

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, 2013 to December 31, 2013



FILED
11/26/2014

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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	Pat A. Brooks	01-01-13 to 12-31-16
Clerk	Sarah E. Redman	01-01-13 to 12-31-16
Sheriff	Brett Kruse	01-01-11 to 12-31-14
Recorder	Yvonne Hughes	01-01-13 to 12-31-16
President of the Board of County Commissioners	Don Williams	01-01-13 to 12-31-14
President of the County Council	Gary Meyer	01-01-13 to 12-31-14



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, 2013, 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, 2013.

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, 2013, 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 October 16, 2014, 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.


Paul D. Joyce, CPA
State Examiner

October 16, 2014



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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, 2013, and the related notes to the financial statement, and have issued our report thereon dated October 16, 2014, 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 certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

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 deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 2013-001 and 2013-002 to be material weaknesses.

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)

Compliance and Other Matters

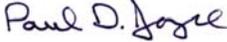
As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2013-001.

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.


Paul D. Joyce, CPA
State Examiner

October 16, 2014

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

WARRICK COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2013

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
AFTER SETTLEMENT COLLECTIONS	\$ 891,423	\$ 1,230,107	\$ 891,423	\$ 1,230,107
INMATE TRUST	1,180	52,965	53,469	676
JAIL COMMISSARY	34,208	137,940	140,842	31,306
CLERK'S TRUST	1,654,611	4,811,647	5,399,421	1,066,837
COUNTY HOME RESIDENTS TRUST	120	-	120	-
GENERAL	3,275,125	14,399,365	14,876,063	2,798,427
ACCIDENT REPORT	24,861	8,770	552	33,079
CITY AND TOWN COURT COSTS	8,267	13,704	-	21,971
CLERK'S RECORDS PERPETUATION	103,946	30,521	12,460	122,007
COMMUNITY CORRECTIONS	(2,013)	102,091	97,148	2,930
COMMUNITY TRANSITION PROGRAM	2,355	13,355	13,150	2,560
CONGRESSIONAL SCHOOL INTEREST	6,940	-	833	6,107
CONGRESSIONAL SCHOOL PRINCIPAL	20,833	-	-	20,833
SALES DISCLOSURE-COUNTY SHARE	34,012	7,905	3,750	38,167
CUMULATIVE BRIDGE	44,116	265,609	261,740	47,985
CUMULATIVE CAPITAL DEVELOPMENT	1,107,146	643,472	693,434	1,057,184
CUMULATIVE DRAINAGE	144,958	164,725	179,614	130,069
DRUG FREE COMMUNITY	22,662	25,795	20,758	27,699
ECONOMIC DEVELOPMENT FEE	6,635,764	4,947,694	4,052,266	7,531,192
EMERGENCY PLAN/RIGHT TO KNOW	32,476	3,664	5,943	30,197
EXTRADITION	9,442	-	-	9,442
FIREARMS TRAINING	69,086	54,814	20,299	103,601
HEALTH	85,208	629,543	631,771	82,980
IDENTIFICATION SECURITY PROTEC	129,534	6,523	-	136,057
LANDFILL CLOSURE/POST CLOSURE	200,483	-	31,509	168,974
LOCAL HEALTH MAINTENANCE	207,146	61,811	66,689	202,268
LOCAL ROAD AND STREET	385,008	1,346,618	968,909	762,717
MEDICAL CARE FOR INMATES	1,529	294	-	1,823
MISDEMEANANT	20,402	33,722	39,682	14,442
MOTOR VEHICLE HIGHWAY	512,313	2,594,963	2,402,895	704,381
PARK NONREVERTING CAPITAL	18,256	-	2,100	16,156
PARK NONREVERTING OPERATING	5	-	-	5
PLAT BOOK	100,635	12,250	-	112,885
RAINY DAY	2,400,720	300,000	877,268	1,823,452
REASSESSMENT-2009	1,426,728	15,809	337,293	1,105,244
REASSESSMENT-2015	1,126,777	467,215	150,000	1,443,992
RECORDER RECORDS PERPETUATION	224,792	181,385	207,156	199,021
SHERIFF'S PENSION TRUST	-	27,599	27,599	-
STORM WATER MANAGEMENT OPER	3,468,467	1,274,902	1,604,328	3,139,041
SUPPLEMENTAL PUBLIC DEFENDER	17,907	11,602	12,598	16,911
SURPLUS/EXCESS TAX	133,971	124,526	26,002	232,495
SURVEYOR'S CORNER PERPETUATION	57,698	12,450	-	70,148
TAX SALE REDEMPTION	2,620	24,946	27,381	185
TAX SALE SURPLUS	110,242	422,916	180,063	353,095
LOCAL HEALTH DEPT TRUST ACCT	65,444	14,574	28,923	51,095
VEHICLE INSPECTION	866	40	-	906
GUARDIAN AD LITEM	35,686	14,943	11,494	39,135
CT APPT SPEC ADVOC (CASA)	17,563	69,138	74,927	11,774
ELECTION AND REGISTRATION	165,259	112,003	95,701	181,561
COUNTY ELECTED OFFICIALS TRAIN	8,980	6,523	1,278	14,225
PARK AND RECREATION	324,354	503,713	599,694	228,373
STATEWIDE 911	310,725	675,524	628,285	357,964
ADULT PROBATION ADMINISTRATIVE	517,258	131,534	69,544	579,248
JUVENILE PROB-CIRCUIT	60,628	1,510	-	62,138
COUNTY USER FEE	306,510	65,825	99,879	272,456
SHERIFF SALE ADMINISTRATION	35,256	47,400	43,453	39,203
COURT INTERPRETERS	7,893	3,300	1,500	9,693
DONATIONS	283,110	201,264	24,413	459,961
LOCAL ORDINANCE VIOLATIONS	1,179	-	-	1,179
TIF CAPITAL ASSETS	1,005,921	2,136,477	1,523,404	1,618,994
DEBT SERVICE	261,890	1,374,083	1,414,531	221,442
INSURANCE-RETIREE CONTRIBUTION	395,014	4,175,798	4,780,549	(209,737)
PR WITHHOLDING-INSURANCE	7,551	186,053	184,559	9,045
PR WITHHOLDING-OTHER	-	3,593	3,442	151
PR WITHHOLDING-HEALTH SAVINGS	18,881	667,529	667,532	18,878
PR WITHHOLDING-CHILD SUPPORT	(760)	10,053	8,958	335
PR WITHHOLDING-DEFERRED COMP	80	92,819	92,819	80
PR WITHHOLDING-FEDERAL	345	1,111,144	1,111,121	368
PR WITHHOLDING-FICA AND MEDICARE	384	1,551,273	1,551,273	384
PR WITHHOLDING-VOL PERF	(19,168)	1,106,241	1,082,003	5,070
PR WITHHOLDING-SHERIFF PENSION	-	11,545	11,545	-
PR WITHHOLDING-STATE	31,078	400,809	401,264	30,623
PR WITHHOLDING-UNION DUES	521	9,740	10,568	(307)
PR WITHHOLDING-GARNISHMENTS	1,633	37,835	37,835	1,633
SETTLEMENT	5	56,327,473	56,327,478	-
WHEEL TAX	-	72,191	72,191	-
SURTAX	-	804,537	804,537	-
CVET AGENCY	-	174,202	174,202	-
WEED LIEN COLLECTIONS	-	43,559	43,559	-
SEWAGE COLLECTIONS	-	60,582	60,582	-
FINANCIAL INSTITUTION TAX	-	212,678	212,678	-

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, 2013
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
HEA 1001STATE HMSTD CREDIT	9,977	35	-	10,012
HOMESTEAD CREDIT REBATE	8,189	-	-	8,189
STATE FINES AND FORFEITURES	417	3,536	3,742	211
INFRACTION JUDGMENTS	9,041	88,120	90,836	6,325
OVERWEIGHT VEHICLE FINES	-	1,056	1,056	-
SPECIAL DEATH BENEFIT	385	5,260	5,250	395
SALES DISCLOSURE-STATE SHARE	645	7,905	7,965	585
CORONERS TRAINING AND CONT ED	532	6,957	6,924	565
INTERSTATE COMPACT-STATE SHARE	125	1,775	1,775	125
MORTGAGE RECORDING FEE-STATE	783	8,660	8,985	458
CAMPAIGN FINANCE ENFORCEMENT	1,650	-	-	1,650
CHILD RESTRAINT VIOLATION FINE	100	2,970	3,045	25
INHERITANCE TAX	39,755	616,095	650,840	5,010
EDUCATION PLATE FEES AGENCY	-	1,463	1,463	-
RIVERBOAT REVENUE SHARING	-	353,593	353,593	-
CREDIT DISTRIBUTION	-	8,059,704	8,059,704	-
WARRICK COUNTY JAIL INMATE FUND #2	-	80,225	74,473	5,752
YOUTH HOME	36,999	291	37,290	-
WCCC PROGRAM INCOME	(36,377)	394,805	158,800	199,628
WC 2008 EDIT SINKING FUND	370,918	408,487	491,780	287,625
EDIT-CONSTRUCTION	2,128,748	3,207,465	1,871,853	3,464,360
LANDFILL MAINTENANCE	297,488	-	-	297,488
HAZARDOUS SUBSTANCE	35,062	-	-	35,062
WARRICK REDEVELOPMENT COMM	142,638	-	7,275	135,363
WARRICK COUNTY LAW ENFORCEMENT	11,677	23,558	12,907	22,328
BUILDING COMMISSION	96,672	163,385	131,760	128,297
CASH SEIZURE/EVIDENCE	29,406	1,836	4,523	26,719
SHERIFF COMMUNITY SERVICE	1,023	867	714	1,176
COMMISSIONERS SALE	16,281	-	4,585	11,696
ECONOMIC DEVELOPMENT COMM	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	8,975	3,270	3,650	8,595
ESCROW/RETAINER ACCOUNT	58,078	88,781	58,704	88,155
WELFARE BEQUEST	268,587	1,323	-	269,910
WCCC RESERVE FUND	242,656	3,622	246,278	-
DD/DC PROGRAM INCOME	139,220	212,952	120,525	231,647
SHERIFF CONT ED LAW	12,591	3,783	4,724	11,650
BT MONIES	-	2,330	1,303	1,027
FEDERAL FORFEITURE FUND	6,842	-	3,003	3,839
16.804 EDWARD BYRNE MEM JAG	-	42,382	41,369	1,013
20.600 OPO GRANT	999	5,883	4,893	1,989
16.738 EB JAG 2010-DJ-BX-0854	2,821	-	-	2,821
97.073 2010 SHSP ADMIN SALARY	-	22,051	22,051	-
97.042 2011 EMPG SALARY REIMB	37,601	-	37,601	-
97.073 2011 SHGP EQUIP	200	33,011	33,211	-
97.073 2011 DIST 10 TASK FORCE	319	145,255	145,574	-
97.042 EMPG 2012 EMA COMPETITI	-	4,054	4,054	-
97.073 2011 SHSP CI/ACAMS	-	14,887	14,887	-
97.042 2012 EMPG SALARY REIMB	-	38,889	-	38,889
20.703 HAZ MAT PREPAREDNESS	-	19,840	19,840	-
2011 SHSP DIST 10 ADMIN	-	22,226	24,204	(1,978)
97.073 2012 DIST 10 SHSP GRANT	-	36,060	40,956	(4,896)
97.073 2012 DIST ALLOCATION	-	20,710	48,618	(27,908)
16.738 BYRNE JAG GRANT 13	-	19,966	20,424	(458)
14.228 PIGEON TWP SEWER GRANT	-	488,016	488,016	-
93.889 BIOTERRORISM PLAN	-	13,352	13,352	-
93.283 PREPAREDNESS COORD	-	34,280	34,280	-
14.228 CARQUEST DEMOLITION	-	16,486	16,486	-
14.228 SCALES LAKE DAM	-	534,779	534,779	-
INTERNET CRIMES AGNST CHILDREN	-	1,670	1,031	639
ICJI BYRNE JAG GRANT 12	(9,065)	19,278	10,213	-
93.617 ELECTION HAVA GRANT	-	35,757	-	35,757
2011 IN ICAC TASK FORCE	-	2,762	944	1,818
20.205 BRIDGE 371	-	53,505	58,935	(5,430)
20.205 LINCOLN AVE	-	1,131,631	1,144,203	(12,572)
20.205 OAK GROVE RD	-	55,116	89,207	(34,091)
20.205 BRIDGE INSPECTION	-	-	12,640	(12,640)
93.563 ARRA CLERK IV-D INCENT	2,501	-	2,501	-
93.563 TITLE IV-D INCENTIVE	110,008	14,209	6,600	117,617
93.563 PROSECUTOR IV-D INCENT	5,582	21,377	25,394	1,565
93.563 CLERK IV-D INCENTIVE	77,895	14,209	1,322	90,782
2011-25 PROB-SOLVING COURT GT	7	-	-	7
ICJI BYRNE JAG GRANT 10	600	-	-	600
SAFE SCHOOL/HS GRANT	10,051	24,000	34,051	-
2012 PROBLEM-SOLVING GRANT	2,000	-	2,000	-
2013 PROBLEM SOLVING GRANT	-	8,000	3,880	4,120
Totals	<u>\$ 32,828,722</u>	<u>\$ 123,528,472</u>	<u>\$ 121,939,090</u>	<u>\$ 34,418,104</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 Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

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

C. Cash and Investments

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

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

Taxes 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.

WARRICK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution received from the state, financial institution tax received 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.

WARRICK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

WARRICK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

State statutes authorize the County to invest in securities including, but not limited to, 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 a cost-sharing 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 Capitol Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

WARRICK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy and Annual Pension Cost

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

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. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. Except for the Insurance-Retiree Contribution fund, this is a result of the fund being set up for reimbursement type expenditures and the reimbursement not being received by December 31, 2013. The deficit in the Insurance-Retiree Contribution fund was caused by a large claim being paid at the end of December of 2013 and the transfer from the other County funds not being made until January of 2014.

WARRICK COUNTY
 NOTES TO FINANCIAL STATEMENT
 (Continued)

Note 8. Restatements

For the year ended December 31, 2013, a change has been made to a beginning balance of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of the restated beginning balance.

Fund Name	Balance as of December 31, 2012	Prior Period Adjustment	Balance as of January 1, 2013
Clerk's Trust	<u>\$ 1,579,332</u>	<u>\$ 75,279</u>	<u>\$ 1,654,611</u>

Note 9. Other Postemployment Benefits

The County provides to eligible retirees and their spouses health insurance benefits. These benefits pose a liability to the County for this year and in future years. Information regarding the benefits can be obtained by contacting the County.

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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, 2013

	AFTER SETTLEMENT COLLECTIONS	INMATE TRUST	JAIL COMMISSARY	CLERK'S TRUST	COUNTY HOME RESIDENTS TRUST	GENERAL	ACCIDENT REPORT
Cash and investments - beginning	\$ 891,423	\$ 1,180	\$ 34,208	\$ 1,654,611	\$ 120	\$ 3,275,125	\$ 24,861
Receipts:							
Taxes	1,230,107	-	-	-	-	11,194,835	-
Licenses and permits	-	-	-	-	-	231,802	-
Intergovernmental	-	-	-	-	-	1,771,345	-
Charges for services	-	-	-	-	-	401,579	8,770
Fines and forfeits	-	-	-	-	-	220,962	-
Other receipts	-	52,965	137,940	4,811,647	-	578,842	-
Total receipts	<u>1,230,107</u>	<u>52,965</u>	<u>137,940</u>	<u>4,811,647</u>	<u>-</u>	<u>14,399,365</u>	<u>8,770</u>
Disbursements:							
Personal services	-	-	-	-	-	10,976,889	-
Supplies	-	-	-	-	-	464,034	-
Other services and charges	-	-	-	-	-	2,095,537	552
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	193,169	-
Other disbursements	891,423	53,469	140,842	5,399,421	120	1,146,434	-
Total disbursements	<u>891,423</u>	<u>53,469</u>	<u>140,842</u>	<u>5,399,421</u>	<u>120</u>	<u>14,876,063</u>	<u>552</u>
Excess (deficiency) of receipts over disbursements	<u>338,684</u>	<u>(504)</u>	<u>(2,902)</u>	<u>(587,774)</u>	<u>(120)</u>	<u>(476,698)</u>	<u>8,218</u>
Cash and investments - ending	<u>\$ 1,230,107</u>	<u>\$ 676</u>	<u>\$ 31,306</u>	<u>\$ 1,066,837</u>	<u>\$ -</u>	<u>\$ 2,798,427</u>	<u>\$ 33,079</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	CITY AND TOWN COURT COSTS	CLERK'S RECORDS PERPETUATION	COMMUNITY CORRECTIONS	COMMUNITY TRANSITION PROGRAM	CONGRESSIONAL SCHOOL INTEREST	CONGRESSIONAL SCHOOL PRINCIPAL	SALES DISCLOSURE- COUNTY SHARE
Cash and investments - beginning	\$ 8,267	\$ 103,946	\$ (2,013)	\$ 2,355	\$ 6,940	\$ 20,833	\$ 34,012
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	97,186	13,355	-	-	-
Charges for services	-	-	-	-	-	-	7,905
Fines and forfeits	-	30,521	-	-	-	-	-
Other receipts	13,704	-	4,905	-	-	-	-
Total receipts	13,704	30,521	102,091	13,355	-	-	7,905
Disbursements:							
Personal services	-	-	60,857	4,835	-	-	-
Supplies	-	-	4,900	-	-	-	-
Other services and charges	-	12,460	27,624	-	-	-	3,750
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	3,767	8,315	833	-	-
Total disbursements	-	12,460	97,148	13,150	833	-	3,750
Excess (deficiency) of receipts over disbursements	13,704	18,061	4,943	205	(833)	-	4,155
Cash and investments - ending	\$ 21,971	\$ 122,007	\$ 2,930	\$ 2,560	\$ 6,107	\$ 20,833	\$ 38,167

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	CUMULATIVE BRIDGE	CUMULATIVE CAPITAL DEVELOPMENT	CUMULATIVE DRAINAGE	DRUG FREE COMMUNITY	ECONOMIC DEVELOPMENT FEE	EMERGENCY PLAN/RIGHT TO KNOW	EXTRADITION
Cash and investments - beginning	\$ 44,116	\$ 1,107,146	\$ 144,958	\$ 22,662	\$ 6,635,764	\$ 32,476	\$ 9,442
Receipts:							
Taxes	238,522	577,625	148,000	-	3,352,151	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	27,087	65,597	16,725	-	-	-	-
Charges for services	-	-	-	-	1,593,488	-	-
Fines and forfeits	-	-	-	25,795	-	-	-
Other receipts	-	250	-	-	2,055	3,664	-
Total receipts	265,609	643,472	164,725	25,795	4,947,694	3,664	-
Disbursements:							
Personal services	247,111	250,000	122,228	-	179,177	-	-
Supplies	-	-	4,209	-	5,837	-	-
Other services and charges	-	85,913	47,696	20,758	3,100,114	5,943	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	357,521	111	-	442,612	-	-
Other disbursements	14,629	-	5,370	-	324,526	-	-
Total disbursements	261,740	693,434	179,614	20,758	4,052,266	5,943	-
Excess (deficiency) of receipts over disbursements	3,869	(49,962)	(14,889)	5,037	895,428	(2,279)	-
Cash and investments - ending	\$ 47,985	\$ 1,057,184	\$ 130,069	\$ 27,699	\$ 7,531,192	\$ 30,197	\$ 9,442

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	FIREARMS TRAINING	HEALTH	IDENTIFICATION SECURITY PROTEC	LANDFILL CLOSURE/POST CLOSURE	LOCAL HEALTH MAINTENANCE	LOCAL ROAD AND STREET	MEDICAL CARE FOR INMATES
Cash and investments - beginning	\$ 69,086	\$ 85,208	\$ 129,534	\$ 200,483	\$ 207,146	\$ 385,008	\$ 1,529
Receipts:							
Taxes	-	448,306	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	50,911	-	-	48,859	1,285,445	-
Charges for services	-	109,541	6,523	-	-	-	294
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	54,814	20,785	-	-	12,952	61,173	-
Total receipts	54,814	629,543	6,523	-	61,811	1,346,618	294
Disbursements:							
Personal services	-	561,759	-	-	29,460	-	-
Supplies	-	33,212	-	-	12,750	711,585	-
Other services and charges	20,299	13,662	-	31,509	19,920	136,914	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	120,410	-
Other disbursements	-	23,138	-	-	4,559	-	-
Total disbursements	20,299	631,771	-	31,509	66,689	968,909	-
Excess (deficiency) of receipts over disbursements	34,515	(2,228)	6,523	(31,509)	(4,878)	377,709	294
Cash and investments - ending	\$ 103,601	\$ 82,980	\$ 136,057	\$ 168,974	\$ 202,268	\$ 762,717	\$ 1,823

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	MISDEMEANANT	MOTOR VEHICLE HIGHWAY	PARK NONREVERTING CAPITAL	PARK NONREVERTING OPERATING	PLAT BOOK	RAINY DAY	REASSESSMENT 2009
Cash and investments - beginning	\$ 20,402	\$ 512,313	\$ 18,256	\$ 5	\$ 100,635	\$ 2,400,720	\$ 1,426,728
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	33,722	2,581,717	-	-	-	-	-
Charges for services	-	-	-	-	12,250	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	13,246	-	-	-	300,000	15,809
Total receipts	33,722	2,594,963	-	-	12,250	300,000	15,809
Disbursements:							
Personal services	37,378	2,163,888	-	-	-	400,000	247,243
Supplies	-	16,209	-	-	-	-	8,284
Other services and charges	-	119,553	2,100	-	-	254,626	75,417
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	2,600	-	-	-	222,642	-
Other disbursements	2,304	100,645	-	-	-	-	6,349
Total disbursements	39,682	2,402,895	2,100	-	-	877,268	337,293
Excess (deficiency) of receipts over disbursements	(5,960)	192,068	(2,100)	-	12,250	(577,268)	(321,484)
Cash and investments - ending	\$ 14,442	\$ 704,381	\$ 16,156	\$ 5	\$ 112,885	\$ 1,823,452	\$ 1,105,244

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	REASSESSMENT 2015	RECORDER RECORDS PERPETUATION	SHERIFF'S PENSION TRUST	STORM WATER MANAGEMENT OPER	SUPPLEMENTAL PUBLIC DEFENDER	SURPLUS/EXCESS TAX
Cash and investments - beginning	\$ 1,126,777	\$ 224,792	\$ -	\$ 3,468,467	\$ 17,907	\$ 133,971
Receipts:						
Taxes	419,568	-	-	1,274,788	-	124,526
Licenses and permits	-	-	-	-	-	-
Intergovernmental	47,647	-	-	-	-	-
Charges for services	-	181,385	27,599	-	-	-
Fines and forfeits	-	-	-	-	11,602	-
Other receipts	-	-	-	114	-	-
Total receipts	<u>467,215</u>	<u>181,385</u>	<u>27,599</u>	<u>1,274,902</u>	<u>11,602</u>	<u>124,526</u>
Disbursements:						
Personal services	-	-	27,599	332,653	-	-
Supplies	-	-	-	19,862	-	-
Other services and charges	150,000	192,187	-	55,233	12,598	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	1,183,054	-	-
Other disbursements	-	14,969	-	13,526	-	26,002
Total disbursements	<u>150,000</u>	<u>207,156</u>	<u>27,599</u>	<u>1,604,328</u>	<u>12,598</u>	<u>26,002</u>
Excess (deficiency) of receipts over disbursements	<u>317,215</u>	<u>(25,771)</u>	<u>-</u>	<u>(329,426)</u>	<u>(996)</u>	<u>98,524</u>
Cash and investments - ending	<u>\$ 1,443,992</u>	<u>\$ 199,021</u>	<u>\$ -</u>	<u>\$ 3,139,041</u>	<u>\$ 16,911</u>	<u>\$ 232,495</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	SURVEYOR'S CORNER PERPETUATION	TAX SALE REDEMPTION	TAX SALE SURPLUS	LOCAL HEALTH DEPT TRUST ACCT	VEHICLE INSPECTION	GUARDIAN AD LITEM
Cash and investments - beginning	\$ 57,698	\$ 2,620	\$ 110,242	\$ 65,444	\$ 866	\$ 35,686
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	14,574	-	-
Charges for services	12,450	-	-	-	-	-
Fines and forfeits	-	-	-	-	40	14,943
Other receipts	-	24,946	422,916	-	-	-
Total receipts	12,450	24,946	422,916	14,574	40	14,943
Disbursements:						
Personal services	-	-	-	-	-	2,500
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	28,923	-	8,994
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	27,381	180,063	-	-	-
Total disbursements	-	27,381	180,063	28,923	-	11,494
Excess (deficiency) of receipts over disbursements	12,450	(2,435)	242,853	(14,349)	40	3,449
Cash and investments - ending	\$ 70,148	\$ 185	\$ 353,095	\$ 51,095	\$ 906	\$ 39,135

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	CT APPT SPEC ADVOC (CASA)	ELECTION AND REGISTRATION	COUNTY ELECTED OFFICIALS TRAIN	PARK AND RECREATION	STATEWIDE 911	ADULT PROBATION ADMINISTRATIVE
Cash and investments - beginning	\$ 17,563	\$ 165,259	\$ 8,980	\$ 324,354	\$ 310,725	\$ 517,258
Receipts:						
Taxes	-	100,581	-	189,857	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	52,341	11,422	-	19,907	-	-
Charges for services	-	-	6,523	292,994	671,057	-
Fines and forfeits	-	-	-	-	-	131,534
Other receipts	16,797	-	-	955	4,467	-
Total receipts	<u>69,138</u>	<u>112,003</u>	<u>6,523</u>	<u>503,713</u>	<u>675,524</u>	<u>131,534</u>
Disbursements:						
Personal services	-	57,856	-	396,090	-	35,211
Supplies	-	3,622	-	44,853	-	7,497
Other services and charges	74,927	19,385	1,278	114,199	282,972	9,856
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	12,000	-	1,000	45,313	16,980
Other disbursements	-	2,838	-	43,552	300,000	-
Total disbursements	<u>74,927</u>	<u>95,701</u>	<u>1,278</u>	<u>599,694</u>	<u>628,285</u>	<u>69,544</u>
Excess (deficiency) of receipts over disbursements	<u>(5,789)</u>	<u>16,302</u>	<u>5,245</u>	<u>(95,981)</u>	<u>47,239</u>	<u>61,990</u>
Cash and investments - ending	<u>\$ 11,774</u>	<u>\$ 181,561</u>	<u>\$ 14,225</u>	<u>\$ 228,373</u>	<u>\$ 357,964</u>	<u>\$ 579,248</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	JUVENILE PROB-CIRCUIT	COUNTY USER FEE	SHERIFF SALE ADMINISTRATION	COURT INTERPRETERS	DONATIONS	LOCAL ORDINANCE VIOLATIONS
Cash and investments - beginning	\$ 60,628	\$ 306,510	\$ 35,256	\$ 7,893	\$ 283,110	\$ 1,179
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	3,300	-	-
Charges for services	-	-	47,400	-	-	-
Fines and forfeits	1,510	65,825	-	-	-	-
Other receipts	-	-	-	-	201,264	-
Total receipts	<u>1,510</u>	<u>65,825</u>	<u>47,400</u>	<u>3,300</u>	<u>201,264</u>	<u>-</u>
Disbursements:						
Personal services	-	6,323	-	-	-	-
Supplies	-	9,694	-	-	-	-
Other services and charges	-	81,524	43,453	1,500	24,413	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	1,822	-	-	-	-
Other disbursements	-	516	-	-	-	-
Total disbursements	<u>-</u>	<u>99,879</u>	<u>43,453</u>	<u>1,500</u>	<u>24,413</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>1,510</u>	<u>(34,054)</u>	<u>3,947</u>	<u>1,800</u>	<u>176,851</u>	<u>-</u>
Cash and investments - ending	<u>\$ 62,138</u>	<u>\$ 272,456</u>	<u>\$ 39,203</u>	<u>\$ 9,693</u>	<u>\$ 459,961</u>	<u>\$ 1,179</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	TIF CAPITAL ASSETS	DEBT SERVICE	INSURANCE RETIREE CONTRIBUTION	PR WITHHOLDING- INSURANCE	PR WITHHOLDING- OTHER	PR WITHHOLDING- HEALTH SAVINGS
Cash and investments - beginning	\$ 1,005,921	\$ 261,890	\$ 395,014	\$ 7,551	\$ -	\$ 18,881
Receipts:						
Taxes	2,136,477	1,155,063	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	105,738	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	113,282	4,175,798	186,053	3,593	667,529
Total receipts	<u>2,136,477</u>	<u>1,374,083</u>	<u>4,175,798</u>	<u>186,053</u>	<u>3,593</u>	<u>667,529</u>
Disbursements:						
Personal services	-	-	4,780,549	-	-	667,532
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	1,523,404	1,404,436	-	-	-	-
Capital outlay	-	10,095	-	-	-	-
Other disbursements	-	-	-	184,559	3,442	-
Total disbursements	<u>1,523,404</u>	<u>1,414,531</u>	<u>4,780,549</u>	<u>184,559</u>	<u>3,442</u>	<u>667,532</u>
Excess (deficiency) of receipts over disbursements	<u>613,073</u>	<u>(40,448)</u>	<u>(604,751)</u>	<u>1,494</u>	<u>151</u>	<u>(3)</u>
Cash and investments - ending	<u>\$ 1,618,994</u>	<u>\$ 221,442</u>	<u>\$ (209,737)</u>	<u>\$ 9,045</u>	<u>\$ 151</u>	<u>\$ 18,878</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	PR WITHHOLDING- CHILD SUPPORT	PR WITHHOLDING- DEFERRED COMP	PR WITHHOLDING- FEDERAL	PR WITHHOLDING- FICA AND MEDICARE	PR WITHHOLDING- VOL PERF	PR WITHHOLDING- SHERIFF PENSION
Cash and investments - beginning	\$ (760)	\$ 80	\$ 345	\$ 384	\$ (19,168)	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	10,053	92,819	1,111,144	1,551,273	1,106,241	11,545
Total receipts	<u>10,053</u>	<u>92,819</u>	<u>1,111,144</u>	<u>1,551,273</u>	<u>1,106,241</u>	<u>11,545</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	8,958	92,819	1,111,121	1,551,273	1,082,003	11,545
Total disbursements	<u>8,958</u>	<u>92,819</u>	<u>1,111,121</u>	<u>1,551,273</u>	<u>1,082,003</u>	<u>11,545</u>
Excess (deficiency) of receipts over disbursements	<u>1,095</u>	<u>-</u>	<u>23</u>	<u>-</u>	<u>24,238</u>	<u>-</u>
Cash and investments - ending	<u>\$ 335</u>	<u>\$ 80</u>	<u>\$ 368</u>	<u>\$ 384</u>	<u>\$ 5,070</u>	<u>\$ -</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	PR WITHHOLDING- STATE	PR WITHHOLDING- UNION DUES	PR WITHHOLDING- GARNISHMENTS	SETTLEMENT	WHEEL TAX	SURTAX
Cash and investments - beginning	\$ 31,078	\$ 521	\$ 1,633	\$ 5	\$ -	\$ -
Receipts:						
Taxes	-	-	-	48,654,585	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	7,672,888	72,191	804,537
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	400,809	9,740	37,835	-	-	-
Total receipts	<u>400,809</u>	<u>9,740</u>	<u>37,835</u>	<u>56,327,473</u>	<u>72,191</u>	<u>804,537</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	401,264	10,568	37,835	56,327,478	72,191	804,537
Total disbursements	<u>401,264</u>	<u>10,568</u>	<u>37,835</u>	<u>56,327,478</u>	<u>72,191</u>	<u>804,537</u>
Excess (deficiency) of receipts over disbursements	<u>(455)</u>	<u>(828)</u>	<u>-</u>	<u>(5)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 30,623</u>	<u>\$ (307)</u>	<u>\$ 1,633</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	CVET AGENCY	WEED LIEN COLLECTIONS	SEWAGE COLLECTIONS	FINANCIAL INSTITUTION TAX	HEA 1001STATE HMSTD CREDIT	HOMESTEAD CREDIT REBATE
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 9,977	\$ 8,189
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	174,202	-	-	212,678	-	-
Charges for services	-	43,559	60,582	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	35	-
Total receipts	<u>174,202</u>	<u>43,559</u>	<u>60,582</u>	<u>212,678</u>	<u>35</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	174,202	43,559	60,582	212,678	-	-
Total disbursements	<u>174,202</u>	<u>43,559</u>	<u>60,582</u>	<u>212,678</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	35	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,012</u>	<u>\$ 8,189</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	STATE FINES AND FORFEITURES	INFRACTION JUDGMENTS	OVERWEIGHT VEHICLE FINES	SPECIAL DEATH BENEFIT	SALES DISCLOSURE- STATE SHARE	CORONERS TRAINING AND CONT ED
Cash and investments - beginning	\$ 417	\$ 9,041	\$ -	\$ 385	\$ 645	\$ 532
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	7,905	6,957
Fines and forfeits	3,536	88,120	1,056	5,260	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>3,536</u>	<u>88,120</u>	<u>1,056</u>	<u>5,260</u>	<u>7,905</u>	<u>6,957</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	3,742	90,836	1,056	5,250	7,965	6,924
Total disbursements	<u>3,742</u>	<u>90,836</u>	<u>1,056</u>	<u>5,250</u>	<u>7,965</u>	<u>6,924</u>
Excess (deficiency) of receipts over disbursements	<u>(206)</u>	<u>(2,716)</u>	<u>-</u>	<u>10</u>	<u>(60)</u>	<u>33</u>
Cash and investments - ending	<u>\$ 211</u>	<u>\$ 6,325</u>	<u>\$ -</u>	<u>\$ 395</u>	<u>\$ 585</u>	<u>\$ 565</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	INTERSTATE COMPACT-STATE SHARE	MORTGAGE RECORDING FEE-STATE	CAMPAIGN FINANCE ENFORCEMENT	CHILD RESTRAINT VIOLATION FINE	INHERITANCE TAX	EDUCATION PLATE FEES AGENCY
Cash and investments - beginning	\$ 125	\$ 783	\$ 1,650	\$ 100	\$ 39,755	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	616,095	-
Charges for services	-	8,660	-	-	-	1,463
Fines and forfeits	1,775	-	-	2,970	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>1,775</u>	<u>8,660</u>	<u>-</u>	<u>2,970</u>	<u>616,095</u>	<u>1,463</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,775	8,985	-	3,045	650,840	1,463
Total disbursements	<u>1,775</u>	<u>8,985</u>	<u>-</u>	<u>3,045</u>	<u>650,840</u>	<u>1,463</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(325)</u>	<u>-</u>	<u>(75)</u>	<u>(34,745)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 125</u>	<u>\$ 458</u>	<u>\$ 1,650</u>	<u>\$ 25</u>	<u>\$ 5,010</u>	<u>\$ -</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	RIVERBOAT REVENUE SHARING	CREDIT DISTRIBUTION	WARRICK COUNTY JAIL INMATE FUND #2	YOUTH HOME	WCCC PROGRAM INCOME	WC 2008 EDIT SINKING FUND
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 36,999	\$ (36,377)	\$ 370,918
Receipts:						
Taxes	-	8,059,704	-	-	-	408,487
Licenses and permits	-	-	-	-	-	-
Intergovernmental	353,593	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	80,225	291	394,805	-
Total receipts	<u>353,593</u>	<u>8,059,704</u>	<u>80,225</u>	<u>291</u>	<u>394,805</u>	<u>408,487</u>
Disbursements:						
Personal services	-	-	-	1,722	111,198	-
Supplies	-	-	-	1,626	7,188	-
Other services and charges	-	-	-	909	36,195	-
Debt service - principal and interest	-	-	-	-	-	267,814
Capital outlay	-	-	-	-	-	-
Other disbursements	353,593	8,059,704	74,473	33,033	4,219	223,966
Total disbursements	<u>353,593</u>	<u>8,059,704</u>	<u>74,473</u>	<u>37,290</u>	<u>158,800</u>	<u>491,780</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>5,752</u>	<u>(36,999)</u>	<u>236,005</u>	<u>(83,293)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,752</u>	<u>\$ -</u>	<u>\$ 199,628</u>	<u>\$ 287,625</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	EDIT- CONSTRUCTION	LANDFILL MAINTENANCE	HAZARDOUS SUBSTANCE	WARRICK REDEVELOPMENT COMM	WARRICK COUNTY LAW ENFORCEMENT	BUILDING COMMISSION
Cash and investments - beginning	\$ 2,128,748	\$ 297,488	\$ 35,062	\$ 142,638	\$ 11,677	\$ 96,672
Receipts:						
Taxes	2,597,712	-	-	-	-	-
Licenses and permits	-	-	-	-	-	163,377
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	609,753	-	-	-	23,558	8
Total receipts	3,207,465	-	-	-	23,558	163,385
Disbursements:						
Personal services	-	-	-	-	-	109,261
Supplies	20,000	-	-	-	-	6,558
Other services and charges	-	-	-	7,275	12,907	10,230
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	1,851,853	-	-	-	-	-
Other disbursements	-	-	-	-	-	5,711
Total disbursements	1,871,853	-	-	7,275	12,907	131,760
Excess (deficiency) of receipts over disbursements	1,335,612	-	-	(7,275)	10,651	31,625
Cash and investments - ending	\$ 3,464,360	\$ 297,488	\$ 35,062	\$ 135,363	\$ 22,328	\$ 128,297

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	CASH SEIZURE/EVIDENCE	SHERIFF COMMUNITY SERVICE	COMMISSIONERS SALE	ECONOMIC DEVELOPMENT COMM	WARRICK COUNTY- PRINCIPAL	WARRICK COUNTY- INTEREST
Cash and investments - beginning	\$ 29,406	\$ 1,023	\$ 16,281	\$ 45,530	\$ 2,195	\$ 1,800
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,836	867	-	-	-	-
Total receipts	<u>1,836</u>	<u>867</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	714	4,585	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	4,523	-	-	-	-	-
Total disbursements	<u>4,523</u>	<u>714</u>	<u>4,585</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(2,687)</u>	<u>153</u>	<u>(4,585)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 26,719</u>	<u>\$ 1,176</u>	<u>\$ 11,696</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, 2013
 (Continued)

	PERIGO- PRINCIPAL	PERIGO- INTEREST	FAMILIES IN TRANSITION	ESCROW/RETAINER ACCOUNT	WELFARE BEQUEST	WCCC RESERVE FUND
Cash and investments - beginning	\$ 1,804	\$ 746	\$ 8,975	\$ 58,078	\$ 268,587	\$ 242,656
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	3,270	-	-	-
Other receipts	-	-	-	88,781	1,323	3,622
Total receipts	-	-	3,270	88,781	1,323	3,622
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	3,650	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	58,704	-	-
Other disbursements	-	-	-	-	-	246,278
Total disbursements	-	-	3,650	58,704	-	246,278
Excess (deficiency) of receipts over disbursements	-	-	(380)	30,077	1,323	(242,656)
Cash and investments - ending	\$ 1,804	\$ 746	\$ 8,595	\$ 88,155	\$ 269,910	\$ -

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	DD/DC PROGRAM INCOME	SHERIFF CONT ED LAW	BT MONIES	FEDERAL FORFEITURE FUND	16.804 EDWARD BYRNE MEM JAG	20.600 OPO GRANT
Cash and investments - beginning	\$ 139,220	\$ 12,591	\$ -	\$ 6,842	\$ -	\$ 999
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	11,915	-	-	-	42,382	-
Charges for services	-	-	-	-	-	5,883
Fines and forfeits	201,037	-	-	-	-	-
Other receipts	-	3,783	2,330	-	-	-
Total receipts	<u>212,952</u>	<u>3,783</u>	<u>2,330</u>	<u>-</u>	<u>42,382</u>	<u>5,883</u>
Disbursements:						
Personal services	104,453	-	-	-	-	4,893
Supplies	-	-	-	-	-	-
Other services and charges	11,450	4,724	1,303	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	41,369	-
Other disbursements	4,622	-	-	3,003	-	-
Total disbursements	<u>120,525</u>	<u>4,724</u>	<u>1,303</u>	<u>3,003</u>	<u>41,369</u>	<u>4,893</u>
Excess (deficiency) of receipts over disbursements	<u>92,427</u>	<u>(941)</u>	<u>1,027</u>	<u>(3,003)</u>	<u>1,013</u>	<u>990</u>
Cash and investments - ending	<u>\$ 231,647</u>	<u>\$ 11,650</u>	<u>\$ 1,027</u>	<u>\$ 3,839</u>	<u>\$ 1,013</u>	<u>\$ 1,989</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	16.738 EB JAG 2010-DJ-BX-0854	97.073 2010 SHSP ADMIN SALARY	97.042 2011 EMPG SALARY REIMB	97.073 2011 SHGP EQUIP	97.073 2011 DIST 10 TASK FORCE	97.042 EMPG 2012 EMA COMPETITI
Cash and investments - beginning	\$ 2,821	\$ -	\$ 37,601	\$ 200	\$ 319	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	22,051	-	33,011	145,255	4,054
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	22,051	-	33,011	145,255	4,054
Disbursements:						
Personal services	-	22,051	-	-	116,295	-
Supplies	-	-	-	6,272	608	-
Other services and charges	-	-	-	292	413	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	26,647	28,258	4,054
Other disbursements	-	-	37,601	-	-	-
Total disbursements	-	22,051	37,601	33,211	145,574	4,054
Excess (deficiency) of receipts over disbursements	-	-	(37,601)	(200)	(319)	-
Cash and investments - ending	\$ 2,821	\$ -	\$ -	\$ -	\$ -	\$ -

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	97.073 2011 SHSP CI/ACAMS	97.042 2012 EMPG SALARY REIMB	20.703 HAZ MAT PREPAREDNESS	2011 SHSP DIST 10 ADMIN	97.073 2012 DIST 10 SHSP GRANT	97.073 2012 DIST ALLOCATION
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	14,887	38,889	19,840	22,226	36,060	20,710
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>14,887</u>	<u>38,889</u>	<u>19,840</u>	<u>22,226</u>	<u>36,060</u>	<u>20,710</u>
Disbursements:						
Personal services	-	-	-	23,728	-	-
Supplies	-	-	-	476	16,164	-
Other services and charges	14,887	-	19,840	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	24,792	48,618
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>14,887</u>	<u>-</u>	<u>19,840</u>	<u>24,204</u>	<u>40,956</u>	<u>48,618</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>38,889</u>	<u>-</u>	<u>(1,978)</u>	<u>(4,896)</u>	<u>(27,908)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 38,889</u>	<u>\$ -</u>	<u>\$ (1,978)</u>	<u>\$ (4,896)</u>	<u>\$ (27,908)</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	16.738 BYRNE JAG GRANT 13	14.228 PIGEON TWP SEWER GRANT	93.889 BIOTERRORISM PLAN	93.283 PREPAREDNESS COORD	14.228 CARQUEST DEMOLITION	14.228 SCALES LAKE DAM
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	19,966	488,016	13,352	34,280	16,486	534,779
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>19,966</u>	<u>488,016</u>	<u>13,352</u>	<u>34,280</u>	<u>16,486</u>	<u>534,779</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	20,424	46,000	13,352	34,280	16,486	1,000
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	442,016	-	-	-	533,779
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>20,424</u>	<u>488,016</u>	<u>13,352</u>	<u>34,280</u>	<u>16,486</u>	<u>534,779</u>
Excess (deficiency) of receipts over disbursements	<u>(458)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ (458)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	INTERNET CRIMES AGNST CHILDREN	ICJI BYRNE JAG GRANT 12	93.617 ELECTION HAVA GRANT	2011 IN ICAC TASK FORCE	20.205 BRIDGE 371	20.205 LINCOLN AVE
Cash and investments - beginning	\$ -	\$ (9,065)	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	1,670	19,278	35,757	2,762	53,505	1,131,631
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>1,670</u>	<u>19,278</u>	<u>35,757</u>	<u>2,762</u>	<u>53,505</u>	<u>1,131,631</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,031	10,213	-	944	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	58,935	1,144,203
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>1,031</u>	<u>10,213</u>	<u>-</u>	<u>944</u>	<u>58,935</u>	<u>1,144,203</u>
Excess (deficiency) of receipts over disbursements	<u>639</u>	<u>9,065</u>	<u>35,757</u>	<u>1,818</u>	<u>(5,430)</u>	<u>(12,572)</u>
Cash and investments - ending	<u>\$ 639</u>	<u>\$ -</u>	<u>\$ 35,757</u>	<u>\$ 1,818</u>	<u>\$ (5,430)</u>	<u>\$ (12,572)</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	20.205 OAK GROVE RD	20.205 BRIDGE INSPECTION	93.563 ARRA CLERK IV-D INCENT	93.563 TITLE IV-D INCENTIVE	93.563 PROSECUTOR IV-D INCENT	93.563 CLERK IV-D INCENTIVE
Cash and investments - beginning	\$ -	\$ -	\$ 2,501	\$ 110,008	\$ 5,582	\$ 77,895
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	55,116	-	-	14,209	21,377	14,209
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>55,116</u>	<u>-</u>	<u>-</u>	<u>14,209</u>	<u>21,377</u>	<u>14,209</u>
Disbursements:						
Personal services	-	-	-	-	16,368	-
Supplies	-	-	2,501	-	9,026	1,322
Other services and charges	-	-	-	6,600	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	89,207	12,640	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>89,207</u>	<u>12,640</u>	<u>2,501</u>	<u>6,600</u>	<u>25,394</u>	<u>1,322</u>
Excess (deficiency) of receipts over disbursements	<u>(34,091)</u>	<u>(12,640)</u>	<u>(2,501)</u>	<u>7,609</u>	<u>(4,017)</u>	<u>12,887</u>
Cash and investments - ending	<u>\$ (34,091)</u>	<u>\$ (12,640)</u>	<u>\$ -</u>	<u>\$ 117,617</u>	<u>\$ 1,565</u>	<u>\$ 90,782</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	2011-25 PROB-SOLVING COURT GT	ICJI BYRNE JAG GRANT 10	SAFE SCHOOL/HS GRANT	2012 PROBLEM-SOLVING GRANT	2013 PROBLEM SOLVING GRANT	Totals
Cash and investments - beginning	\$ 7	\$ 600	\$ 10,051	\$ 2,000	\$ -	\$ 32,828,722
Receipts:						
Taxes	-	-	-	-	-	82,310,894
Licenses and permits	-	-	-	-	-	395,179
Intergovernmental	-	-	-	-	8,000	19,028,735
Charges for services	-	-	-	-	-	3,514,767
Fines and forfeits	-	-	-	-	-	809,756
Other receipts	-	-	24,000	-	-	17,469,141
Total receipts	-	-	24,000	-	8,000	123,528,472
Disbursements:						
Personal services	-	-	34,051	-	-	22,131,158
Supplies	-	-	-	-	-	1,418,289
Other services and charges	-	-	-	2,000	3,880	7,461,373
Debt service - principal and interest	-	-	-	-	-	3,195,654
Capital outlay	-	-	-	-	-	6,974,404
Other disbursements	-	-	-	-	-	80,758,212
Total disbursements	-	-	34,051	2,000	3,880	121,939,090
Excess (deficiency) of receipts over disbursements	-	-	(10,051)	(2,000)	4,120	1,589,382
Cash and investments - ending	\$ 7	\$ 600	\$ -	\$ -	\$ 4,120	\$ 34,418,104

WARRICK COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2013

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 2,355,426</u>	<u>\$ 99,973</u>

WARRICK COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2013

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
AT&T Capital Services Inc	E-911 Communications Equipment	\$ 102,484	8/1/2007	5/1/2017
Branch Banking & Trust Co.	Build Judicial Center	1,095,000	11/1/1995	11/1/2015
German American Bank	Highway Dura Patch	13,934	3/20/2011	3/20/2014
German American Bank	Highway Grad All	53,817	5/11/2010	5/11/2014
Motorola	Provide Better Radio Communication	<u>113,282</u>	12/15/2009	12/15/2019
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	\$ 1,335,000	\$ 189,280
Revenue bonds	Pay off Bonds and Infrastructure Improvements	10,340,000	876,473
Revenue bonds	Redevelopment District Tax Increment Revenue Bonds Series 2012	870,000	157,266
Notes and loans payable	2013 John Deere Loader/To replace old equipment	112,042	23,765
Notes and loans payable	2013 Road Hog/To replace old equipment	95,113	20,174
Notes and loans payable	Jail Renovation	<u>430,000</u>	<u>131,324</u>
Totals		<u>\$ 13,182,155</u>	<u>\$ 1,398,282</u>

WARRICK COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2013

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

	<u>Ending Balance</u>
Governmental activities:	
Infrastructure	\$ 184,201,463
Buildings	19,571,480
Machinery, equipment, and vehicles	<u>11,394,786</u>
Total capital assets	<u>\$ 215,167,729</u>

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



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

TO: THE OFFICIALS OF WARRICK COUNTY, INDIANA

Report on Compliance for the 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, 2013. 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 the 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, 2013.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE 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 the 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 types 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.


Paul D. Joyce, CPA
State Examiner

October 16, 2014

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTE

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

WARRICK COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2013

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 IOT ARRA Broadband	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				
Pigeon Twp. Sewer	Indiana Office of Community and Rural Affairs	14.228	A192-13-CF-12-110	488,016
Carquest Demolition		14.228	A192-13-DR2-09-227	16,486
Scales Lake Dam		14.228	A192-11-DR2-09-179	<u>534,779</u>
Total - CDBG - State-Administered CDBG Cluster				<u>1,039,281</u>
Total - Department of Housing and Urban Development				<u>1,039,281</u>
<u>Department of Justice</u>				
JAG Program Cluster				
Edward Byrne Memorial Justice Assistance Grant Program				
ICJI Byrne Jag 12	Indiana Criminal Justice Institute	16.738	11-DJ-031	19,278
EB MEM JAG 2013		16.738	2012-DJ-BX-0765	<u>19,966</u>
Total - Edward Byrne Memorial Justice Assistance Grant Program				<u>39,244</u>
ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government Edward Byrne Mem. JAG				
	Direct grant	16.804	2009-SB-B9-18-10	<u>42,382</u>
Total - JAG Program Cluster				<u>81,626</u>
Missing Children's Assistance				
Internet Crimes Against Children IN ICAC Task Force	Indiana State Police	16.543	2008-MC-CX-K006	1,670
		16.543	2011-MC-CX-K005	<u>2,762</u>
Total - Missing Children's Assistance				<u>4,432</u>
Total - Department of Justice				<u>86,058</u>
<u>Department of Transportation</u>				
Highway Planning and Construction Cluster				
Highway Planning and Construction				
Oak Grove Rd	Indiana Department of Transportation	20.205	DES#0400152	55,116
Lincoln Ave		20.205	DES#0500637	1,741,384
Bridge 371		20.205	DES#0800732	<u>53,505</u>
Total - Highway Planning and Construction Cluster				<u>1,850,005</u>
Highway Safety Cluster				
State and Community Highway Safety Operation Pull Over				
	Indiana Department of Transportation	20.600	C44P-3-089B	<u>5,883</u>
Total - Highway Safety Cluster				<u>5,883</u>
Interagency Hazardous Materials Public Sector Training and Planning Grants Haz Mat Preparedness				
	Indiana Department of Homeland Security	20.703	HM-HMP-0312-12-01-00	<u>19,840</u>
Total - Department of Transportation				<u>1,875,728</u>

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

WARRICK COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2013
(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 2011 Public Health Preparedness and Response for Bioterrorism	Indiana State Department of Health	93.069		<u>17,804</u>
Hospital Preparedness Program (HHP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Bioterrorism MRC	Indiana State Department of Health	93.074	1U90TP000521-01	<u>25,000</u>
Centers for Disease Control and Prevention - Investigations and Technical Assistance Preparedness Coord	Indiana State Department of Health	93.283	BPRS 186-70	<u>4,828</u>
Child Support Enforcement County IV-D Incent Prosecutor IV-D Incent Clerk IV-D Incentive Prosecutor Reimbursement Clerk Reimbursement Indirect Costs	Indiana Department of Child Services	93.563 93.563 93.563 93.563 93.563 93.563	County IV-D Incentive Prosecutor IV-D Incentive Clerk IV-D Incentive Prosecutor Reimbursement Clerk Reimbursement Indirect Costs	6,600 25,394 1,322 77,687 19,736 <u>38,354</u>
Subtotal - Child Support Enforcement				<u>169,093</u>
ARRA - Child Support Enforcement ARRA - Clerk IV-D Incent	Indiana Department of Child Services	93.563	ARRA - Clerk IV-D Incentive	<u>2,501</u>
Total - Child Support Enforcement				<u>171,594</u>
Total - Department of Health and Human Services				<u>219,226</u>
<u>Department of Homeland Security</u>				
Disaster Grants-Public Assistance (Presidentially Declared Disasters) 2013 Hurricane Sandy	Indiana Department of Homeland Security	97.036	2013 Hurricane Sandy	<u>8,087</u>
Emergency Management Performance Grants EMPG Salary Reimb EMPG 2011-12 EMA Comp	Indiana Department of Homeland Security	97.042 97.042	EDS# C44P-3-315B EDS# C44P-3-100B	38,889 <u>4,054</u>
Total - Emergency Management Performance Grants				<u>42,943</u>
Homeland Security Grant Program 2011 SHSP TF Equip Dist. 10 Task force 2011 SHSP CI/ACAMS 2011 SHSP Dist 10 Admin 2012 Dist 10 SHSP Grant 2012 Dist Allocation 2010 SHSP Dist 10 Admin Salary	Indiana Department of Homeland Security	97.067 97.067 97.067 97.067 97.067 97.067 97.067	EDS# C44P-2-288A EDS# C44P-2-001B EDS# C49P-3-158B EDS# C49P-2-290A EDS# C49P-4-004B EDS# C49P-3-398B EDS# C44P-2-403A	33,011 145,255 14,887 22,226 36,060 20,710 <u>22,051</u>
Total - Homeland Security Grant Program				<u>294,200</u>
Total - Department of Homeland Security				<u>345,230</u>
Total federal awards expended				<u>\$ 3,567,523</u>

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

WARRICK COUNTY
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Basis of Presentation

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

WARRICK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	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 _____

Highway Planning and Construction Cluster

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

Auditee qualified as low-risk auditee?	no
--	----

Section II - Financial Statement Findings

**FINDING 2013-001 - 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 mis-statements of the SEFA could remain undetected.

WARRICK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

During the audit of the SEFA, we noted the following errors: three programs were omitted from the schedule, the amounts reported for two federal programs as expended were materially incorrect, three grants were included that were not federal programs, some program names were reported incorrectly and a program that was funded through the American Recovery and Reinvestment Act was not separately identified as such. Audit adjustments were proposed, accepted by the County, and made to the SEFA presented in this report.

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 County Auditors of Indiana, Chapter 14)

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.

WARRICK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to subrecipients from each Federal program.
- (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."

***FINDING 2013-002 - INTERNAL CONTROLS OVER
FINANCIAL TRANSACTIONS AND REPORTING***

We noted the following deficiency in the internal control system of the County Clerk of the Circuit Court's Office related to financial transactions and reporting. We believe the following deficiency constitutes a material weakness:

Lack of Segregation of Duties: Control activities should be selected and developed at various levels of the County to reduce risks to the achievement of financial reporting objectives. The County Clerk's Office has not separated incompatible activities related to disbursements. The failure to establish these controls could enable material misstatements or irregularities to remain undetected.

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 Clerks of the Circuit Courts of Indiana, Chapter 13)

Section III - Federal Award Findings and Questioned Costs

No matters are reportable.

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AUDITEE PREPARED DOCUMENT

The subsequent document was provided by management of the County. The document is presented as intended by the County.

**Office of L. B. Dixie Dugan
Auditor of Warrick County, Indiana
Warrick Judicial Center
One County Square, Suite 240
Boonville, Indiana 47601
(812) 897-6110
auditor@warrickcounty.gov**

CORRECTIVE ACTION PLAN

Finding No. 2013-001, Internal Controls Over the Schedule of Expenditures and Federal Awards

**Contact Person Responsible for Corrective Action: Allan James
Contact Phone Number: 812.897.6115**

Description of Corrective Action Plan:

The Warrick County Auditor's Office has had and will continue to enact procedures which require departments to report detailed information on all grants received. We implemented the use of the Grant Summary Report in 2012 as provided by the SBOA. We have asked all departments to complete this form for all grants. We will now require all departments to resubmit this form each year. In addition we will require those departments that use federal grant funds to submit a Schedule of Expenditures of Federal Awards (SEFA), which must be signed by the department head. This form will be reviewed, receipts verified and approved by the Auditor's Office.

The three grants omitted from the SEFA schedule have been corrected. A new fund was created for one grant, the three child support and indirect costs program have been added to the schedule and one federal award was a onetime reimbursement for helping with Hurricane Sandy.

The three grants included with the federal awards that were not federal awards have been removed and added to the correct regular grant schedule. We will now have a separate spreadsheet for federal grant programs.

We have requested that the Commissioner's Office only pay the reimbursable amount from the grant fund on Department of Transportation grants with the remainder from the EDIT fund. This will insure the grants will have zero funds.

There is a definite need for improved communication between federal, state and local offices as well as the local county departments to the Auditor's Office. We plan to communicate to the local departments that they need to be accountable for correct information to the Auditor's Office.

Anticipated Completion Date: Immediate



**Allan James
First Deputy Auditor
10/08/2014**

Warrick County Clerk of Circuit Court

Sarah E. Redman
Clerk

One County Sq. Suite 200
Boonville, IN 47601

• (812) 897-6160 • clerk@warrickcounty.gov • (812) 897-6400 fax •

October 2, 2014

CORRECTIVE ACTION PLAN

FINDING NO. 2013-002 – INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING

Contact Person Responsible for Corrective Action: Sarah Redman
Contact Phone Number: (812) 897-6163

Description of Corrective Action Plan: When a check is issued, the deputy issuing the check has another deputy/clerk to verify and sign and/or stamp the check.

Anticipated Completion Date: Immediately

Please feel free to contact me with any questions. Thank you.

Respectfully,



Sarah Redman
Circuit Court Clerk
Warrick County

OTHER REPORT

In addition to this report, a Supplemental Compliance Report has been issued for the County. That report can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.