

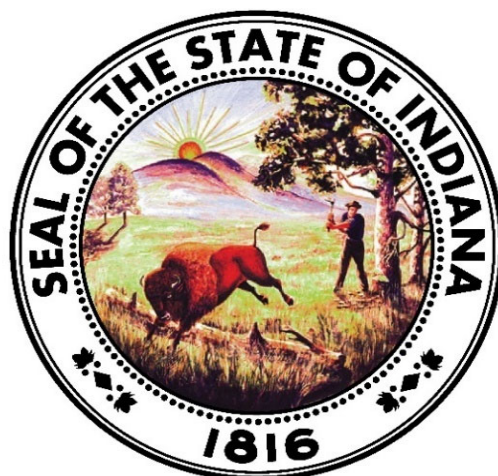
STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENT AUDIT REPORT

OF

WARRICK COUNTY, INDIANA

January 1, 2023 to December 31, 2023



FILED

08/15/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Michael Dietsch	01-01-23 to 12-31-24
County Treasurer	Judy M. Beem	01-01-23 to 12-31-24
Clerk of the Circuit Court	Patricia E. Perry	01-01-23 to 12-31-24
County Sheriff	Michael Wilder	01-01-23 to 12-31-24
County Recorder	Patricia A. Brooks	01-01-23 to 12-31-24
President of the Board of County Commissioners	Terry Phillippe	01-01-23 to 12-31-24
President of the County Council	Greg Richmond Brad Overton	01-01-23 to 12-31-23 01-01-24 to 12-31-24
Animal Control Supervisor	Danielle Barnes (Vacant) David Ruckoldt (Vacant) Monica Freeman	01-01-23 to 12-13-23 12-14-23 to 01-02-24 01-03-24 to 02-14-24 02-15-24 to 05-19-24 05-20-24 to 12-31-24



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF WARRICK COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Warrick County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2023, and the related notes to the financial statement as listed in the Table of Contents.

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 and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of and for the year ended December 31, 2023, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of and for the year ended December 31, 2023, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the 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 the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises 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, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 31, 2024, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of the County's 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.



Beth Kelley, CPA, CFE
Deputy State Examiner

July 31, 2024

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES AND OTHER INFORMATION

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.

The County's Annual Financial Report information can be found on the Indiana Gateway for Government Units 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 County's Annual Financial Report 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 other information presented was approved by management of the County. It is 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, 2023

Fund	Cash and Investments		Cash and Investments	
	01-01-23	Receipts	Disbursements	12-31-23
Treasurer After Settlement Collections	\$ 2,601,208	\$ 2,505,326	\$ 2,601,208	\$ 2,505,326
Jail Inmates Commissary Fund	240,484	236,587	178,842	298,229
Clerk Trust	1,799,122	4,806,599	4,419,745	2,185,976
ISETS	2,073	373,579	373,634	2,018
Clerk Court Ordered Investments	223,137	27,925	60,000	191,062
Jail Inmates Fund #2	75,861	309,540	292,133	93,268
General	10,324,897	22,651,433	20,899,191	12,077,139
Accident Report	34,738	17,411	5,619	46,530
Campaign Finance Enforcement	1,750	-	-	1,750
LIT Economic Development	10,446,952	4,696,780	4,540,512	10,603,220
City And Town Court Costs	105,332	14,180	-	119,512
Clerk's Records Perpetuation	334,978	49,886	21,446	363,418
Community Transition Program	64,896	5,500	17,550	52,846
Convention Visitor&Tourism	334,390	277,076	145,000	466,466
Sales Disclosure-County Share	121,424	16,670	-	138,094
Cumulative Bridge	511,065	358,617	263,564	606,118
Cumulative Capital Development	2,416,608	836,884	497,624	2,755,868
Cumulative Drainage	82,446	221,096	178,519	125,023
Drug Free Community	32,270	14,592	14,704	32,158
Emergency Plan/Right To Know	37,321	4,818	3,901	38,238
Extradition & Sheriff's Assist	10,245	-	-	10,245
Firearms Training	64,487	3,375	58	67,804
Health	430,733	890,792	887,816	433,709
Identification Security Protec	213,285	8,914	-	222,199
Landfill Closure/Post Closure	318,887	-	21,725	297,162
Local Health Maintenance	153,540	49,789	37,196	166,133
Local Road & Street	405,755	1,338,927	1,325,742	418,940
LIT PUBLIC SAFETY COUNTY SHARE	2,807,253	8,469,554	6,246,612	5,030,195
Motor Vehicle Highway Restrict	1,437,566	2,242,676	2,824,365	855,877
Medical Care For Inmates	12,129	2,774	-	14,903
Misdemeanant	16,399	39,035	30,045	25,389
Motor Vehicle Highway	2,438,337	3,470,830	3,419,150	2,490,017
Park Nonrevert Capital	3,025	-	-	3,025
Park Nonreverting Operating	5	-	-	5
Plat Book	182,133	32,210	9,780	204,563
Rainy Day	2,292,223	1,443,546	279,070	3,456,699
Recorder Records Perpetuation	1,014,339	259,153	226,076	1,047,416
Sex & Violent Offender County	12,593	3,317	45	15,865
Sheriff's Pension Trust	50,622	45,627	50,622	45,627
Storm Water Management Oper	926,077	1,279,288	1,245,904	959,461
Supplemental Public Defender	144,960	34,662	-	179,622
Surplus/Excess Tax	263,982	159,433	85,629	337,786
Surveyor's Corner Perpetuation	379,963	44,570	4,500	420,033
Tax Sale Redemption	20,982	75,486	60,207	36,261
Tax Sale Surplus	1,033,235	1,037,421	1,217,185	853,471
Local Health Dept Trust Acct	80,034	29,587	28,800	80,821
Vehicle Inspection	911	-	-	911
Guardian Ad Litem	18,911	14,155	12,962	20,104
Election And Registration	243,926	271,983	121,223	394,686
County Elected Officials Train	60,690	9,393	9,835	60,248
Park & Recreation	835,037	1,134,285	913,230	1,056,092
Statewide 911	1,393,597	806,750	392,839	1,807,508
Adult Probation Administrative	46,251	24,475	19,579	51,147
Juvenile Probation Administrat	10	-	-	10
Sheriff Sale Administration	5,559	10,899	12,300	4,158
Local Ordinance Violations	3,630	200	-	3,830
Insurance	2,079,408	7,693,359	7,418,072	2,354,695
PR Withholding-Insurance	(14,860)	379,338	377,934	(13,456)
PR Withholding-Child Support	335	110	110	335
PR Withholding-Deferred Comp	-	160,447	160,447	-
PR Withholding-Federal	5,324	1,361,699	1,361,712	5,311
PR Withholding-FICA & Medicare	243	1,248,574	1,248,574	243
PR Withholding-Perf	1,736	164,929	164,929	1,736
PR Withholding-Sheriff Pension	-	70,457	70,457	-
PR Withholding-State	-	676,676	676,676	-
PR Withholding-Union Dues	20	6,425	6,425	20

WARRICK COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-23			12-31-23
PR Withholding-Garnishments	1,451	41,498	41,498	1,451
Settlement	1	84,706,773	84,706,774	-
Wheel Tax	2,648	53,654	53,870	2,432
Surtax	141,586	1,403,427	1,422,913	122,100
CVET Agency	-	195,342	195,342	-
Financial Institution Tax	-	408,803	408,803	-
State Fines And Forfeitures	226	2,463	2,483	206
Infraction Judgements	2,725	45,373	44,708	3,390
Special Death Benefit	535	3,905	3,860	580
Sales Disclosure-State Share	1,450	16,670	17,000	1,120
Coroners Training & Cont Ed	1,183	12,908	12,839	1,252
Interstate Compact-State Share	125	2,250	2,375	-
Mortgage Recording Fee-State	491	5,785	5,798	478
Sex And Violent Offender State	63	369	385	47
Child Restraint Violation Fine	-	325	300	25
Forest Reserve	-	360	360	-
Inheritance Tax	90	-	-	90
Education Plate Fees Agency	37	826	863	-
Riverboat Revenue Sharing	-	359,320	359,320	-
Convention-Visitor&Tourism P	-	277,076	277,076	-
93,563 Prosecutor Pca	2,043	938	668	2,313
93,563 Title IV-D Incentive	46,288	15,742	19,511	42,519
93,563 Prosecutor IV-D Incent	114,629	23,679	5,471	132,837
93,563 Clerk IV-D Incentive	92,945	15,770	19,497	89,218
Homestead Credit Rebate	8,189	-	-	8,189
Event Center Local Grant	17,754	15,000	23,543	9,211
Reassessment	1,295,404	471,624	657,895	1,109,133
Opioid Restricted Funds	150,552	42,144	-	192,696
Opioid Unrestricted Funds	64,291	11,504	-	75,795
Adult Probation-Circuit	121,468	26,902	4,397	143,973
Adult Prob-Superiors	529,358	25,345	16,220	538,483
Juvenile Prob-Circuit	45,348	-	979	44,369
Juvenile Prob-Superiors	1,470	-	-	1,470
Alcohol And Drug Services	53,592	-	-	53,592
Law Enforcement Cont Ed	3,353	6,225	6,409	3,169
Jury User Fees	21,872	9,642	5,367	26,147
Pretrial Diversion	160,211	144,340	161,508	143,043
Highway Donations	370,639	24,545	25,605	369,579
Communication Donations	2,760	-	-	2,760
K-9/Sheriff Donations	9,640	14,145	4,405	19,380
Park N/R Donations	1,863	-	-	1,863
D.A.R.E. Donations	284	-	-	284
EMS Donations	2,299	-	-	2,299
Circuit Court Donations	756	-	-	756
Animal Control Donations	2,425	-	-	2,425
Clock Donation Fund	2,393	-	-	2,393
Weights and Measurers Violatio	100	300	-	400
Public Nuisance Violations	7,255	175	-	7,430
Animal Care and Keeping Fund	1,278	-	-	1,278
Unsafe Building Fund	-	6,265	-	6,265
2012 Redevelopment Bond (Sr 62	105	-	-	105
2015 Redevelopment Bonds Epwo	641	-	-	641
2015 Redevelopment Bonds Reser	798,261	-	-	798,261
2017 Redevel Ban	22,783	-	-	22,783
TIF-Epworth Road	10,442,931	6,745,290	3,720,926	13,467,295
TIF- Northwest Warrick Ind Pk	635,643	219,769	134,591	720,821
General Obligation Bond 2018	357,308	5,556	14,154	348,710
2019 Redevelop Refunding Bond	22,342	-	-	22,342
TIF Howard Nevins Corridor	-	71,550	-	71,550
Park Rec Dist Bond 2007	112,473	458	-	112,931
2019 Econ Develop Rev Bond	157,315	-	40,200	117,115
G.O. Bond 2018 Debt	574,141	1,105,406	1,115,275	564,272
Park Rec Dist Bond 2019	89,823	93,671	79,706	103,788
G.O. Bond 2023 Debt	-	1,850,000	-	1,850,000
Wccc Program Income	237,884	114,974	129,806	223,052
Edit-Construction	4,910,124	5,115,808	4,817,178	5,208,754

WARRICK COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-23			12-31-23
Warrick Redevelopment Comm	16,298	18,401	20,399	14,300
Warrick County Law Enforcement	21,101	302	7,849	13,554
Building Commission	364,957	175,420	201,049	339,328
Cash Seizure/Evidence	57,072	-	-	57,072
Sheriff Community Service	27,539	6,685	21,504	12,720
Commissioners Sale	153	-	-	153
Economic Development Comm	45,530	-	-	45,530
Families In Transition	11,532	-	-	11,532
Escrow/Retainer Account	536,959	188,925	335,085	390,799
DD/DC Program Income	167,925	160,868	104,901	223,892
Sheriff Cont Ed Law	20,001	1,986	-	21,987
Park Rec Dist Bond 2019	324,688	67,229	-	391,917
Road Usage Agreement	2,500	1,500	-	4,000
LIT- Public Safety Jail Saving	1,752,000	2,443,546	923,207	3,272,339
Payroll Check Return Clearing	-	3,290	-	3,290
PR Withholding-Health Savings	145	-	-	145
PR Withholding- FOP	-	13,532	13,530	2
LIT PUBLIC SAFETY	-	13,209,035	13,209,035	-
LIT	-	17,120,739	17,120,739	-
Warrick County Victim's Assist	-	79,740	66,293	13,447
Federal Forfeiture Fund	7,396	-	6,190	1,206
Justice Partners Addictions Re	36,281	10,000	2,669	43,612
Foster Care-Title IV-E	2,558	3,418	-	5,976
Foster Care-Title IV-E 2023	-	4,669	-	4,669
Public Health Emerg Prepare	20,000	-	-	20,000
Pub Hlth Emerg Prepare 22-23	-	33,950	88	33,862
IMMUNIZATION COOPERATIVE AGREE	(240)	315	-	75
IMMUNIZATION FOR CHILDRE 22-24	-	30,176	30,981	(805)
COOP AGREE PUB HLTH CRIS RESP	262,546	82,500	150,007	195,039
Workforce Dev Coop Agreement	82,500	247,500	-	330,000
COOP AGREE FOR EMERG RESPONSE	1,000	-	-	1,000
BULLETPROOF VEST PARTNERSHIP	(364)	4,363	3,591	408
Inet Crimes Agnst Child	2,744	13,696	5,546	10,894
Hazard Mtl Emerg Prepare 2022	(5,475)	5,475	-	-
DEVELOP COOP AND COG PLAN	-	4,800	4,800	-
WARRICK EMPG SALARY 2022	-	44,828	44,828	-
PRE-DISASTER MITIGATION	(10,000)	10,000	-	-
20.205 Lincoln Ave	212,889	-	-	212,889
20.205 Oak Grove Rd	434,774	-	-	434,774
20.205 Oak Grove R/W	51,284	-	-	51,284
Bell Road	(36,281)	36,281	-	-
Warrick Trails Srts	15,458	-	-	15,458
Bridge 113	12,384	-	-	12,384
Telephone Road	120,482	282,712	437,800	(34,606)
Bridge 310 2020-2024	2,176	68,424	102,203	(31,603)
Bridge 200 2020-2024	2,912	18,171	7,753	13,330
Bridge Inspection 2021-2024	16,146	54,184	73,026	(2,696)
Epworth Rd from SR662 TO SR66	27,083	177,721	118,547	86,257
Bridge 140 Replacement	-	48,520	54,248	(5,728)
CARES ELECTION 2020	1	-	1	-
ARP CORONA LOCAL FISCAL REC V	6,689,133	304,011	3,531,199	3,461,945
OCRA COVID 19 RESPONSE PHASE 3	-	250,000	250,000	-
LOCAL ASSIST TRIBAL CONSIST	50,000	50,000	-	100,000
2023 Problem Solving Grant	8,000	-	6,131	1,869
Railroad Grade Crossing Fund	5,108	11,027	-	16,135
2020 Problem Solving Grant	2,008	-	-	2,008
Court Interpreter Grant	446	-	446	-
Partial 2023 Problem Solving	-	10,000	5,028	4,972
CASA 2019 Capacity Grant GAL/C	-	13,550	13,550	-
22 GAL/CASA MG/CG	-	36,236	36,236	-
CASA Wellness Grant	-	2,500	2,500	-
Community Crossing MG 2022-1	4,733	-	4,733	-
Community Crossing MG 2022-2	-	759,663	759,662	1
Community Crossing MG 2023-1	-	966,822	930,893	35,929
IV-E Public Defender	825	-	825	-
2021 PRETRIAL	4,914	-	599	4,315

WARRICK COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
ISDH REM-COVID	5,983	-	-	5,983
REM-COVID VACCINE	20,359	-	-	20,359
VIPR Vacc Ins Pmt Reim 22-23	-	131,545	22,252	109,293
CHAS/MARG KINDERMANN CLOCK ME	3,248	1,173	-	4,421
2022 LAW ENFORCEMENT TRAINING	76,711	46,085	71,013	51,783
WC Community Corrections Even	(475)	3,374	2,800	99
WC Community Corrections Odd	227	272,076	241,682	30,621
DCCC Adult Comm Based Supervis	26,946	-	26,250	696
2021 DCCC Adult Comm Based Sup	4,323	5,700	3,731	6,292
Duke Energy 2020 Local Grant	5,000	-	-	5,000
Community Safety-Center Point	56	-	56	-
Totals	<u>\$ 82,343,512</u>	<u>\$ 213,670,176</u>	<u>\$ 203,016,356</u>	<u>\$ 92,997,332</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. Amounts received from one or more of the following: property tax, local income tax, wheel tax, innkeeper's 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. 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 the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

WARRICK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions 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. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines 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. Amounts received 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).

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

Other receipts. Amounts received from various sources, including, but 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. Amounts disbursed 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. Amounts disbursed for 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, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service - principal and interest. Amounts disbursed for 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. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Utility operating expenses. Amounts disbursed for operating the utilities.

Other disbursements. Amounts disbursed for various other purposes including, but 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, make transfers 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 amounts 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 amounts 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 December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. 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, the following: 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 Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

WARRICK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

INPRS 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
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

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.

WARRICK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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. This is a result of five funds being federal grants that are reimbursement type grants. The reimbursements for expenditures were not received as of December 31, 2023. The cash deficit in the PR Withholding-Insurance fund was set up as a payroll fund, which may from time to time have a deficit cash balance due to timing of premium deductions and disbursements.

Note 8. Holding Corporation

The County has entered into a capital lease with the Warrick County, Indiana Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. The first lease payment is not due until January 15, 2025.

Note 9. Other Postemployment Benefits

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

Note 10. Combined Funds

Funds related to the Clerk Trust and ISETS funds were reported individually in the current financial statement but were combined into one fund for the prior financial statement.

Note 11. Subsequent Event

On August 14, 2023, the County entered a lease agreement with the Warrick County, Indiana Building Corporation (Building Corporation) for the construction of a new correctional facility. On July 18, 2024, the County received \$5,830,000 that was receipted into the Warrick Co. In Scrty Fclty 2023 fund for the sale of the existing jail to the Building Corporation. Lease payments are scheduled to begin in 2025. The lease payment due for the year 2025 will be \$3,452,500.

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OTHER INFORMATION

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Treasurer After Settlement Collections	Jail Inmates Commissary Fund	Clerk Trust	ISETS	Clerk Court Ordered Investments	Jail Inmates Fund #2
Cash and investments - beginning	\$ 2,601,208	\$ 240,484	\$ 1,799,122	\$ 2,073	\$ 223,137	\$ 75,861
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,505,326	236,587	4,806,599	373,579	27,925	309,540
Total receipts	2,505,326	236,587	4,806,599	373,579	27,925	309,540
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,601,208	178,842	4,419,745	373,634	60,000	292,133
Total disbursements	2,601,208	178,842	4,419,745	373,634	60,000	292,133
Excess (deficiency) of receipts over (under) disbursements	(95,882)	57,745	386,854	(55)	(32,075)	17,407
Cash and investments - ending	\$ 2,505,326	\$ 298,229	\$ 2,185,976	\$ 2,018	\$ 191,062	\$ 93,268

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	General	Accident Report	Campaign Finance Enforcement	LIT Economic Development	City And Town Court Costs	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 10,324,897	\$ 34,738	\$ 1,750	\$ 10,446,952	\$ 105,332	\$ 334,978
Receipts:						
Taxes	16,376,883	-	-	-	-	-
Licenses and permits	101,569	-	-	-	-	-
Intergovernmental receipts	370,917	-	-	4,696,766	-	-
Charges for services	428,262	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	5,373,802	17,411	-	14	14,180	49,886
Total receipts	22,651,433	17,411	-	4,696,780	14,180	49,886
Disbursements:						
Personal services	16,261,171	-	-	829,087	-	-
Supplies	584,509	-	-	22,823	-	-
Other services and charges	3,616,858	5,619	-	2,537,906	-	-
Capital outlay	436,653	-	-	1,150,696	-	21,446
Other disbursements	-	-	-	-	-	-
Total disbursements	20,899,191	5,619	-	4,540,512	-	21,446
Excess (deficiency) of receipts over (under) disbursements	1,752,242	11,792	-	156,268	14,180	28,440
Cash and investments - ending	\$ 12,077,139	\$ 46,530	\$ 1,750	\$ 10,603,220	\$ 119,512	\$ 363,418

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Community Transition Program	Convention Visitor&Tourism	Sales Disclosure-County Share	Cumulative Bridge	Cumulative Capital Development
Cash and investments - beginning	\$ 64,896	\$ 334,390	\$ 121,424	\$ 511,065	\$ 2,416,608
Receipts:					
Taxes	-	-	-	324,297	756,341
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,947	4,544
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	5,500	277,076	16,670	32,373	75,999
Total receipts	5,500	277,076	16,670	358,617	836,884
Disbursements:					
Personal services	17,550	-	-	263,564	-
Supplies	-	-	-	-	-
Other services and charges	-	145,000	-	-	211,951
Capital outlay	-	-	-	-	285,673
Other disbursements	-	-	-	-	-
Total disbursements	17,550	145,000	-	263,564	497,624
Excess (deficiency) of receipts over (under) disbursements	(12,050)	132,076	16,670	95,053	339,260
Cash and investments - ending	\$ 52,846	\$ 466,466	\$ 138,094	\$ 606,118	\$ 2,755,868

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Cumulative Drainage	Drug Free Community	Emergency Plan/Right To Know	Extradition & Sheriff's Assist	Firearms Training	Health
Cash and investments - beginning	\$ 82,446	\$ 32,270	\$ 37,321	\$ 10,245	\$ 64,487	\$ 430,733
Receipts:						
Taxes	199,364	-	-	-	-	515,464
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,398	-	-	-	-	3,096
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	20,334	14,592	4,818	-	3,375	372,232
Total receipts	221,096	14,592	4,818	-	3,375	890,792
Disbursements:						
Personal services	122,263	-	300	-	-	809,721
Supplies	6,361	-	1,027	-	-	44,731
Other services and charges	47,900	14,704	2,574	-	58	33,190
Capital outlay	1,995	-	-	-	-	174
Other disbursements	-	-	-	-	-	-
Total disbursements	178,519	14,704	3,901	-	58	887,816
Excess (deficiency) of receipts over (under) disbursements	42,577	(112)	917	-	3,317	2,976
Cash and investments - ending	\$ 125,023	\$ 32,158	\$ 38,238	\$ 10,245	\$ 67,804	\$ 433,709

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Identification Security Protec	Landfill Closure/Post Closure	Local Health Maintenance	Local Road & Street	LIT PUBLIC SAFETY COUNTY SHARE	Motor Vehicle Highway Restrict
Cash and investments - beginning	\$ 213,285	\$ 318,887	\$ 153,540	\$ 405,755	\$ 2,807,253	\$ 1,437,566
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,242,684	8,464,129	2,242,676
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	8,914	-	49,789	96,243	5,425	-
Total receipts	8,914	-	49,789	1,338,927	8,469,554	2,242,676
Disbursements:						
Personal services	-	-	35,414	-	2,707,648	384,917
Supplies	-	-	1,331	731,401	80,558	2,439,448
Other services and charges	-	21,725	451	199,140	1,313,380	-
Capital outlay	-	-	-	395,201	2,145,026	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	21,725	37,196	1,325,742	6,246,612	2,824,365
Excess (deficiency) of receipts over (under) disbursements	8,914	(21,725)	12,593	13,185	2,222,942	(581,689)
Cash and investments - ending	\$ 222,199	\$ 297,162	\$ 166,133	\$ 418,940	\$ 5,030,195	\$ 855,877

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Medical Care For Inmates	Misdemeanant	Motor Vehicle Highway	Park Nonrevert Capital	Park Nonreverting Operating	Plat Book
Cash and investments - beginning	\$ 12,129	\$ 16,399	\$ 2,438,337	\$ 3,025	\$ 5	\$ 182,133
Receipts:						
Taxes	-	-	1,188,154	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	2,242,676	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,774	39,035	40,000	-	-	32,210
Total receipts	2,774	39,035	3,470,830	-	-	32,210
Disbursements:						
Personal services	-	30,045	2,986,618	-	-	-
Supplies	-	-	183,602	-	-	-
Other services and charges	-	-	247,704	-	-	9,780
Capital outlay	-	-	1,226	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	30,045	3,419,150	-	-	9,780
Excess (deficiency) of receipts over (under) disbursements	2,774	8,990	51,680	-	-	22,430
Cash and investments - ending	\$ 14,903	\$ 25,389	\$ 2,490,017	\$ 3,025	\$ 5	\$ 204,563

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Rainy Day	Recorder Records Perpetuation	Sex & Violent Offender County	Sheriff's Pension Trust	Storm Water Management Oper	Supplemental Public Defender
Cash and investments - beginning	\$ 2,292,223	\$ 1,014,339	\$ 12,593	\$ 50,622	\$ 926,077	\$ 144,960
Receipts:						
Taxes	-	-	-	-	1,278,503	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	198,711	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,443,546	60,442	3,317	45,627	785	34,662
Total receipts	1,443,546	259,153	3,317	45,627	1,279,288	34,662
Disbursements:						
Personal services	279,070	89,455	-	50,622	613,715	-
Supplies	-	-	-	-	19,031	-
Other services and charges	-	90,854	-	-	162,057	-
Capital outlay	-	45,767	45	-	451,101	-
Other disbursements	-	-	-	-	-	-
Total disbursements	279,070	226,076	45	50,622	1,245,904	-
Excess (deficiency) of receipts over (under) disbursements	1,164,476	33,077	3,272	(4,995)	33,384	34,662
Cash and investments - ending	\$ 3,456,699	\$ 1,047,416	\$ 15,865	\$ 45,627	\$ 959,461	\$ 179,622

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Surplus/Excess Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Dept Trust Acct	Vehicle Inspection
Cash and investments - beginning	\$ 263,982	\$ 379,963	\$ 20,982	\$ 1,033,235	\$ 80,034	\$ 911
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	44,570	-	1,037,421	29,587	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	159,433	-	75,486	-	-	-
Total receipts	159,433	44,570	75,486	1,037,421	29,587	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	4,500	-	-	28,800	-
Capital outlay	85,629	-	60,207	1,217,185	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	85,629	4,500	60,207	1,217,185	28,800	-
Excess (deficiency) of receipts over (under) disbursements	73,804	40,070	15,279	(179,764)	787	-
Cash and investments - ending	\$ 337,786	\$ 420,033	\$ 36,261	\$ 853,471	\$ 80,821	\$ 911

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Guardian Ad Litem	Election And Registration	County Elected Officials Train	Park & Recreation	Statewide 911	Adult Probation Administrative
Cash and investments - beginning	\$ 18,911	\$ 243,926	\$ 60,690	\$ 835,037	\$ 1,393,597	\$ 46,251
Receipts:						
Taxes	-	162,045	-	386,675	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	974	-	2,322	-	-
Charges for services	-	299	-	706,689	-	24,375
Fines and forfeits	-	-	-	-	-	-
Other receipts	14,155	108,665	9,393	38,599	806,750	100
Total receipts	14,155	271,983	9,393	1,134,285	806,750	24,475
Disbursements:						
Personal services	10,000	75,831	-	668,209	-	19,579
Supplies	292	1,892	-	65,367	-	-
Other services and charges	2,670	21,640	9,835	166,722	389,801	-
Capital outlay	-	21,860	-	12,932	3,038	-
Other disbursements	-	-	-	-	-	-
Total disbursements	12,962	121,223	9,835	913,230	392,839	19,579
Excess (deficiency) of receipts over (under) disbursements	1,193	150,760	(442)	221,055	413,911	4,896
Cash and investments - ending	\$ 20,104	\$ 394,686	\$ 60,248	\$ 1,056,092	\$ 1,807,508	\$ 51,147

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Juvenile Probation Administrat	Sheriff Sale Administration	Local Ordinance Violations	Insurance	PR Withholding-Insurance
Cash and investments - beginning	\$ 10	\$ 5,559	\$ 3,630	\$ 2,079,408	\$ (14,860)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	200	-	-
Other receipts	-	10,899	-	7,693,359	379,338
Total receipts	-	10,899	200	7,693,359	379,338
Disbursements:					
Personal services	-	-	-	7,417,468	377,934
Supplies	-	-	-	-	-
Other services and charges	-	12,300	-	-	-
Capital outlay	-	-	-	604	-
Other disbursements	-	-	-	-	-
Total disbursements	-	12,300	-	7,418,072	377,934
Excess (deficiency) of receipts over (under) disbursements	-	(1,401)	200	275,287	1,404
Cash and investments - ending	\$ 10	\$ 4,158	\$ 3,830	\$ 2,354,695	\$ (13,456)

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	PR Withholding-Child Support	PR Withholding-Deferred Comp	PR Withholding-Federal	PR Withholding-FICA & Medicare
Cash and investments - beginning	\$ 335	\$ -	\$ 5,324	\$ 243
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	110	160,447	1,361,699	1,248,574
Total receipts	<u>110</u>	<u>160,447</u>	<u>1,361,699</u>	<u>1,248,574</u>
Disbursements:				
Personal services	110	160,447	1,361,712	1,248,574
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>110</u>	<u>160,447</u>	<u>1,361,712</u>	<u>1,248,574</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>-</u>	<u>(13)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 335</u>	<u>\$ -</u>	<u>\$ 5,311</u>	<u>\$ 243</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	PR Withholding-Perf	PR Withholding-Sheriff Pension	PR Withholding-State	PR Withholding-Union Dues
Cash and investments - beginning	\$ 1,736	\$ -	\$ -	\$ 20
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	70,457	-	-
Fines and forfeits	-	-	-	-
Other receipts	164,929	-	676,676	6,425
Total receipts	<u>164,929</u>	<u>70,457</u>	<u>676,676</u>	<u>6,425</u>
Disbursements:				
Personal services	164,929	70,457	676,676	6,425
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>164,929</u>	<u>70,457</u>	<u>676,676</u>	<u>6,425</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,736</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	PR Withholding-Garnishments	Settlement	Wheel Tax	Surtax	CVET Agency
Cash and investments - beginning	\$ 1,451	\$ 1	\$ 2,648	\$ 141,586	\$ -
Receipts:					
Taxes	-	74,926,734	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	195,342
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	41,498	9,780,039	53,654	1,403,427	-
Total receipts	<u>41,498</u>	<u>84,706,773</u>	<u>53,654</u>	<u>1,403,427</u>	<u>195,342</u>
Disbursements:					
Personal services	41,498	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	84,706,774	53,870	1,422,913	195,342
Other disbursements	-	-	-	-	-
Total disbursements	<u>41,498</u>	<u>84,706,774</u>	<u>53,870</u>	<u>1,422,913</u>	<u>195,342</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>(1)</u>	<u>(216)</u>	<u>(19,486)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,451</u>	<u>\$ -</u>	<u>\$ 2,432</u>	<u>\$ 122,100</u>	<u>\$ -</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Financial Institution Tax	State Fines And Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure-State Share	Coroners Training & Cont Ed
Cash and investments - beginning	\$ -	\$ 226	\$ 2,725	\$ 535	\$ 1,450	\$ 1,183
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	408,803	2,463	45,373	3,905	16,670	12,908
Total receipts	408,803	2,463	45,373	3,905	16,670	12,908
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	408,803	2,483	44,708	3,860	17,000	12,839
Other disbursements	-	-	-	-	-	-
Total disbursements	408,803	2,483	44,708	3,860	17,000	12,839
Excess (deficiency) of receipts over (under) disbursements	-	(20)	665	45	(330)	69
Cash and investments - ending	\$ -	\$ 206	\$ 3,390	\$ 580	\$ 1,120	\$ 1,252

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Interstate Compact-State Share	Mortgage Recording Fee-State	Sex And Violent Offender State	Child Restraint Violation Fine	Forest Reserve	Inheritance Tax
Cash and investments - beginning	\$ 125	\$ 491	\$ 63	\$ -	\$ -	\$ 90
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,250	5,785	369	325	360	-
Total receipts	2,250	5,785	369	325	360	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	385	-	-	-
Capital outlay	2,375	5,798	-	300	360	-
Other disbursements	-	-	-	-	-	-
Total disbursements	2,375	5,798	385	300	360	-
Excess (deficiency) of receipts over (under) disbursements	(125)	(13)	(16)	25	-	-
Cash and investments - ending	\$ -	\$ 478	\$ 47	\$ 25	\$ -	\$ 90

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Education Plate Fees Agency	Riverboat Revenue Sharing	Convention- Visitor & Tourism P	93.563 Prosecutor Pca	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incent
Cash and investments - beginning	\$ 37	\$ -	\$ -	\$ 2,043	\$ 46,288	\$ 114,629
Receipts:						
Taxes	-	-	277,076	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	826	359,320	-	938	15,742	23,679
Total receipts	826	359,320	277,076	938	15,742	23,679
Disbursements:						
Personal services	-	-	-	-	15,813	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	277,076	668	3,698	5,471
Capital outlay	863	359,320	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	863	359,320	277,076	668	19,511	5,471
Excess (deficiency) of receipts over (under) disbursements	(37)	-	-	270	(3,769)	18,208
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 2,313	\$ 42,519	\$ 132,837

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	93.563 Clerk IV-D Incentive	Homestead Credit Rebate	Event Center Local Grant	Reassessment	Opioid Restricted Funds	Opioid Unrestricted Funds
Cash and investments - beginning	\$ 92,945	\$ 8,189	\$ 17,754	\$ 1,295,404	\$ 150,552	\$ 64,291
Receipts:						
Taxes	-	-	-	411,456	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	2,472	-	-
Charges for services	-	-	-	250	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	15,770	-	15,000	57,446	42,144	11,504
Total receipts	15,770	-	15,000	471,624	42,144	11,504
Disbursements:						
Personal services	-	-	-	342,596	-	-
Supplies	18,091	-	23,543	5,539	-	-
Other services and charges	55	-	-	309,760	-	-
Capital outlay	1,351	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	19,497	-	23,543	657,895	-	-
Excess (deficiency) of receipts over (under) disbursements	(3,727)	-	(8,543)	(186,271)	42,144	11,504
Cash and investments - ending	\$ 89,218	\$ 8,189	\$ 9,211	\$ 1,109,133	\$ 192,696	\$ 75,795

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Adult Probation-Circuit	Adult Prob-Superiors	Juvenile Prob-Circuit	Juvenile Prob-Superiors	Alcohol And Drug Services
Cash and investments - beginning	\$ 121,468	\$ 529,358	\$ 45,348	\$ 1,470	\$ 53,592
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	490	25,345	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	26,412	-	-	-	-
Total receipts	26,902	25,345	-	-	-
Disbursements:					
Personal services	663	-	-	-	-
Supplies	1,208	2,950	34	-	-
Other services and charges	2,040	6,753	444	-	-
Capital outlay	486	6,517	501	-	-
Other disbursements	-	-	-	-	-
Total disbursements	4,397	16,220	979	-	-
Excess (deficiency) of receipts over (under) disbursements	22,505	9,125	(979)	-	-
Cash and investments - ending	\$ 143,973	\$ 538,483	\$ 44,369	\$ 1,470	\$ 53,592

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Law Enforcement Cont Ed	Jury User Fees	Pretrial Diversion	Highway Donations	Communication Donations	K-9/Sheriff Donations
Cash and investments - beginning	\$ 3,353	\$ 21,872	\$ 160,211	\$ 370,639	\$ 2,760	\$ 9,640
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	6,225	9,642	144,340	24,545	-	14,145
Total receipts	6,225	9,642	144,340	24,545	-	14,145
Disbursements:						
Personal services	-	5,367	117,054	-	-	-
Supplies	-	-	194	-	-	-
Other services and charges	6,409	-	44,260	25,605	-	4,405
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	6,409	5,367	161,508	25,605	-	4,405
Excess (deficiency) of receipts over (under) disbursements	(184)	4,275	(17,168)	(1,060)	-	9,740
Cash and investments - ending	\$ 3,169	\$ 26,147	\$ 143,043	\$ 369,579	\$ 2,760	\$ 19,380

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Park N/R Donations	D.A.R.E. Donations	EMS Donations	Circuit Court Donations	Animal Control Donations	Clock Donation Fund
Cash and investments - beginning	\$ 1,863	\$ 284	\$ 2,299	\$ 756	\$ 2,425	\$ 2,393
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	-
Cash and investments - ending	\$ 1,863	\$ 284	\$ 2,299	\$ 756	\$ 2,425	\$ 2,393

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Weights and Measurers Violatio	Public Nuisance Violations	Animal Care and Keeping Fund	Unsafe Building Fund	2012 Redevelopment Bond (Sr 62
Cash and investments - beginning	\$ 100	\$ 7,255	\$ 1,278	\$ -	\$ 105
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	175	-	-	-
Fines and forfeits	300	-	-	-	-
Other receipts	-	-	-	6,265	-
Total receipts	<u>300</u>	<u>175</u>	<u>-</u>	<u>6,265</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>300</u>	<u>175</u>	<u>-</u>	<u>6,265</u>	<u>-</u>
Cash and investments - ending	<u>\$ 400</u>	<u>\$ 7,430</u>	<u>\$ 1,278</u>	<u>\$ 6,265</u>	<u>\$ 105</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	2015 Redevelopment Bonds Epwo	2015 Redevelopment Bonds Reser	2017 Redevel Ban	TIF-Epworth Road	TIF- Northwest Warrick Ind Pk
Cash and investments - beginning	\$ 641	\$ 798,261	\$ 22,783	\$ 10,442,931	\$ 635,643
Receipts:					
Taxes	-	-	-	6,741,527	212,691
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	3,763	7,078
Total receipts	-	-	-	6,745,290	219,769
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	3,720,926	134,591
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	3,720,926	134,591
Excess (deficiency) of receipts over (under) disbursements	-	-	-	3,024,364	85,178
Cash and investments - ending	\$ 641	\$ 798,261	\$ 22,783	\$ 13,467,295	\$ 720,821

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	General Obligation Bond 2018	2019 Redevelop Refunding Bond	TIF Howard Nevins Corridor	Park Rec Dist Bond 2007	2019 Econ Develop Rev Bond	G.O. Bond 2018 Debt
Cash and investments - beginning	\$ 357,308	\$ 22,342	\$ -	\$ 112,473	\$ 157,315	\$ 574,141
Receipts:						
Taxes	-	-	71,550	-	-	1,001,565
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	5,892
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	5,556	-	-	458	-	97,949
Total receipts	5,556	-	71,550	458	-	1,105,406
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	40,200	-
Capital outlay	14,154	-	-	-	-	1,115,275
Other disbursements	-	-	-	-	-	-
Total disbursements	14,154	-	-	-	40,200	1,115,275
Excess (deficiency) of receipts over (under) disbursements	(8,598)	-	71,550	458	(40,200)	(9,869)
Cash and investments - ending	\$ 348,710	\$ 22,342	\$ 71,550	\$ 112,931	\$ 117,115	\$ 564,272

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Park Rec Dist Bond 2019	G.O. Bond 2023 Debt	Wccc Program Income	Edit-Construction	Warrick Redevelopment Comm
Cash and investments - beginning	\$ 89,823	\$ -	\$ 237,884	\$ 4,910,124	\$ 16,298
Receipts:					
Taxes	84,871	-	-	-	16,641
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	499	-	-	-	100
Charges for services	-	-	114,509	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	8,301	1,850,000	465	5,115,808	1,660
Total receipts	93,671	1,850,000	114,974	5,115,808	18,401
Disbursements:					
Personal services	-	-	74,719	-	-
Supplies	-	-	3,034	-	-
Other services and charges	-	-	12,132	-	20,399
Capital outlay	79,706	-	39,921	4,817,178	-
Other disbursements	-	-	-	-	-
Total disbursements	79,706	-	129,806	4,817,178	20,399
Excess (deficiency) of receipts over (under) disbursements	13,965	1,850,000	(14,832)	298,630	(1,998)
Cash and investments - ending	\$ 103,788	\$ 1,850,000	\$ 223,052	\$ 5,208,754	\$ 14,300

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Warrick County Law Enforcement	Building Commission	Cash Seizure/Evidence	Sheriff Community Service	Commissioners Sale
Cash and investments - beginning	\$ 21,101	\$ 364,957	\$ 57,072	\$ 27,539	\$ 153
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	175,420	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	302	-	-	6,685	-
Total receipts	302	175,420	-	6,685	-
Disbursements:					
Personal services	-	189,858	-	-	-
Supplies	-	5,738	-	-	-
Other services and charges	7,849	5,453	-	21,504	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	7,849	201,049	-	21,504	-
Excess (deficiency) of receipts over (under) disbursements	(7,547)	(25,629)	-	(14,819)	-
Cash and investments - ending	\$ 13,554	\$ 339,328	\$ 57,072	\$ 12,720	\$ 153

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Economic Development Comm	Families In Transition	Escrow/Retainer Account	DD/DC Program Income	Sheriff Cont Ed Law	Park Rec Dist Bond 2019
Cash and investments - beginning	\$ 45,530	\$ 11,532	\$ 536,959	\$ 167,925	\$ 20,001	\$ 324,688
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	174,425	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	98,766	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	14,500	62,102	1,986	67,229
Total receipts	-	-	188,925	160,868	1,986	67,229
Disbursements:						
Personal services	-	-	-	100,167	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	335,085	4,734	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	335,085	104,901	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	(146,160)	55,967	1,986	67,229
Cash and investments - ending	\$ 45,530	\$ 11,532	\$ 390,799	\$ 223,892	\$ 21,987	\$ 391,917

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Road Usage Agreement	LIT- Public Safety Jail Saving	Payroll Check Return Clearing	PR Withholding-Health Savings	PR Withholding- FOP
Cash and investments - beginning	\$ 2,500	\$ 1,752,000	\$ -	\$ 145	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,500	2,443,546	3,290	-	13,532
Total receipts	<u>1,500</u>	<u>2,443,546</u>	<u>3,290</u>	<u>-</u>	<u>13,532</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	923,207	-	-	13,530
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>923,207</u>	<u>-</u>	<u>-</u>	<u>13,530</u>
Excess (deficiency) of receipts over (under) disbursements	<u>1,500</u>	<u>1,520,339</u>	<u>3,290</u>	<u>-</u>	<u>2</u>
Cash and investments - ending	<u>\$ 4,000</u>	<u>\$ 3,272,339</u>	<u>\$ 3,290</u>	<u>\$ 145</u>	<u>\$ 2</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	LIT PUBLIC SAFETY	LIT	Warrick County Victim's Assist	Federal Forfeiture Fund	Justice Partners Addictions Re	Foster Care-Title IV-E
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 7,396	\$ 36,281	\$ 2,558
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	13,209,035	17,120,739	79,740	-	10,000	3,418
Total receipts	13,209,035	17,120,739	79,740	-	10,000	3,418
Disbursements:						
Personal services	-	-	11,387	-	-	-
Supplies	-	-	-	-	733	-
Other services and charges	-	-	-	6,190	970	-
Capital outlay	13,209,035	17,120,739	54,906	-	966	-
Other disbursements	-	-	-	-	-	-
Total disbursements	13,209,035	17,120,739	66,293	6,190	2,669	-
Excess (deficiency) of receipts over (under) disbursements	-	-	13,447	(6,190)	7,331	3,418
Cash and investments - ending	\$ -	\$ -	\$ 13,447	\$ 1,206	\$ 43,612	\$ 5,976

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Foster Care-Title IV-E 2023	Public Health Emerg Prepare	Pub Hlth Emerg Prepare 22-23	IMMUNIZATION COOPERATIVE AGREE	IMMUNIZATION FOR CHILDRE 22-24
Cash and investments - beginning	\$ -	\$ 20,000	\$ -	\$ (240)	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	4,669	-	33,950	315	30,176
Total receipts	4,669	-	33,950	315	30,176
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	88	-	8,562
Other services and charges	-	-	-	-	22,419
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	88	-	30,981
Excess (deficiency) of receipts over (under) disbursements	4,669	-	33,862	315	(805)
Cash and investments - ending	\$ 4,669	\$ 20,000	\$ 33,862	\$ 75	\$ (805)

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	COOP AGREE PUB HLTH CRIS RESP	Workforce Dev Coop Agreement	COOP AGREE FOR EMERG RESPONSE	BULLETPROOF VEST PARTNERSHIP	Inet Crimes Agnst Child	Hazard Mtl Emerg Prepare 2022
Cash and investments - beginning	\$ 262,546	\$ 82,500	\$ 1,000	\$ (364)	\$ 2,744	\$ (5,475)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	82,500	247,500	-	4,363	13,696	5,475
Total receipts	82,500	247,500	-	4,363	13,696	5,475
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	15,916	-	-	3,591	-	-
Other services and charges	134,091	-	-	-	5,546	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	150,007	-	-	3,591	5,546	-
Excess (deficiency) of receipts over (under) disbursements	(67,507)	247,500	-	772	8,150	5,475
Cash and investments - ending	\$ 195,039	\$ 330,000	\$ 1,000	\$ 408	\$ 10,894	\$ -

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	DEVELOP COOP AND COG PLAN	WARRICK EMPG SALARY 2022	PRE-DISASTER MITIGATION	20.205 Lincoln Ave	20.205 Oak Grove Rd	20.205 Oak Grove R/W
Cash and investments - beginning	\$ -	\$ -	\$ (10,000)	\$ 212,889	\$ 434,774	\$ 51,284
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,800	44,828	10,000	-	-	-
Total receipts	4,800	44,828	10,000	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	4,800	44,828	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	4,800	44,828	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	10,000	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 212,889	\$ 434,774	\$ 51,284

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Bell Road	Warrick Trails Srts	Bridge 113	Telephone Road	Bridge 310 2020-2024	Bridge 200 2020-2024
Cash and investments - beginning	\$ (36,281)	\$ 15,458	\$ 12,384	\$ 120,482	\$ 2,176	\$ 2,912
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	36,281	-	-	282,712	68,424	18,171
Total receipts	36,281	-	-	282,712	68,424	18,171
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	437,800	102,203	7,753
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	437,800	102,203	7,753
Excess (deficiency) of receipts over (under) disbursements	36,281	-	-	(155,088)	(33,779)	10,418
Cash and investments - ending	\$ -	\$ 15,458	\$ 12,384	\$ (34,606)	\$ (31,603)	\$ 13,330

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Bridge Inspection 2021-2024	Epworth Rd from SR662 TO SR66	Bridge 140 Replacement	CARES ELECTION 2020	ARP CORONA LOCAL FISCAL RECV	OCRA COVID 19 RESPONSE PHASE 3
Cash and investments - beginning	\$ 16,146	\$ 27,083	\$ -	\$ 1	\$ 6,689,133	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	54,184	177,721	48,520	-	304,011	250,000
Total receipts	<u>54,184</u>	<u>177,721</u>	<u>48,520</u>	<u>-</u>	<u>304,011</u>	<u>250,000</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	1	3,531,199	250,000
Capital outlay	73,026	118,547	54,248	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>73,026</u>	<u>118,547</u>	<u>54,248</u>	<u>1</u>	<u>3,531,199</u>	<u>250,000</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(18,842)</u>	<u>59,174</u>	<u>(5,728)</u>	<u>(1)</u>	<u>(3,227,188)</u>	<u>-</u>
Cash and investments - ending	<u>\$ (2,696)</u>	<u>\$ 86,257</u>	<u>\$ (5,728)</u>	<u>\$ -</u>	<u>\$ 3,461,945</u>	<u>\$ -</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	LOCAL ASSIST TRIBAL CONSIST	2023 Problem Solving Grant	Railroad Grade Crossing Fund	2020 Problem Solving Grant	Court Interpreter Grant
Cash and investments - beginning	\$ 50,000	\$ 8,000	\$ 5,108	\$ 2,008	\$ 446
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	50,000	-	11,027	-	-
Total receipts	50,000	-	11,027	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	6,131	-	-	446
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	6,131	-	-	446
Excess (deficiency) of receipts over (under) disbursements	50,000	(6,131)	11,027	-	(446)
Cash and investments - ending	\$ 100,000	\$ 1,869	\$ 16,135	\$ 2,008	\$ -

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Partial 2023 Problem Solving	CASA 2019 Capacity Grant GAL/C	22 GAL/CASA MG/CG	CASA Wellness Grant	Community Crossing MG 2022-1	Community Crossing MG 2022-2
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 4,733	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	10,000	13,550	36,236	2,500	-	759,663
Total receipts	10,000	13,550	36,236	2,500	-	759,663
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	499	-	-	-	-	-
Other services and charges	4,529	-	-	-	-	-
Capital outlay	-	13,550	36,236	2,500	4,733	759,662
Other disbursements	-	-	-	-	-	-
Total disbursements	5,028	13,550	36,236	2,500	4,733	759,662
Excess (deficiency) of receipts over (under) disbursements	4,972	-	-	-	(4,733)	1
Cash and investments - ending	\$ 4,972	\$ -	\$ -	\$ -	\$ -	\$ 1

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Community Crossing MG 2023-1	IV-E Public Defender	2021 PRETRIAL	ISDH REM-COVID	REM-COVID VACCINE	VIPR Vacc Ins Pmt Reim 22-23
Cash and investments - beginning	\$ -	\$ 825	\$ 4,914	\$ 5,983	\$ 20,359	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	966,822	-	-	-	-	131,545
Total receipts	966,822	-	-	-	-	131,545
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	599	-	-	22,252
Capital outlay	930,893	-	-	-	-	-
Other disbursements	-	825	-	-	-	-
Total disbursements	930,893	825	599	-	-	22,252
Excess (deficiency) of receipts over (under) disbursements	35,929	(825)	(599)	-	-	109,293
Cash and investments - ending	\$ 35,929	\$ -	\$ 4,315	\$ 5,983	\$ 20,359	\$ 109,293

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	CHAS/MARG KINDERMANN CLOCK ME	2022 LAW ENFORCEMENT TRAINING	WC Community Corrections Even	WC Community Corrections Odd	DCCC Adult Comm Based Supervis
Cash and investments - beginning	\$ 3,248	\$ 76,711	\$ (475)	\$ 227	\$ 26,946
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,173	46,085	3,374	272,076	-
Total receipts	1,173	46,085	3,374	272,076	-
Disbursements:					
Personal services	-	-	-	233,702	-
Supplies	-	-	2,160	1,000	4,995
Other services and charges	-	71,013	640	6,980	21,255
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	71,013	2,800	241,682	26,250
Excess (deficiency) of receipts over (under) disbursements	1,173	(24,928)	574	30,394	(26,250)
Cash and investments - ending	\$ 4,421	\$ 51,783	\$ 99	\$ 30,621	\$ 696

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	2021 DCCC Adult Comm Based Sup	Duke Energy 2020 Local Grant	Community Safety-Center Point	Totals
Cash and investments - beginning	\$ 4,323	\$ 5,000	\$ 56	\$ 82,343,512
Receipts:				
Taxes	-	-	-	104,931,837
Licenses and permits	-	-	-	451,414
Intergovernmental receipts	-	-	-	19,478,434
Charges for services	-	-	-	2,779,906
Fines and forfeits	-	-	-	500
Other receipts	5,700	-	-	86,028,085
Total receipts	5,700	-	-	213,670,176
Disbursements:				
Personal services	-	-	-	38,872,335
Supplies	806	-	-	4,281,054
Other services and charges	2,925	-	56	15,505,111
Capital outlay	-	-	-	136,431,469
Other disbursements	-	-	-	7,926,387
Total disbursements	3,731	-	56	203,016,356
Excess (deficiency) of receipts over (under) disbursements	1,969	-	(56)	10,653,820
Cash and investments - ending	\$ 6,292	\$ 5,000	\$ -	\$ 92,997,332

WARRICK COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2023

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 7,531,089</u>	<u>\$ 2,419,009</u>

WARRICK COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
AT&T	Vesta 911 Cassidian Software/Hardware	\$ 116,928	05/09/17	05/16/28
Warrick County Indiana Building Corporation	Sheriff's Office and Security Facility	-	08/14/23	01/15/44
John Deere Financial	2020 JD 644L 4WD Loader	<u>36,870</u>	05/12/20	05/12/27
Total governmental activities		<u>153,798</u>		
Total of annual lease payments		<u>\$ 153,798</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
General obligation bonds	ONB - General Obligation Series 2018	\$ 745,000	\$ 745,000
General obligation bonds	ONB - General Obligation Series 2023	1,850,000	666,000
Revenue bonds	Parks and Recreation District Bond 2019	2,020,000	45,000
Revenue bonds	Redevelopment 2021 - Epworth TIF	3,815,000	295,000
Revenue bonds	Redevelopment Refunding 2019	3,555,000	265,000
Revenue bonds	WC Redev. Dist 2015 Bond - ONB	4,355,000	335,000
Notes and Loans Payable	BFSL 2018 CAT Excavator	71,358	34,905
Notes and Loans Payable	BFSL SS 125 Melter/Applicator	23,061	11,284
Notes and Loans Payable	BFSL - 3 Landpride Mowers	27,968	13,713
Notes and Loans Payable	BFSL 2018 JD Cab Tractor	10,574	10,574
Notes and Loans Payable	BFSL 2020 International Distributor	109,073	25,472
Notes and Loans Payable	US Bancorp 2021 CAT M314 Excavator	<u>133,027</u>	<u>32,567</u>
Total governmental activities		<u>16,715,061</u>	<u>2,479,515</u>
Totals		<u>\$ 16,715,061</u>	<u>\$ 2,479,515</u>

WARRICK COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2023

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:	
Land	\$ 9,604,250
Infrastructure	356,142,907
Buildings	21,438,585
Improvements other than buildings	949,860
Machinery, equipment, and vehicles	<u>16,517,837</u>
Total governmental activities	<u>404,653,439</u>
Total capital assets	<u><u>\$ 404,653,439</u></u>

OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.