612	\$ (245)	\$ (7,775)	\$ 5	\$ -
Receipts:						
Taxes	-	-	-	-	47,925,827	72,232
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	7,431,098	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	13,512	403,057	9,363	56,311	31,593	-
Total receipts	<u>13,512</u>	<u>403,057</u>	<u>9,363</u>	<u>56,311</u>	<u>55,388,518</u>	<u>72,232</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	13,512	402,590	8,597	46,903	55,388,518	72,232
Total disbursements	<u>13,512</u>	<u>402,590</u>	<u>8,597</u>	<u>46,903</u>	<u>55,388,518</u>	<u>72,232</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>467</u>	<u>766</u>	<u>9,408</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 31,079</u>	<u>\$ 521</u>	<u>\$ 1,633</u>	<u>\$ 5</u>	<u>\$ -</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	SURTAX	CVET AGENCY	WEED LIEN COLLECTIONS	SEWAGE COLLECTIONS	FINANCIAL INSTITUTION TAX	HEA 1001STATE HMSTD CREDIT
Cash and investments - beginning	\$ -	\$ 228	\$ 12,213	\$ 13,680	\$ -	\$ 9,977
Receipts:						
Taxes	786,541	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	173,888	-	-	179,621	-
Charges for services	-	-	24,431	29,174	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	94	-	-	-
Total receipts	<u>786,541</u>	<u>173,888</u>	<u>24,525</u>	<u>29,174</u>	<u>179,621</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	786,541	174,116	36,738	42,854	179,621	-
Total disbursements	<u>786,541</u>	<u>174,116</u>	<u>36,738</u>	<u>42,854</u>	<u>179,621</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(228)</u>	<u>(12,213)</u>	<u>(13,680)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,977</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	HOMESTEAD CREDIT REBATE	STATE FINES AND FORFEITURES	INFRACTION JUDGEMENTS	OVERWEIGHT VEHICLE FINES	SPECIAL DEATH BENEFIT	SALES DISCLOSURE-STATE SHARE
Cash and investments - beginning	\$ 8,189	\$ 574	\$ 9,623	\$ -	\$ 430	\$ 725
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	7,120
Fines and forfeits	-	5,283	145,435	1,654	5,570	-
Other receipts	-	-	-	-	-	80
Total receipts	-	5,283	145,435	1,654	5,570	7,200
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	5,440	146,017	1,654	5,615	7,280
Total disbursements	-	5,440	146,017	1,654	5,615	7,280
Excess (deficiency) of receipts over disbursements	-	(157)	(582)	-	(45)	(80)
Cash and investments - ending	\$ 8,189	\$ 417	\$ 9,041	\$ -	\$ 385	\$ 645

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	CORONERS TRAINING & CONT ED	INTERSTATE COMPACT-STATE SHARE	MORTGAGE RECORDING FEE-STATE	CAMPAIGN FINANCE ENFORCEMENT	CHILD RESTRAINT VIOLATION FINE	INHERITANCE TAX
Cash and investments - beginning	\$ 450	\$ 250	\$ 768	\$ 1,650	\$ 25	\$ 125,938
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	913,861
Charges for services	5,665	-	9,318	-	-	-
Fines and forfeits	-	1,790	-	-	1,450	-
Other receipts	-	75	-	-	-	-
Total receipts	<u>5,665</u>	<u>1,865</u>	<u>9,318</u>	<u>-</u>	<u>1,450</u>	<u>913,861</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	5,583	1,990	9,303	-	1,375	1,000,043
Total disbursements	<u>5,583</u>	<u>1,990</u>	<u>9,303</u>	<u>-</u>	<u>1,375</u>	<u>1,000,043</u>
Excess (deficiency) of receipts over disbursements	<u>82</u>	<u>(125)</u>	<u>15</u>	<u>-</u>	<u>75</u>	<u>(86,182)</u>
Cash and investments - ending	<u>\$ 532</u>	<u>\$ 125</u>	<u>\$ 783</u>	<u>\$ 1,650</u>	<u>\$ 100</u>	<u>\$ 39,756</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	EDUCATION PLATE FEES AGENCY	RIVERBOAT REVENUE SHARING	CREDIT DISTRIBUTION	YOUTH HOME	WCCC PROGRAM INCOME	WC 2008 E.D.I.T. SINKING FUND
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 39,965	\$ (31,458)	\$ 351,907
Receipts:						
Taxes	-	-	8,572,521	99,619	-	602,878
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	353,593	-	11,204	-	-
Charges for services	1,425	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	113	233,957	-
Total receipts	<u>1,425</u>	<u>353,593</u>	<u>8,572,521</u>	<u>110,936</u>	<u>233,957</u>	<u>602,878</u>
Disbursements:						
Personal services	-	-	-	80,714	160,423	-
Supplies	-	-	-	14,102	9,382	-
Other services and charges	-	-	-	14,818	68,224	-
Debt service - principal and interest	-	-	-	-	-	369,867
Capital outlay	-	-	-	-	-	-
Other disbursements	1,425	353,593	8,572,521	4,268	847	214,000
Total disbursements	<u>1,425</u>	<u>353,593</u>	<u>8,572,521</u>	<u>113,902</u>	<u>238,876</u>	<u>583,867</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,966)</u>	<u>(4,919)</u>	<u>19,011</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,999</u>	<u>\$ (36,377)</u>	<u>\$ 370,918</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	EDIT- CONSTRUCTION	LANDFILL MAINTENANCE	HAZARDOUS SUBSTANCE	WARRICK REDEVELOPMENT COMM	WARRICK COUNTY LAW ENFORCEMENT	BUILDING COMMISSION
Cash and investments - beginning	\$ 4,547,340	\$ 297,488	\$ 35,062	\$ 149,989	\$ 17,842	\$ 147,816
Receipts:						
Taxes	2,625,884	-	-	-	-	-
Licenses and permits	-	-	-	-	-	123,356
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	64,879	-	-	-	18,927	17
Total receipts	<u>2,690,763</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,927</u>	<u>123,373</u>
Disbursements:						
Personal services	-	-	-	-	-	156,608
Supplies	35,000	-	-	-	-	6,093
Other services and charges	-	-	-	7,351	25,092	4,550
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	5,064,326	-	-	-	-	-
Other disbursements	10,029	-	-	-	-	7,267
Total disbursements	<u>5,109,355</u>	<u>-</u>	<u>-</u>	<u>7,351</u>	<u>25,092</u>	<u>174,518</u>
Excess (deficiency) of receipts over disbursements	<u>(2,418,592)</u>	<u>-</u>	<u>-</u>	<u>(7,351)</u>	<u>(6,165)</u>	<u>(51,145)</u>
Cash and investments - ending	<u>\$ 2,128,748</u>	<u>\$ 297,488</u>	<u>\$ 35,062</u>	<u>\$ 142,638</u>	<u>\$ 11,677</u>	<u>\$ 96,671</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	CASH SEIZURE/ EVIDENCE	SHERIFF COMMUNITY SERVICE	COMMISSIONERS SALE	ECONOMIC DEVELOPMENT COMMISSI	WARRICK COUNTY - PRINCIPAL	WARRICK COUNTY - INTEREST
Cash and investments - beginning	\$ 31,392	\$ 958	\$ 32,225	\$ 45,530	\$ 2,195	\$ 1,800
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	6,934	65	5,715	-	-	-
Total receipts	<u>6,934</u>	<u>65</u>	<u>5,715</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	21,659	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	8,920	-	-	-	-	-
Total disbursements	<u>8,920</u>	<u>-</u>	<u>21,659</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(1,986)</u>	<u>65</u>	<u>(15,944)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 29,406</u>	<u>\$ 1,023</u>	<u>\$ 16,281</u>	<u>\$ 45,530</u>	<u>\$ 2,195</u>	<u>\$ 1,800</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	PERIGO - PRINCIPAL	PERIGO - INTEREST	FAMILIES IN TRANSITION	ESCROW/ RETAINER ACCOUNT	WELFARE BEQUEST	WCCC RESERVE FUND
Cash and investments - beginning	\$ 1,804	\$ 746	\$ 7,390	\$ 28,702	\$ 266,198	\$ 261,785
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	3,660	-	-	-
Other receipts	-	-	-	61,376	2,389	124,459
Total receipts	-	-	3,660	61,376	2,389	124,459
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	2,075	32,000	-	3,652
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	139,936
Total disbursements	-	-	2,075	32,000	-	143,588
Excess (deficiency) of receipts over disbursements	-	-	1,585	29,376	2,389	(19,129)
Cash and investments - ending	\$ 1,804	\$ 746	\$ 8,975	\$ 58,078	\$ 268,587	\$ 242,656

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	DD/DC PROGRAM INCOME	SHERIFF CONT ED LAW	ANDERSON POOR RELIEF	BOON POOR RELIEF	FEDERAL FORFEITURE FUND	16.804 EDWARD BYRNE MEM JAG
Cash and investments - beginning	\$ 80,678	\$ 11,424	\$ 481	\$ (166)	\$ 7,218	\$ 17,828
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	146,394	-	-	-	-	-
Other receipts	1,813	1,424	-	166	-	-
Total receipts	<u>148,207</u>	<u>1,424</u>	<u>-</u>	<u>166</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	72,037	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	12,275	257	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	5,354	-	481	-	376	17,828
Total disbursements	<u>89,666</u>	<u>257</u>	<u>481</u>	<u>-</u>	<u>376</u>	<u>17,828</u>
Excess (deficiency) of receipts over disbursements	<u>58,541</u>	<u>1,167</u>	<u>(481)</u>	<u>166</u>	<u>(376)</u>	<u>(17,828)</u>
Cash and investments - ending	<u>\$ 139,219</u>	<u>\$ 12,591</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,842</u>	<u>\$ -</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	20.600 OPO GRANT	16.738 EB JAG 2010-DJ-BX-0854	97.073 2010 SHSP ADMIN SALARY	97.042 2011 EMPG SALARY REIMB	97.073 DIST 10 AHIMT COURSE	97.073 2011 SHGP EQUIP
Cash and investments - beginning	\$ 55	\$ 2,821	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	1,005	37,601	35,508	13,771
Charges for services	8,889	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	26	-	-	-	14	-
Total receipts	<u>8,915</u>	<u>-</u>	<u>1,005</u>	<u>37,601</u>	<u>35,522</u>	<u>13,771</u>
Disbursements:						
Personal services	7,944	-	1,005	-	33,967	-
Supplies	-	-	-	-	-	12,371
Other services and charges	-	-	-	-	1,541	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	1,200
Other disbursements	26	-	-	-	14	-
Total disbursements	<u>7,970</u>	<u>-</u>	<u>1,005</u>	<u>-</u>	<u>35,522</u>	<u>13,571</u>
Excess (deficiency) of receipts over disbursements	<u>945</u>	<u>-</u>	<u>-</u>	<u>37,601</u>	<u>-</u>	<u>200</u>
Cash and investments - ending	<u>\$ 1,000</u>	<u>\$ 2,821</u>	<u>\$ -</u>	<u>\$ 37,601</u>	<u>\$ -</u>	<u>\$ 200</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	97.073 2011 DIST 10 TASK FORCE	93.617 HELP AMERICA VOTE	93.563 ARRA CLERK IV-D INCENT	93.563 COUNTY IV-D INCENTIVE	93.563 PROSECUTOR IV-D INCENT	93.563 CLERK IV-D INCENTIVE
Cash and investments - beginning	\$ -	\$ -	\$ 2,432	\$ 97,581	\$ 27,551	\$ 60,616
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	40,312	10,000	69	19,027	24,529	16,305
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	10,080	-	-	1,626	7,908
Total receipts	<u>40,312</u>	<u>20,080</u>	<u>69</u>	<u>19,027</u>	<u>26,155</u>	<u>24,213</u>
Disbursements:						
Personal services	-	-	-	-	24,462	-
Supplies	2,592	10,000	-	-	22,036	2,987
Other services and charges	7,087	-	-	6,600	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	30,313	-	-	-	-	-
Other disbursements	-	10,080	-	-	1,626	3,948
Total disbursements	<u>39,992</u>	<u>20,080</u>	<u>-</u>	<u>6,600</u>	<u>48,124</u>	<u>6,935</u>
Excess (deficiency) of receipts over disbursements	<u>320</u>	<u>-</u>	<u>69</u>	<u>12,427</u>	<u>(21,969)</u>	<u>17,278</u>
Cash and investments - ending	<u>\$ 320</u>	<u>\$ -</u>	<u>\$ 2,501</u>	<u>\$ 110,008</u>	<u>\$ 5,582</u>	<u>\$ 77,894</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	DR2-09-177 LITTLE PIGEON CREEK	DR2-09-179 SCALES LAKE DAM	CF-10-222 SENIOR CITIZEN CENTE	2011-25 PROB-SOLVING COURT GT	ICJI BYRNE JAG GRANT 10	INTERNET CRIMES AGNST CHILDREN
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 7	\$ 600	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	721,224	660,076	302,624	-	-	4,864
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	6,869	-	-	-	1,800	-
Total receipts	<u>728,093</u>	<u>660,076</u>	<u>302,624</u>	<u>-</u>	<u>1,800</u>	<u>4,864</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	709,474	37,750	302,624	-	-	4,864
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	11,750	622,326	-	-	-	-
Other disbursements	6,869	-	-	-	1,800	-
Total disbursements	<u>728,093</u>	<u>660,076</u>	<u>302,624</u>	<u>-</u>	<u>1,800</u>	<u>4,864</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7</u>	<u>\$ 600</u>	<u>\$ -</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2012
 (Continued)

	16.579 DRUNK DRIVING & DRUG CT	SAFE SCHOOL/HS GRANT	ICJI-VA-#06VA151	ICJI BYRNE JAG GRANT 12	2012 PROBLEM-SOLVING GRANT	Totals
Cash and investments - beginning	\$ (17,970)	\$ 12,082	\$ (274)	\$ -	\$ -	\$ 35,925,614
Receipts:						
Taxes	-	-	-	-	-	83,060,615
Licenses and permits	-	-	-	-	-	291,570
Intergovernmental	17,970	-	-	11,146	4,000	16,138,557
Charges for services	-	-	-	-	-	3,842,621
Fines and forfeits	-	-	-	-	-	899,974
Other receipts	-	46,800	274	-	-	20,731,183
Total receipts	17,970	46,800	274	11,146	4,000	124,964,520
Disbursements:						
Personal services	-	39,892	-	10,475	-	20,990,684
Supplies	-	-	-	-	-	1,995,727
Other services and charges	-	-	-	9,065	2,000	8,987,365
Debt service - principal and interest	-	-	-	-	-	3,864,982
Capital outlay	-	-	-	-	-	7,691,393
Other disbursements	-	8,939	-	671	-	84,606,542
Total disbursements	-	48,831	-	20,211	2,000	128,136,693
Excess (deficiency) of receipts over disbursements	17,970	(2,031)	274	(9,065)	2,000	(3,172,173)
Cash and investments - ending	\$ -	\$ 10,051	\$ -	\$ (9,065)	\$ 2,000	\$ 32,753,441

WARRICK COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2012

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 2,476,144</u>	<u>\$ -</u>

WARRICK COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2012

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
AT&T Capital Services Inc	E-911 Communications Equipment	\$ 102,484	08-01-07	05-01-17
Branch Banking & Trust Co.	Build Judicial Center	1,095,000	11-01-95	11-01-15
German American Bank	Highway Dura Patch	13,934	03-20-11	03-20-14
German American Bank	Highway Grad All	53,817	05-11-10	05-11-14
Motorola	Provide Better Radio Communication	<u>113,282</u>	12-15-09	12-15-19
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:			
Revenue bonds	Park Improvements	\$ 1,465,000	\$ 195,130
Revenue bonds	Pay off Bonds and Infrastructure Improvements	10,795,000	878,198
Revenue bonds	Redevelopment District Tax Increment Revenue Bonds Series 2012	-	151,798
Notes and loans payable	Jail Renovation	543,849	131,325
Notes and loans payable	Stonehaven Sewer Project	<u>260,755</u>	<u>268,123</u>
Total governmental activities		<u>13,064,604</u>	<u>1,624,574</u>
Totals		<u>\$ 13,064,604</u>	<u>\$ 1,624,574</u>

WARRICK COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2012

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	9,703,871
Machinery, equipment, and vehicles	10,985,329
Total governmental activities	204,890,663
Total capital assets	\$ 204,890,663

WARRICK COUNTY
OTHER REPORT

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

County Auditor

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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF WARRICK COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

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 its major federal program for the year ended December 31, 2012. The County's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the County's major federal program based on our audit of the types of compliance requirements referred to above. 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 on compliance for the major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2012.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
(Continued)

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the type of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for the major federal program 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.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance 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. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of 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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



Bruce Hartman
State Examiner

July 24, 2013

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

WARRICK COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2012

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Commerce</u>				
ARRA - State Broadband Data and Development Grant Program GIS Exchange Agreement	Indiana Office of Technology	11.558	D20-2-7744	\$ 2,000
Total - Department of Commerce				<u>2,000</u>
<u>Department of Housing and Urban Development</u>				
CDBG - State-Administered CDBG Cluster				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii				
DR2-09-179 Scales Lake Dam	Indiana Office of Community and Rural Affairs	14.228	DR2-09-179	660,076
DR2-09-177 Little Pigeon Creek Debris		14.228	DR2-09-177	721,224
CF-10-222 Senior Citizen Center		14.228	CF-10-222	<u>302,624</u>
Total - CDBG - State-Administered CDBG Cluster				<u>1,683,924</u>
Total - Department of Housing and Urban Development				<u>1,683,924</u>
<u>Department of Justice</u>				
JAG Program Cluster				
Edward Byrne Memorial Justice Assistance Grant Program				
ICJI Byrne JAG Grant 12	Indiana Criminal Justice Institute	16.738	11-DJ-031	11,146
ICJI Byrne JAG Grant 11		16.738	10-DJ-031	<u>17,970</u>
Total - Edward Byrne Memorial Formula Grant				<u>29,116</u>
ARRA Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government				
Edward Byrne Memorial JAG	Direct grant	16.804	2009-SB-B9-1810	<u>17,828</u>
Total - JAG Program Cluster				<u>46,944</u>
Missing Children's Assistance				
Internet Crimes Against Children	Indiana Department of State Police	16.543	2008-MC-CX-K006	<u>4,864</u>
Total - Department of Justice				<u>51,808</u>
<u>Department of Transportation</u>				
Highway Planning and Construction Cluster				
Highway Planning and Construction				
Bridge Inspection 2009-2011	Indiana Department of Transportation	20.205	DES# 0810380	11,554
Lincoln Ave Project		20.205	DES# 0500637	54,850
Bridge #371		20.205	DES# 0800732	36,408
Bridge 271		20.205	DES# 9982660	<u>63,056</u>
Total - Highway Planning and Construction Cluster				<u>165,868</u>
Highway Safety Cluster				
Safety Belt Performance Grants OPO	Indiana Criminal Justice Institute	20.609	OP-12-04-02-80	<u>8,889</u>
Total - Highway Safety Cluster				<u>8,889</u>
Total - Department of Transportation				<u>174,757</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, 2012
(Continued)

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Health and Human Services</u>				
Public Health Emergency Preparedness Preparedness Coordinator Grant	Indiana State Department of Health	93.069	BPRS-186-70	<u>8,653</u>
Centers for Disease Control and Prevention-Investigations and Technical Assistance Preparedness Coordinator Grant	Indiana State Department of Health	93.283	BPRS-186-70	<u>2,347</u>
Child Support Enforcement (Title IV-D) County IV-D Incentive	Indiana Department of Child Services	93.563	County IV-D Incentive	6,600
Prosecutor IV-D Incentive-Post Oct-99		93.563	Prosecutor IV-D Incentive	46,498
Clerk IV-D Incentive-Post Oct-99		93.563	Clerk IV-D Incentive	2,987
Prosecutor Direct Reimbursement		93.563	Prosecutor Reimbursement	73,584
Clerk Direct Reimbursement		93.563	Clerk Reimbursement	24,009
County Indirect Costs		93.563	Indirect Costs	<u>64,069</u>
Total - Child Support Enforcement				<u>217,747</u>
Voting Access for Individuals with Disabilities - Grants to States Help America Vote	Secretary of State	93.617	2012 HAVA	<u>10,000</u>
National Bioterrorism Hospital Preparedness Program Medical Reserve Corps	Indiana State Department of Health	93.889	BHP-186-4	<u>5,000</u>
Total - Department of Health and Human Services				<u>243,747</u>
<u>Department of Homeland Security</u>				
Emergency Management Performance Grants 2011 EMPG Salary Reimb. Think Pad Tablets	Indiana Department of Homeland Security	97.042	EDS# C44P-1-392A	37,601
		97.042	EDS# C44P-2-137A	<u>3,625</u>
Total - Emergency Management Planning Grants				<u>41,226</u>
Homeland Security Grant Program 2010 SHSP Dist 10 Admin Salary District 10 2011 SHSP Equipment 2011 District 10 Task Force District 10 AHIMI Course	Indiana Department of Homeland Security	97.067	EDS# C44P-2-403A	1,005
		97.067	EDS# C44P-2-288A	13,771
		97.067	EDS# C44P-2-001B	40,312
		97.067	EDS# C44P-2-417A	<u>35,508</u>
Total - Homeland Security Grant Program				<u>90,596</u>
Total - Department of Homeland Security				<u>131,822</u>
Total federal awards expended				<u>\$ 2,288,058</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 Warrick County (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.

Note 2. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2012:

Program Title	Federal CFDA Number	2012
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	\$ <u>302,624</u>

WARRICK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major program:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Type of auditor's report issued on compliance for major program:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	no

Identification of Major Program:

_____ Name of Federal Program or Cluster _____

CDBG - State-Administered CDBG Cluster

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

FINDING 2012-1 - INTERNAL CONTROLS OVER THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The County did not have a proper system of internal control in place to prevent or detect and correct errors on the Schedule of Expenditures of Federal Awards (SEFA). The County should have proper controls in place over the preparation of the SEFA to ensure accurate reporting of federal awards. Without a proper system of internal control in place that operates effectively, material misstatements of the SEFA could remain undetected.

During the audit of the SEFA, we noted the following errors: three federal awards that were received as a subrecipient were listed as direct grants, pass-through entity identifying numbers were not included for all awards, several program names and four CFDA numbers were incorrect or were omitted, two programs were omitted, federal awards expended were incorrect for several programs, and two programs that were funded

WARRICK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

through the American Recovery and Reinvestment Act were not separately identified as such. Additionally, several state grants were included on the SEFA. Audit adjustments were proposed, accepted by the County, and made to the SEFA presented in this report. These adjustments resulted in a presentation of the SEFA that is materially correct in relation to the financial statement.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

OMB Circular A-133, Subpart C, section .300 states in part: "The auditee shall: . . . (d) Prepare appropriate financial statements, including the schedule of expenditures of Federal Awards in accordance with section .310."

OMB Circular A-133, Subpart C, section .310(b) states:

"(Schedule of expenditures of Federal awards. The auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple award years, the auditee may list the amount of Federal awards expended for each award year separately. At a minimum, the schedule shall:

- (1) List individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs. For R&D, total Federal awards expended shall be shown either by individual award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available.
- (4) Include notes that describe the significant accounting policies used in preparing the schedule.
- (5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to subrecipients from each Federal program.

WARRICK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (6) Include, in either the schedule or a note to the schedule, the value of the Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. While not required, it is preferable to present this information in the schedule."

2 CFR 176.210(b) states in part:

"For recipients covered by the Single Audit Act Amendments of 1996 and OMB Circular A-133, 'Audits of States, Local Governments, and Non-Profit Organizations,' recipients agree to separately identify the expenditures for Federal awards under the Recovery Act on the Schedule of Expenditures of Federal Awards (SEFA) and the Data Collection Form (SF-SAC) required by OMB Circular A-133. . . . This shall be accomplished by identifying expenditures for Federal awards made under the Recovery Act separately on the SEFA, and as separate rows under Item 9 of Part III on the SF-SAC by CFDA number, and inclusion of the prefix 'ARRA-' in identifying the name of the Federal program on the SEFA and as the first characters in Item 9d of Part III on the SF-SAC."

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

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Shannon McDaniel
Administrative Clerk

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Mary Smith
Administrative Clerk

Laura Blunk
Administrative Clerk
Tax Billing

Kim Kaiser
Deputy Auditor
Plat Department
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Brian Borgman
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Shannon Woolsey
Mapping

Jill Whitehouse
Deputy Auditor
Claims

Patty Mauck
Deputy Auditor
Claims

Sharon Shoulders
Deputy Auditor
Payroll
(812) 897-6111

CORRECTIVE ACTION PLAN

July 22, 2013

FINDING 2012-1, INTERNAL CONTROLS OVER SEFA

The management of Warrick County has reviewed the Financial Statement Finding related to their audit for the year 2012 and we offer the following corrective actions.

We believed the controls we have had in place were sufficient enough to satisfy the requirement. However, apparently we need to review these.

The Auditor's Office will modify our procedures to satisfy the requirement to account for the Federal Money received and spent during the calendar year by CFDA number, program number and fund number. This should satisfy the requirement.

Sincerely,



L. B. "Dixie" Dugan
Warrick County Auditor

WARRICK COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 24, 2013, with L. B. "Dixie" Dugan, Auditor; Don Williams, President of the Board of County Commissioners; and Allan James, First Deputy Auditor. The officials concurred with our audit findings.