

**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, 2015 to December 31, 2015



**FILED**  
07/28/2017



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Deborah K. Stevens	01-01-15 to 12-31-18
County Treasurer	Patricia A. Brooks Judy M. Beem	01-01-13 to 12-31-16 01-01-17 to 12-31-20
Clerk of the Circuit Court	Sarah E. Redman Patricia E. Perry	01-01-13 to 10-12-15 10-13-15 to 12-31-20
County Sheriff	Brett W. Kruse	01-01-15 to 12-31-18
County Recorder	Yvonne Hughes Patricia A. Brooks	01-01-13 to 12-31-16 01-01-17 to 12-31-20
President of the Board of County Commissioners	Don Williams Marlin Weisheit	01-01-15 to 12-31-16 01-01-17 to 12-31-17
President of the County Council	Gary Meyer	01-01-15 to 12-31-17



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF WARRICK COUNTY, INDIANA

**Report on the Financial Statement**

We have audited the accompanying financial statement of Warrick County (County), which comprises the financial position and results of operations for the year ended December 31, 2015, and the related notes to the financial statement as listed in the Table of Contents.

***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 (Indiana Code 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 from 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 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.

***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, 2015.

***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, 2015, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Matters***

*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 Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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.


*Other Information*

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 and Schedule of Leases and Debt, 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.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated May 11, 2017, 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.

  
Paul D. Joyce, CPA  
State Examiner

May 11, 2017



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, 2015, and the related notes to the financial statement, and have issued our report thereon dated May 11, 2017, 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.

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 County's financial statement will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section 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. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as items 2015-001 and 2015-002, that we consider 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 items 2015-001 and 2015-002.

**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

May 11, 2017

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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, 2015

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
General	\$ 3,609,032	\$ 15,049,621	\$ 14,421,581	\$ 4,237,072
Accident Report	20,439	11,521	2,900	29,060
City And Town Court Costs	5,986	12,835	5,986	12,835
Clerk's Records Perpetuation	80,005	34,815	84,851	29,969
Community Corrections	10,406	125,193	119,425	16,174
Community Transition Program	10,150	27,824	-	37,974
Congressional School Interest	5,273	-	417	4,856
Congressional School Principal	20,833	-	-	20,833
Sales Disclosure - County Share	41,699	8,405	4,790	45,314
Cumulative Bridge	72,162	265,137	200,230	137,069
Cumulative Capital Development	1,179,020	643,755	900,131	922,644
Cumulative Drainage	171,928	166,637	163,016	175,549
Drug Free Community	28,068	22,113	18,780	31,401
Economic Development Fee	8,604,831	3,962,635	2,563,642	10,003,824
Emergency Planning/Right To Know	33,499	3,832	7,656	29,675
Extradition And Sheriff's Assistance	9,442	-	-	9,442
Firearms Training	83,533	35,250	34,546	84,237
Health	152,022	596,169	595,709	152,482
Identification Security Protection	131,001	5,499	-	136,500
Landfill Closure And Post Closure	151,485	-	25,732	125,753
Levy Excess	-	2,292	-	2,292
Local Health Maintenance	209,196	60,823	49,854	220,165
Local Road And Street	1,030,457	1,432,704	1,708,055	755,106
Medical Care For Inmates	1,974	215	-	2,189
Misdemeanant	8,304	32,710	29,054	11,960
Motor Vehicle Highway	632,941	3,230,786	2,781,182	1,082,545
Park Nonreverting Capital	16,156	-	13,131	3,025
Park Nonreverting Operating	5	-	-	5
Plat Book	69,353	12,245	1,698	79,900
Rainy Day	1,823,452	-	200,000	1,623,452
Recorder's Records Perpetuation	152,246	128,442	124,040	156,648
Sheriff's Pension Trust	34,151	66,385	34,151	66,385
Storm Water Management Operating	2,283,767	687,898	1,714,393	1,257,272
Supplemental Public Defender Services	17,503	14,713	6,709	25,507
Surplus Tax	201,874	126,451	63,301	265,024
Surveyor's Corner Perpetuation	81,768	12,435	880	93,323
Tax Sale Redemption	13,022	52,241	64,748	515
Tax Sale Surplus	496,441	11,861	401,599	106,703
Local Health Department Trust Account	56,244	14,574	11,966	58,852
Vehicle Inspection	906	-	-	906
Guardian Ad Litem	40,352	12,850	15,547	37,655
Court Appointed Special Advocate (CASA)	11,603	80,581	79,744	12,440
Election And Registration	208,672	159,768	130,161	238,279
County Elected Officials Training	18,085	5,499	2,212	21,372
Park And Recreation	98,208	739,484	585,070	252,622
Statewide 911	486,795	689,078	502,618	673,255
Reassessment	2,408,589	361,853	548,390	2,222,052
Adult Probation Administrative	595,416	101,111	83,328	613,199
Juvenile Probation Administrative	53,387	489	-	53,876
County User Fee	224,814	89,846	50,995	263,665
Sheriff Sale Administration	20,722	24,039	29,998	14,763
Court Interpreters	8,938	1,293	1,534	8,697
Donations	385,750	28,186	14,454	399,482
Local Ordinance Violations Fines - County	1,404	50	-	1,454
TIF Debt Service	878,542	3,348,606	2,550,251	1,676,897
TIF Capital Projects	4,172,501	19,619,508	14,437,092	9,354,917
Debt Service	301,298	1,800,601	1,402,062	699,837
Payroll Withholding - Insurance	1,058,563	4,496,180	3,590,317	1,964,426
Payroll Withholding - Other	70	3,484	3,530	24
Payroll Withholding - Savings	(12,630)	317,665	343,259	(38,224)
Payroll Withholding - Child Support	335	2,704	2,600	439
Payroll Withholding - Deferred Compensation	-	104,294	104,294	-
Payroll Withholding - Federal	368	1,051,484	1,052,505	(653)
Payroll Withholding - FICA & Medicare	384	1,522,866	1,523,685	(435)
Payroll Withholding - PERF	5,288	1,144,709	1,160,355	(10,358)
Payroll Withholding - Sheriff Pension	-	16,507	16,507	-
Payroll Withholding - State	28,698	381,517	352,978	57,237
Payroll Withholding - Union Dues	-	8,578	9,213	(635)
Payroll Withholding - Wage Garnishments	1,633	23,117	23,504	1,246
Settlement	-	57,715,409	57,676,069	39,340
Wheel Tax	-	70,323	70,323	-
Sur Tax	-	902,190	902,190	-
CVET Agency	-	183,229	183,229	-
Weed Lien Collections	24,801	45,365	70,166	-
Sewage Collections	139,331	99,237	238,568	-
Financial Institution Tax	-	259,863	259,863	-

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, 2015  
(Continued)

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
HEA 1001 State Homestead Credit	10,012	-	10,012	-
Homestead Credit Rebate	8,189	-	-	8,189
State Fines And Forfeitures	641	2,867	3,056	452
Infraction Judgements	3,594	54,858	55,324	3,128
Overweight Vehicle Fines	-	5	5	-
Special Death Benefit	320	4,770	4,795	295
Sales Disclosure - State Share	665	8,670	8,545	790
Coroners Training & Cont Education	596	7,574	7,584	586
Interstate Compact - State Share	125	1,575	1,450	250
Mortgage Recording Fees - State Share	453	7,042	7,010	485
Sex And Violent Offender Admin - State	-	42	30	12
Campaign And Finance Enforcement - State	1,650	-	-	1,650
Child Restraint Violation Fines	50	250	275	25
Inheritance Tax	4,523	1,017	5,540	-
Education Plate Fees Agency	-	919	469	450
Riverboat Revenue Sharing	-	353,593	353,593	-
CEDIT Distribution	-	8,782,168	8,782,168	-
93.563 Prosecutor PCA	-	470	208	262
Treasurer - After Settlement Collections	1,966,664	2,887,641	1,966,664	2,887,641
Jail Inmate Commissary	65,948	222,695	183,851	104,792
Clerk's Checking Account	1,370,830	5,890,797	5,852,935	1,408,692
Jail Inmate Funds 1 And 2	2,536	192,938	190,564	4,910
2015 Problem Solving Grant	-	9,000	-	9,000
WCCC Program Income	210,850	124,283	158,882	176,251
WC 2008 Edit Sinking Fund	183,626	214,000	214,000	183,626
EDIT Construction	3,622,104	3,941,878	3,311,659	4,252,323
Landfill Maintenance	297,488	-	-	297,488
Hazardous Substance	35,062	-	-	35,062
Warrick Redevelopment Comm	121,893	1,530	17,598	105,825
Warrick County Law Enforcement	42,061	70	502	41,629
Building Commission	156,205	141,133	131,337	166,001
Cash Seizure/Evidence	25,112	12,713	1,540	36,285
Sheriff Community Service	6,168	1,390	2,017	5,541
Commissioners Sale	36,701	452	37,000	153
Economic Development Commission	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	8,560	2,160	1,950	8,770
Escrow/Retainer Account	52,071	46,351	17,545	80,877
Welfare Bequest	272,365	2,294	-	274,659
DD/DC Program Income	243,560	171,112	230,024	184,648
Sheriff Cont Ed Law	7,324	-	3,737	3,587
Federal Forfeiture Fund	33,042	5,880	2,286	36,636
16.804 Edward Byrne Mem Jag	1,013	-	-	1,013
OPO	1,989	-	-	1,989
20.616 Rural Demonstration	-	2,030	2,201	(171)
16.738 EB Jag 2010 DJBX0854	2,821	-	-	2,821
97.073 IMT Training 2013	(2,770)	29,623	26,853	-
97.073 2013 District Admin	(5,918)	33,172	27,254	-
97.042 EMPG Comp Grant 2014	-	8,475	8,475	-
97.067 2014 SHSP Comp Project	-	11,871	11,871	-
97.067 2014 SHSP Equipment	-	3,636	6,874	(3,238)
97.042 EMPG Salary Reimb '14	-	39,014	-	39,014
93.889 Bioterrorism Plan	-	8,500	8,500	-
93.283 Preparedness Coord	-	17,303	17,303	-
Internet Crimes Agnst Children	639	-	639	-
2011 IN ICAC Task Force	2,922	16,811	14,379	5,354
20.205 Bridge 371	-	-	190	(190)
20.205 Lincoln Ave	-	128,315	367,727	(239,412)
20.205 Oak Grove Rd	(3,090)	88,281	93,820	(8,629)
20.205 Bridge Inspection	(5,120)	10,502	38,923	(33,541)
20.205 Oak Grove Rd R/W	(362,540)	483,313	204,658	(83,885)
93.563 County IV-D Incentive	124,981	13,990	10,923	128,048
93.563 Prosecutor IV-D Incent	4,208	21,049	29,492	(4,235)
93.563 Clerk IV-D Incentive	85,827	13,990	18,032	81,785
Prob Solving Court Grant	7	-	-	7
ICJI Byrne Jag Grant 10	600	-	600	-
Veterans Administration Grant	-	990	990	-
2013 Problem Solving Grant	12	-	-	12
Recovery Resources	-	3,500	3,750	(250)
Sex and Violent Offender County	-	374	-	374
<b>Totals</b>	<b>\$ 41,401,135</b>	<b>\$ 146,298,455</b>	<b>\$ 136,828,373</b>	<b>\$ 50,871,217</b>

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

WARRICK COUNTY  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

*A. Reporting Entity*

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

The accompanying financial statement presents the financial information for the County.

*B. Basis of Accounting*

The financial statement is reported on a regulatory basis of accounting prescribed by the 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, certified shares (local option tax), property tax replacement credit (local option tax), county option 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 non-businesses 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).

*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.

*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 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, 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 (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:

WARRICK COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Indiana Public Retirement System  
One North Capitol, Suite 001  
Indianapolis, IN 46204  
Ph. (888) 526-1687

*Funding Policy and Annual Pension Cost*

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

*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.

WARRICK COUNTY  
 NOTES TO FINANCIAL STATEMENT  
 (Continued)

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of reimbursable grant funds' expenditures made for which reimbursement had not been received by December 31, 2015, payments of payroll withholdings that occurred during December 2015 which had not been reimbursed by other county funds as of December 31, 2015, and expenditures exceeding revenues during the year.

**Note 8. Restatements**

For the year ended December 31, 2014, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

Fund Name	Balance as of December 31, 2014	Prior Period Adjustment	Balance as of January 1, 2015
Clerk's Checking Account	\$ 1,370,736	\$ 94	\$ 1,370,830

**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 the benefits can be obtained by contacting the County.

**Note 10. Combined Funds**

Funds related to Redevelopment were reported individually in the prior financial statement, but were combined into the following funds for the current financial statement.

Prior Year Financial Statement Fund	Current Year Financial Statement Fund
Redevelopment General	Warrick Redevelopment Comm
Redevelopment - SR 62 Project	TIF Capital Projects
Redevelopment - SR 62 TIF	TIF Capital Projects
Redevelopment - Epworth Rd TIF	TIF Capital Projects
Redevelopment - NW Industrial Park TIF	TIF Capital Projects
Redevelopment - 2009 Bond Escrow	TIF Debt Service

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#### OTHER INFORMATION - UNAUDITED

The County's Annual Financial 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 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  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	General	Accident Report	City And Town Court Costs	Clerk's Records Perpetuation	Community Corrections	Community Transition Program
Cash and investments - beginning	\$ 3,609,032	\$ 20,439	\$ 5,986	\$ 80,005	\$ 10,406	\$ 10,150
Receipts:						
Taxes	12,038,464	-	-	-	-	-
Licenses and permits	247,008	-	-	-	-	-
Intergovernmental receipts	1,759,575	-	-	-	125,193	27,824
Charges for services	250,116	11,521	-	-	-	-
Fines and forfeits	192,323	-	-	34,815	-	-
Other receipts	562,135	-	12,835	-	-	-
Total receipts	<u>15,049,621</u>	<u>11,521</u>	<u>12,835</u>	<u>34,815</u>	<u>125,193</u>	<u>27,824</u>
Disbursements:						
Personal services	10,387,175	-	-	-	91,913	-
Supplies	452,725	-	-	-	88	-
Other services and charges	2,322,249	2,900	-	84,851	27,424	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	197,490	-	-	-	-	-
Other disbursements	1,061,942	-	5,986	-	-	-
Total disbursements	<u>14,421,581</u>	<u>2,900</u>	<u>5,986</u>	<u>84,851</u>	<u>119,425</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>628,040</u>	<u>8,621</u>	<u>6,849</u>	<u>(50,036)</u>	<u>5,768</u>	<u>27,824</u>
Cash and investments - ending	<u>\$ 4,237,072</u>	<u>\$ 29,060</u>	<u>\$ 12,835</u>	<u>\$ 29,969</u>	<u>\$ 16,174</u>	<u>\$ 37,974</u>

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Congressional School Interest	Congressional School Principal	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Cumulative Drainage
Cash and investments - beginning	\$ 5,273	\$ 20,833	\$ 41,699	\$ 72,162	\$ 1,179,020	\$ 171,928
Receipts:						
Taxes	-	-	-	238,447	578,365	150,429
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	26,690	65,390	16,055
Charges for services	-	-	8,405	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	153
Total receipts	-	-	8,405	265,137	643,755	166,637
Disbursements:						
Personal services	-	-	-	191,901	175,000	114,854
Supplies	-	-	-	-	-	3,080
Other services and charges	-	-	4,790	-	387,625	39,246
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	337,506	894
Other disbursements	417	-	-	8,329	-	4,942
Total disbursements	417	-	4,790	200,230	900,131	163,016
Excess (deficiency) of receipts over disbursements	(417)	-	3,615	64,907	(256,376)	3,621
Cash and investments - ending	\$ 4,856	\$ 20,833	\$ 45,314	\$ 137,069	\$ 922,644	\$ 175,549

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Drug Free Community	Economic Development Fee	Emergency Planning/Right To Know	Extradition And Sheriff's Assistance	Firearms Training	Health
Cash and investments - beginning	\$ 28,068	\$ 8,604,831	\$ 33,499	\$ 9,442	\$ 83,533	\$ 152,022
Receipts:						
Taxes	-	3,015,740	-	-	-	392,395
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	43,940
Charges for services	-	946,595	-	-	-	145,149
Fines and forfeits	22,113	-	-	-	-	-
Other receipts	-	300	3,832	-	35,250	14,685
Total receipts	<u>22,113</u>	<u>3,962,635</u>	<u>3,832</u>	<u>-</u>	<u>35,250</u>	<u>596,169</u>
Disbursements:						
Personal services	-	211,809	-	-	-	536,257
Supplies	-	5,888	830	-	-	19,224
Other services and charges	18,780	1,113,884	6,826	-	34,546	13,326
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	1,207,523	-	-	-	4,233
Other disbursements	-	24,538	-	-	-	22,669
Total disbursements	<u>18,780</u>	<u>2,563,642</u>	<u>7,656</u>	<u>-</u>	<u>34,546</u>	<u>595,709</u>
Excess (deficiency) of receipts over disbursements	<u>3,333</u>	<u>1,398,993</u>	<u>(3,824)</u>	<u>-</u>	<u>704</u>	<u>460</u>
Cash and investments - ending	<u>\$ 31,401</u>	<u>\$ 10,003,824</u>	<u>\$ 29,675</u>	<u>\$ 9,442</u>	<u>\$ 84,237</u>	<u>\$ 152,482</u>

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Identification Security Protection	Landfill Closure And Post Closure	Levy Excess	Local Health Maintenance	Local Road And Street	Medical Care For Inmates
Cash and investments - beginning	\$ 131,001	\$ 151,485	\$ -	\$ 209,196	\$ 1,030,457	\$ 1,974
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	24,430	1,383,658	-
Charges for services	5,499	-	-	-	-	215
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	2,292	36,393	49,046	-
Total receipts	<u>5,499</u>	<u>-</u>	<u>2,292</u>	<u>60,823</u>	<u>1,432,704</u>	<u>215</u>
Disbursements:						
Personal services	-	-	-	22,465	-	-
Supplies	-	-	-	20,792	1,299,646	-
Other services and charges	-	25,732	-	4,896	210,574	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	197,835	-
Other disbursements	-	-	-	1,701	-	-
Total disbursements	<u>-</u>	<u>25,732</u>	<u>-</u>	<u>49,854</u>	<u>1,708,055</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>5,499</u>	<u>(25,732)</u>	<u>2,292</u>	<u>10,969</u>	<u>(275,351)</u>	<u>215</u>
Cash and investments - ending	<u>\$ 136,500</u>	<u>\$ 125,753</u>	<u>\$ 2,292</u>	<u>\$ 220,165</u>	<u>\$ 755,106</u>	<u>\$ 2,189</u>

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Misdemeanant	Motor Vehicle Highway	Park Nonreverting Capital	Park Nonreverting Operating	Plat Book	Rainy Day
Cash and investments - beginning	\$ 8,304	\$ 632,941	\$ 16,156	\$ 5	\$ 69,353	\$ 1,823,452
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	32,710	3,229,580	-	-	-	-
Charges for services	-	-	-	-	12,245	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,206	-	-	-	-
Total receipts	<u>32,710</u>	<u>3,230,786</u>	<u>-</u>	<u>-</u>	<u>12,245</u>	<u>-</u>
Disbursements:						
Personal services	29,054	2,302,325	-	-	-	200,000
Supplies	-	250,937	-	-	1,698	-
Other services and charges	-	125,220	13,131	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	1,666	-	-	-	-
Other disbursements	-	101,034	-	-	-	-
Total disbursements	<u>29,054</u>	<u>2,781,182</u>	<u>13,131</u>	<u>-</u>	<u>1,698</u>	<u>200,000</u>
Excess (deficiency) of receipts over disbursements	<u>3,656</u>	<u>449,604</u>	<u>(13,131)</u>	<u>-</u>	<u>10,547</u>	<u>(200,000)</u>
Cash and investments - ending	<u>\$ 11,960</u>	<u>\$ 1,082,545</u>	<u>\$ 3,025</u>	<u>\$ 5</u>	<u>\$ 79,900</u>	<u>\$ 1,623,452</u>

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Recorder's Records Perpetuation	Sheriff's Pension Trust	Storm Water Management Operating	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 152,246	\$ 34,151	\$ 2,283,767	\$ 17,503	\$ 201,874	\$ 81,768
Receipts:						
Taxes	-	-	670,520	-	126,451	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	128,442	66,385	-	-	-	12,435
Fines and forfeits	-	-	-	14,713	-	-
Other receipts	-	-	17,378	-	-	-
Total receipts	<u>128,442</u>	<u>66,385</u>	<u>687,898</u>	<u>14,713</u>	<u>126,451</u>	<u>12,435</u>
Disbursements:						
Personal services	44,786	34,151	419,982	-	-	-
Supplies	-	-	13,481	-	-	-
Other services and charges	43,439	-	90,664	6,709	-	880
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	1,071,734	-	-	-
Other disbursements	35,815	-	118,532	-	63,301	-
Total disbursements	<u>124,040</u>	<u>34,151</u>	<u>1,714,393</u>	<u>6,709</u>	<u>63,301</u>	<u>880</u>
Excess (deficiency) of receipts over disbursements	<u>4,402</u>	<u>32,234</u>	<u>(1,026,495)</u>	<u>8,004</u>	<u>63,150</u>	<u>11,555</u>
Cash and investments - ending	<u>\$ 156,648</u>	<u>\$ 66,385</u>	<u>\$ 1,257,272</u>	<u>\$ 25,507</u>	<u>\$ 265,024</u>	<u>\$ 93,323</u>

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Vehicle Inspection	Guardian Ad Litem	Court Appointed Special Advocate (CASA)
Cash and investments - beginning	\$ 13,022	\$ 496,441	\$ 56,244	\$ 906	\$ 40,352	\$ 11,603
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	14,574	-	-	47,981
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	12,850	-
Other receipts	52,241	11,861	-	-	-	32,600
Total receipts	<u>52,241</u>	<u>11,861</u>	<u>14,574</u>	<u>-</u>	<u>12,850</u>	<u>80,581</u>
Disbursements:						
Personal services	-	-	-	-	6,414	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	11,966	-	9,133	79,744
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	64,748	401,599	-	-	-	-
Total disbursements	<u>64,748</u>	<u>401,599</u>	<u>11,966</u>	<u>-</u>	<u>15,547</u>	<u>79,744</u>
Excess (deficiency) of receipts over disbursements	<u>(12,507)</u>	<u>(389,738)</u>	<u>2,608</u>	<u>-</u>	<u>(2,697)</u>	<u>837</u>
Cash and investments - ending	<u>\$ 515</u>	<u>\$ 106,703</u>	<u>\$ 58,852</u>	<u>\$ 906</u>	<u>\$ 37,655</u>	<u>\$ 12,440</u>

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Election And Registration	County Elected Officials Training	Park And Recreation	Statewide 911	Reassessment	Adult Probation Administrative
Cash and investments - beginning	\$ 208,672	\$ 18,085	\$ 98,208	\$ 486,795	\$ 2,408,589	\$ 595,416
Receipts:						
Taxes	127,897	-	321,596	-	316,756	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	14,321	-	33,850	-	35,478	-
Charges for services	22	5,499	383,809	689,078	-	-
Fines and forfeits	-	-	-	-	-	101,111
Other receipts	17,528	-	229	-	9,619	-
Total receipts	<u>159,768</u>	<u>5,499</u>	<u>739,484</u>	<u>689,078</u>	<u>361,853</u>	<u>101,111</u>
Disbursements:						
Personal services	93,411	-	369,159	-	339,080	51,214
Supplies	5,070	-	48,368	-	4,205	12,751
Other services and charges	25,571	2,212	99,308	258,252	196,103	10,072
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	2,216	-	12,300	69,366	-	9,291
Other disbursements	3,893	-	55,935	175,000	9,002	-
Total disbursements	<u>130,161</u>	<u>2,212</u>	<u>585,070</u>	<u>502,618</u>	<u>548,390</u>	<u>83,328</u>
Excess (deficiency) of receipts over disbursements	<u>29,607</u>	<u>3,287</u>	<u>154,414</u>	<u>186,460</u>	<u>(186,537)</u>	<u>17,783</u>
Cash and investments - ending	<u>\$ 238,279</u>	<u>\$ 21,372</u>	<u>\$ 252,622</u>	<u>\$ 673,255</u>	<u>\$ 2,222,052</u>	<u>\$ 613,199</u>

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Juvenile Probation Administrative	County User Fee	Sheriff Sale Administration	Court Interpreters	Donations	Local Ordinance Violations Fines - County
Cash and investments - beginning	\$ 53,387	\$ 224,814	\$ 20,722	\$ 8,938	\$ 385,750	\$ 1,404
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,293	-	-
Charges for services	-	-	24,039	-	-	-
Fines and forfeits	489	89,296	-	-	-	50
Other receipts	-	550	-	-	28,186	-
Total receipts	<u>489</u>	<u>89,846</u>	<u>24,039</u>	<u>1,293</u>	<u>28,186</u>	<u>50</u>
Disbursements:						
Personal services	-	1	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	50,994	29,998	1,534	14,454	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>50,995</u>	<u>29,998</u>	<u>1,534</u>	<u>14,454</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>489</u>	<u>38,851</u>	<u>(5,959)</u>	<u>(241)</u>	<u>13,732</u>	<u>50</u>
Cash and investments - ending	<u>\$ 53,876</u>	<u>\$ 263,665</u>	<u>\$ 14,763</u>	<u>\$ 8,697</u>	<u>\$ 399,482</u>	<u>\$ 1,454</u>

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	TIF Debt Service	TIF Capital Projects	Debt Service	Payroll Withholding - Insurance	Payroll Withholding - Other	Payroll Withholding - Savings
Cash and investments - beginning	\$ 878,542	\$ 4,172,501	\$ 301,298	\$ 1,058,563	\$ 70	\$ (12,630)
Receipts:						
Taxes	3,348,606	19,600,893	1,540,526	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	146,793	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	18,615	113,282	4,496,180	3,484	317,665
Total receipts	<u>3,348,606</u>	<u>19,619,508</u>	<u>1,800,601</u>	<u>4,496,180</u>	<u>3,484</u>	<u>317,665</u>
Disbursements:						
Personal services	-	-	-	3,590,317	-	343,259
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	2,550,251	14,437,092	1,402,062	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	3,530	-
Total disbursements	<u>2,550,251</u>	<u>14,437,092</u>	<u>1,402,062</u>	<u>3,590,317</u>	<u>3,530</u>	<u>343,259</u>
Excess (deficiency) of receipts over disbursements	<u>798,355</u>	<u>5,182,416</u>	<u>398,539</u>	<u>905,863</u>	<u>(46)</u>	<u>(25,594)</u>
Cash and investments - ending	<u>\$ 1,676,897</u>	<u>\$ 9,354,917</u>	<u>\$ 699,837</u>	<u>\$ 1,964,426</u>	<u>\$ 24</u>	<u>\$ (38,224)</u>

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Payroll Withholding - Child Support	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal	Payroll Withholding - FICA & Medicare	Payroll Withholding - PERF	Payroll Withholding - Sheriff Pension
Cash and investments - beginning	\$ 335	\$ -	\$ 368	\$ 384	\$ 5,288	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>2,704</u>	<u>104,294</u>	<u>1,051,484</u>	<u>1,522,866</u>	<u>1,144,709</u>	<u>16,507</u>
Total receipts	<u>2,704</u>	<u>104,294</u>	<u>1,051,484</u>	<u>1,522,866</u>	<u>1,144,709</u>	<u>16,507</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>2,600</u>	<u>104,294</u>	<u>1,052,505</u>	<u>1,523,685</u>	<u>1,160,355</u>	<u>16,507</u>
Total disbursements	<u>2,600</u>	<u>104,294</u>	<u>1,052,505</u>	<u>1,523,685</u>	<u>1,160,355</u>	<u>16,507</u>
Excess (deficiency) of receipts over disbursements	<u>104</u>	<u>-</u>	<u>(1,021)</u>	<u>(819)</u>	<u>(15,646)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 439</u>	<u>\$ -</u>	<u>\$ (653)</u>	<u>\$ (435)</u>	<u>\$ (10,358)</u>	<u>\$ -</u>

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Payroll Withholding - State	Payroll Withholding - Union Dues	Payroll Withholding - Wage Garnishments	Settlement	Wheel Tax	Sur Tax
Cash and investments - beginning	\$ 28,698	\$ -	\$ 1,633	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	49,990,045	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	7,725,364	70,323	902,190
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	381,517	8,578	23,117	-	-	-
Total receipts	<u>381,517</u>	<u>8,578</u>	<u>23,117</u>	<u>57,715,409</u>	<u>70,323</u>	<u>902,190</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	352,978	9,213	23,504	57,676,069	70,323	902,190
Total disbursements	<u>352,978</u>	<u>9,213</u>	<u>23,504</u>	<u>57,676,069</u>	<u>70,323</u>	<u>902,190</u>
Excess (deficiency) of receipts over disbursements	<u>28,539</u>	<u>(635)</u>	<u>(387)</u>	<u>39,340</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 57,237</u>	<u>\$ (635)</u>	<u>\$ 1,246</u>	<u>\$ 39,340</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, 2015  
 (Continued)

	CVET Agency	Weed Lien Collections	Sewage Collections	Financial Institution Tax	HEA 1001 State Homestead Credit	Homestead Credit Rebate
Cash and investments - beginning	\$ -	\$ 24,801	\$ 139,331	\$ -	\$ 10,012	\$ 8,189
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	183,229	-	-	259,863	-	-
Charges for services	-	45,365	99,237	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>183,229</u>	<u>45,365</u>	<u>99,237</u>	<u>259,863</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	183,229	70,166	238,568	259,863	10,012	-
Total disbursements	<u>183,229</u>	<u>70,166</u>	<u>238,568</u>	<u>259,863</u>	<u>10,012</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(24,801)</u>	<u>(139,331)</u>	<u>-</u>	<u>(10,012)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2015  
 (Continued)

	State Fines And Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Cont Education
Cash and investments - beginning	\$ 641	\$ 3,594	\$ -	\$ 320	\$ 665	\$ 596
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	8,670	7,574
Fines and forfeits	2,867	54,858	5	4,770	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>2,867</u>	<u>54,858</u>	<u>5</u>	<u>4,770</u>	<u>8,670</u>	<u>7,574</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	3,056	55,324	5	4,795	8,545	7,584
Total disbursements	<u>3,056</u>	<u>55,324</u>	<u>5</u>	<u>4,795</u>	<u>8,545</u>	<u>7,584</u>
Excess (deficiency) of receipts over disbursements	<u>(189)</u>	<u>(466)</u>	<u>-</u>	<u>(25)</u>	<u>125</u>	<u>(10)</u>
Cash and investments - ending	<u>\$ 452</u>	<u>\$ 3,128</u>	<u>\$ -</u>	<u>\$ 295</u>	<u>\$ 790</u>	<u>\$ 586</u>

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Sex And Violent Offender Admin - State	Campaign And Finance Enforcement - State	Child Restraint Violation Fines	Inheritance Tax
Cash and investments - beginning	\$ 125	\$ 453	\$ -	\$ 1,650	\$ 50	\$ 4,523
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	1,017
Charges for services	-	7,042	-	-	-	-
Fines and forfeits	1,575	-	42	-	250	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>1,575</u>	<u>7,042</u>	<u>42</u>	<u>-</u>	<u>250</u>	<u>1,017</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	30	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,450	7,010	-	-	275	5,540
Total disbursements	<u>1,450</u>	<u>7,010</u>	<u>30</u>	<u>-</u>	<u>275</u>	<u>5,540</u>
Excess (deficiency) of receipts over disbursements	<u>125</u>	<u>32</u>	<u>12</u>	<u>-</u>	<u>(25)</u>	<u>(4,523)</u>
Cash and investments - ending	<u>\$ 250</u>	<u>\$ 485</u>	<u>\$ 12</u>	<u>\$ 1,650</u>	<u>\$ 25</u>	<u>\$ -</u>

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Education Plate Fees Agency	Riverboat Revenue Sharing	CEDIT Distribution	93.563 Prosecutor PCA	Treasurer - After Settlement Collections	Jail Inmate Commissary
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 1,966,664	\$ 65,948
Receipts:						
Taxes	-	-	8,782,168	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	353,593	-	-	-	-
Charges for services	919	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	470	2,887,641	222,695
Total receipts	<u>919</u>	<u>353,593</u>	<u>8,782,168</u>	<u>470</u>	<u>2,887,641</u>	<u>222,695</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	208	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	469	353,593	8,782,168	-	1,966,664	183,851
Total disbursements	<u>469</u>	<u>353,593</u>	<u>8,782,168</u>	<u>208</u>	<u>1,966,664</u>	<u>183,851</u>
Excess (deficiency) of receipts over disbursements	<u>450</u>	<u>-</u>	<u>-</u>	<u>262</u>	<u>920,977</u>	<u>38,844</u>
Cash and investments - ending	<u>\$ 450</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 262</u>	<u>\$ 2,887,641</u>	<u>\$ 104,792</u>

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Clerk's Checking Account	Jail Inmate Funds 1 And 2	2015 Problem Solving Grant	WCCC Program Income	WC 2008 Edit Sinking Fund	EDIT Construction
Cash and investments - beginning	\$ 1,370,830	\$ 2,536	\$ -	\$ 210,850	\$ 183,626	\$ 3,622,104
Receipts:						
Taxes	-	-	-	-	214,000	3,932,632
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>5,890,797</u>	<u>192,938</u>	<u>9,000</u>	<u>124,283</u>	<u>-</u>	<u>9,246</u>
Total receipts	<u>5,890,797</u>	<u>192,938</u>	<u>9,000</u>	<u>124,283</u>	<u>214,000</u>	<u>3,941,878</u>
Disbursements:						
Personal services	-	-	-	97,564	-	-
Supplies	-	-	-	16,114	-	-
Other services and charges	-	-	-	45,204	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	3,311,659
Other disbursements	<u>5,852,935</u>	<u>190,564</u>	<u>-</u>	<u>-</u>	<u>214,000</u>	<u>-</u>
Total disbursements	<u>5,852,935</u>	<u>190,564</u>	<u>-</u>	<u>158,882</u>	<u>214,000</u>	<u>3,311,659</u>
Excess (deficiency) of receipts over disbursements	<u>37,862</u>	<u>2,374</u>	<u>9,000</u>	<u>(34,599)</u>	<u>-</u>	<u>630,219</u>
Cash and investments - ending	<u>\$ 1,408,692</u>	<u>\$ 4,910</u>	<u>\$ 9,000</u>	<u>\$ 176,251</u>	<u>\$ 183,626</u>	<u>\$ 4,252,323</u>

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Landfill Maintenance	Hazardous Substance	Warrick Redevelopment Comm	Warrick County Law Enforcement	Building Commission	Cash Seizure/Evidence
Cash and investments - beginning	\$ 297,488	\$ 35,062	\$ 121,893	\$ 42,061	\$ 156,205	\$ 25,112
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	140,803	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	1,530	70	330	12,713
Total receipts	-	-	1,530	70	141,133	12,713
Disbursements:						
Personal services	-	-	-	-	113,803	-
Supplies	-	-	-	-	6,811	-
Other services and charges	-	-	17,598	502	4,770	1,540
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	5,953	-
Total disbursements	-	-	17,598	502	131,337	1,540
Excess (deficiency) of receipts over disbursements	-	-	(16,068)	(432)	9,796	11,173
Cash and investments - ending	\$ 297,488	\$ 35,062	\$ 105,825	\$ 41,629	\$ 166,001	\$ 36,285

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Sheriff Community Service	Commissioners Sale	Economic Development Commission	Warrick County Principal	Warrick County Interest	Perigo - Principal
Cash and investments - beginning	\$ 6,168	\$ 36,701	\$ 45,530	\$ 2,195	\$ 1,800	\$ 1,804
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,390	452	-	-	-	-
Total receipts	1,390	452	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	2,017	37,000	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	2,017	37,000	-	-	-	-
Excess (deficiency) of receipts over disbursements	(627)	(36,548)	-	-	-	-
Cash and investments - ending	\$ 5,541	\$ 153	\$ 45,530	\$ 2,195	\$ 1,800	\$ 1,804

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Perigo - Interest	Families In Transition	Escrow/Retainer Account	Welfare Bequest	DD/DC Program Income	Sheriff Cont Ed Law
Cash and investments - beginning	\$ 746	\$ 8,560	\$ 52,071	\$ 272,365	\$ 243,560	\$ 7,324
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,775	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	2,160	-	-	166,337	-
Other receipts	-	-	46,351	2,294	3,000	-
Total receipts	-	2,160	46,351	2,294	171,112	-
Disbursements:						
Personal services	-	-	-	-	174,464	-
Supplies	-	-	-	-	325	-
Other services and charges	-	1,950	-	-	46,352	3,737
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	17,545	-	-	-
Other disbursements	-	-	-	-	8,883	-
Total disbursements	-	1,950	17,545	-	230,024	3,737
Excess (deficiency) of receipts over disbursements	-	210	28,806	2,294	(58,912)	(3,737)
Cash and investments - ending	\$ 746	\$ 8,770	\$ 80,877	\$ 274,659	\$ 184,648	\$ 3,587

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Federal Forfeiture Fund	16.804 Edward Byrne Mem Jag	OPO	20.616 Rural Demonstration	16.738 EB Jag 2010 DJBX0854	97.073 IMT Training 2013
Cash and investments - beginning	\$ 33,042	\$ 1,013	\$ 1,989	\$ -	\$ 2,821	\$ (2,770)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	2,030	-	29,623
Charges for services	-	-	-	-	-	-
Fines and forfeits	5,880	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>5,880</u>	<u>-</u>	<u>-</u>	<u>2,030</u>	<u>-</u>	<u>29,623</u>
Disbursements:						
Personal services	-	-	-	2,201	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	26,853
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,286	-	-	-	-	-
Total disbursements	<u>2,286</u>	<u>-</u>	<u>-</u>	<u>2,201</u>	<u>-</u>	<u>26,853</u>
Excess (deficiency) of receipts over disbursements	<u>3,594</u>	<u>-</u>	<u>-</u>	<u>(171)</u>	<u>-</u>	<u>2,770</u>
Cash and investments - ending	<u>\$ 36,636</u>	<u>\$ 1,013</u>	<u>\$ 1,989</u>	<u>\$ (171)</u>	<u>\$ 2,821</u>	<u>\$ -</u>

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	97.073 2013 District Admin	97.042 EMPG Comp Grant 2014	97.067 2014 SHSP Comp Project	97.067 2014 SHSP Equipment	97.042 EMPG Salary Reimb '14	93.889 Bioterrorism Plan
Cash and investments - beginning	\$ (5,918)	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	33,172	8,475	11,871	3,636	39,014	8,500
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>33,172</u>	<u>8,475</u>	<u>11,871</u>	<u>3,636</u>	<u>39,014</u>	<u>8,500</u>
Disbursements:						
Personal services	26,115	-	-	-	-	-
Supplies	1,139	-	-	-	-	-
Other services and charges	-	-	-	-	-	8,500
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	8,475	11,871	6,874	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>27,254</u>	<u>8,475</u>	<u>11,871</u>	<u>6,874</u>	<u>-</u>	<u>8,500</u>
Excess (deficiency) of receipts over disbursements	<u>5,918</u>	<u>-</u>	<u>-</u>	<u>(3,238)</u>	<u>39,014</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,238)</u>	<u>\$ 39,014</u>	<u>\$ -</u>

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	93.283 Preparedness Coord	Internet Crimes Agnst Children	2011 IN ICAC Task Force	20.205 Bridge 371	20.205 Lincoln Ave	20.205 Oak Grove Rd
Cash and investments - beginning	\$ -	\$ 639	\$ 2,922	\$ -	\$ -	\$ (3,090)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	17,303	-	16,811	-	28,084	54,508
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	100,231	33,773
Total receipts	<u>17,303</u>	<u>-</u>	<u>16,811</u>	<u>-</u>	<u>128,315</u>	<u>88,281</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	17,303	639	14,379	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	190	367,727	93,820
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>17,303</u>	<u>639</u>	<u>14,379</u>	<u>190</u>	<u>367,727</u>	<u>93,820</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(639)</u>	<u>2,432</u>	<u>(190)</u>	<u>(239,412)</u>	<u>(5,539)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,354</u>	<u>\$ (190)</u>	<u>\$ (239,412)</u>	<u>\$ (8,629)</u>

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	20.205 Bridge Inspection	20.205 Oak Grove Rd R/W	93.563 County IV-D Incentive	93.563 Prosecutor IV-D Incent	93.563 Clerk IV-D Incentive	Prob Solving Court Grant
Cash and investments - beginning	\$ (5,120)	\$ (362,540)	\$ 124,981	\$ 4,208	\$ 85,827	\$ 7
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	8,800	268,712	13,990	21,049	13,990	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,702	214,601	-	-	-	-
Total receipts	<u>10,502</u>	<u>483,313</u>	<u>13,990</u>	<u>21,049</u>	<u>13,990</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	12,976	72	-
Supplies	-	-	-	2,370	17,960	-
Other services and charges	-	-	10,923	14,146	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	38,923	204,658	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>38,923</u>	<u>204,658</u>	<u>10,923</u>	<u>29,492</u>	<u>18,032</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(28,421)</u>	<u>278,655</u>	<u>3,067</u>	<u>(8,443)</u>	<u>(4,042)</u>	<u>-</u>
Cash and investments - ending	<u>\$ (33,541)</u>	<u>\$ (83,885)</u>	<u>\$ 128,048</u>	<u>\$ (4,235)</u>	<u>\$ 81,785</u>	<u>\$ 7</u>

WARRICK COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	ICJI Byrne Jag Grant 10	Veterans Administration Grant	2013 Problem Solving Grant	Recovery Resources	Sex and Violent Offender County	Totals
Cash and investments - beginning	\$ 600	\$ -	\$ 12	\$ -	\$ -	\$ 41,401,135
Receipts:						
Taxes	-	-	-	-	-	105,385,930
Licenses and permits	-	-	-	-	-	387,811
Intergovernmental receipts	-	-	-	3,500	-	17,109,757
Charges for services	-	-	-	-	374	2,858,635
Fines and forfeits	-	-	-	-	-	706,504
Other receipts	-	990	-	-	-	19,849,818
Total receipts	-	990	-	3,500	374	146,298,455
Disbursements:						
Personal services	600	-	-	3,750	-	19,986,072
Supplies	-	-	-	-	-	2,183,502
Other services and charges	-	990	-	-	-	5,621,674
Debt service - principal and interest	-	-	-	-	-	18,389,405
Capital outlay	-	-	-	-	-	7,173,796
Other disbursements	-	-	-	-	-	83,473,924
Total disbursements	600	990	-	3,750	-	136,828,373
Excess (deficiency) of receipts over disbursements	(600)	-	-	(250)	374	9,470,082
Cash and investments - ending	\$ -	\$ -	\$ 12	\$ (250)	\$ 374	\$ 50,871,217

WARRICK COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2015

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
Motorola	Provide Better Radio Communication	113,282	12/15/2009	12/15/2019
Deere Credit Inc	Motor Grader	<u>53,101</u>	4/20/2015	5/20/2020
Total governmental activities		<u>268,867</u>		
Total of annual lease payments		<u>\$ 268,867</u>		

Type	Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Revenue bonds	Park Improvements District Bonds 2007 - ONB	\$ 1,065,000	\$ 192,018
Revenue bonds	Redevelopment District Tax Increment Revenue Bonds, Series 2015 - ONB	8,820,000	543,181
Revenue bonds	Redevelopment District Tax Increment Revenue Bonds, Series 2012 - ONB	610,000	158,656
Revenue bonds	Redevelopment District Revenue Bonds, Series 2009 - ONB	9,400,000	878,616
Notes and loans payable	2013 John Deere Loader/To replace old equipment	68,544	23,765
Notes and loans payable	2013 Road Hog/To replace old equipment	58,187	20,174
Notes and loans payable	Jail Renovation	<u>190,496</u>	<u>131,325</u>
Total governmental activities		<u>20,212,227</u>	<u>1,947,735</u>
Totals		<u>\$ 20,212,227</u>	<u>\$ 1,947,735</u>

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SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE 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 *OMB Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 2015. 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 federal statutes, regulations, and the terms and conditions of its federal awards 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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, 2015.

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 the Uniform Guidance, 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 a 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 a 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

  
Paul D. Joyce, CPA  
State Examiner

May 11, 2017

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

WARRICK COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2015

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	Pass-Through To Subrecipient	Total Federal Awards Expended
<u>Department of Justice</u>					
Edward Byrne Memorial Justice Assistance Grant Program ICJI Byrne JAG Grant 11	Direct Grant	16.738	2011-DJ-BX-3218	\$ -	\$ 16,899
Missing Children's Assistance 2011 IN ICAC Task Force	Indiana State Police	16.543	2011-MC-CX-K005	-	16,811
Total - Department of Justice				-	33,710
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster Highway Planning and Construction	Indiana Department of Transportation				
Oak Grove Rd		20.205	DES#0400152	-	88,281
Lincoln Ave		20.205	DES#0500636	-	124,419
Oak Grove R/W		20.205	DES#0500640	-	536,320
Bridge Inspection		20.205	DES#1297491	-	10,502
Total - Highway Planning and Construction				-	759,522
Total - Highway Planning and Construction Cluster				-	759,522
Highway Safety Cluster National Priority Safety Programs 2015 Rural Demonstration Project	Indiana Criminal Justice Institute	20.616	EDS# D3-15-9930	-	2,030
Total - Highway Safety Cluster				-	2,030
Total - Department of Transportation				-	761,552
<u>Department of Health and Human Services</u>					
Medical Reserve Corps Small Grant Program MRC Unit Sponsor Fee	National Association of County and City Health Officials	93.008	5 MRCSG101005-04-100	-	3,500
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	Indiana Department of Health				
Preparedness Coord		93.074	A70-40532248	-	17,303
Bioterrorism MRC		93.074	A70-40532234	-	5,000
Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				-	22,303
Child Support Enforcement	Indiana Department of Child Services				
Clerk IV-D Incentive		93.563		-	18,032
Title IV-D Incentive		93.563		-	10,923
Prosecutor IV-D Incentive		93.563		-	29,492
Clerk Child Supp Reim		93.563		-	32,367
Prosecutor Child Supp Reimb		93.563		-	73,307
Earned Indirect Costs		93.563		-	33,399
Prosecutor PCA		93.563		-	470
Total - Child Support Enforcement				-	197,990
Total - Department of Health and Human Services				-	223,793
<u>Department of Homeland Security</u>					
Emergency Management Performance Grants EMPG Salary Reimbursement EMPG COMP Grant 2014	Indiana Department of Homeland Security	97.042	EDS# C44P-5-769B	-	39,014
		97.042	EDS# C44P-5-538B	-	8,475
Total - Emergency Management Performance Grants				-	47,489
Homeland Security Grant Program 2013 District Admin IMT Training 2013 SHSP Equipment SHSP Equipment SHSP Comp Project	Indiana Department of Homeland Security	97.067	EDS# C44P-4-483B	-	33,172
		97.067	EDS# C44P-4-494B	-	29,623
		97.067	EDS# C44P-5-572B	-	312
		97.067	EDS# C44P-5-672B	-	3,324
		97.067	EDS# C44P-5-632B	-	11,871
Total - Homeland Security Grant Program				-	78,302
Total - Department of Homeland Security				-	125,791
Total federal awards expended				\$ -	\$ 1,144,846

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

WARRICK COUNTY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**Note 1. *Basis of Presentation***

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2015. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

**Note 2. *Summary of Significant Accounting Policies***

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received. The County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

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
Any audit finding disclosed that is required to be reported in accordance with section 2 CFR 200.516(a)?	no

Identification of Major Program and type of auditor's report issued on compliance for it:

<u>Name of Federal Program or Cluster</u>	<u>Opinion Issued</u>
Highway Planning and Construction Cluster	Unmodified

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

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

**Section II - Financial Statement Findings**

**FINDING 2015-001 - INTERNAL CONTROLS OVER BANK RECONCILIATIONS**

*Condition*

The County had controls in place over bank reconciliations; however, the controls were not adequate in detecting errors in the reconciliations performed. We consider the following deficiencies to be material weaknesses:

1. Monthly bank reconcilements were being performed by the Deputy County Treasurer and reviewed by the County Treasurer. A Comparison Report was run to verify that the County Treasurer's fund balances were in agreement with the County Auditor's fund balances. However, the fund balances per the County Treasurer's Cash Book exceeded the County Treasurer's fund balances reported on the Monthly Comparison Report by \$12,126 as of December 31, 2015. This was not detected during the performance or review of the bank reconciliation.

WARRICK COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

2. An electronic payment for state and local taxes was made on May 19, 2015, in the amount of \$27,923. This amount was posted on the County Treasurer's Cash Book, but was not disbursed from the County Auditor's Fund Ledger until February 6, 2017, when it was brought to the County Auditor's attention during the audit.

*Criteria*

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

Indiana code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

*Cause*

Management of the County had not established adequate controls to ensure the reconciliations performed were accurate.

*Effect*

The failure to establish adequate controls enabled material misstatements or irregularities to remain undetected. The failure to monitor the internal control system placed the County at risk that controls may not have been either designed properly or operating effectively to provide reasonable assurance that controls would have prevented, or detected and corrected, material misstatements in a timely manner.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

WARRICK COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

**FINDING 2015-002 - PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

*Condition*

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 Auditor entered and submitted federal award information within the County's Annual Report on Gateway, which was used to compile the County's SEFA. There was no evidence of a control, such as an oversight, review, or approval process by the County.

The following errors were noted on the SEFA: one federal grant was omitted; two separate grants that were combined in the same fund on the County's ledger were reported as one grant on the SEFA; six grants had incorrect amounts reported; and several grants did not contain the pass-through entity identifying number.

Audit adjustments that netted to \$151,652 were proposed, accepted by the County, and made to the SEFA.

*Criteria*

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

2 CFR 200.508 states in part: "The auditee must: . . . (b) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with § 200.510 Financial statements. . . ."

2 CFR section 200.510(b) states:

"*Schedule of expenditures of Federal awards*. The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with § 200.502 Basis for determining Federal awards expended. While not required, the auditee may

WARRICK COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

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 must:

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal 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 must 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. For a cluster of programs also provide the total for the cluster.
- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs described in § 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Include notes that describe that significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in § 200.414 Indirect (F&A) costs."

*Cause*

Management had not established a system of internal control that would ensure proper reporting of federal expenditures on the SEFA.

*Effect*

Without a proper system of internal control in place that operated effectively, material misstatements of the SEFA remained undetected. The SEFA contained the errors identified in the *Condition*.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

**Section III - Federal Award Findings and Questioned Costs**

No matters are reportable.

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#### AUDITEE-PREPARED DOCUMENTS

The subsequent documents were provided by management of the County. The documents are presented as intended by the County.

# Warrick County Clerk

Patricia E. Perry  
(812) 897-6160

Fax: (812) 897-6400  
clerk@warrickcounty.gov

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One County Square • Suite 200 • Boonville, IN 47601

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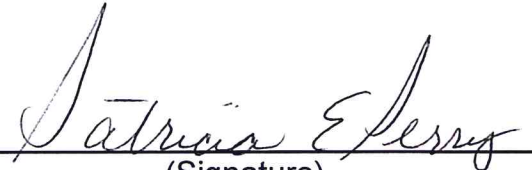
February 22, 2017


## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

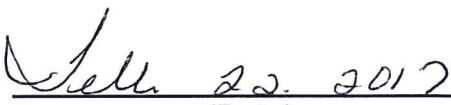
### ***FINDING 2014-002***

Fiscal year in which the finding initially occurred: 2014  
Contact Person Responsible for Corrective Action: Patricia E. Perry  
Contact Phone Number: (812) 897-6160

Status of Audit Finding: Audit findings were corrected.

  
\_\_\_\_\_  
(Signature)

  
\_\_\_\_\_  
(Title)

  
\_\_\_\_\_  
(Date)



WARRICK COUNTY TREASURER  
**PATRICIA A. BROOKS**

Treasurer

Warrick County Judicial Center  
One County Square, Suite 270  
Boonville, IN 47601

Phone: 812-897-6166 Fax: 812-897-6167  
pbrooks@warrickcounty.gov

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

**FINDING 2014-004**

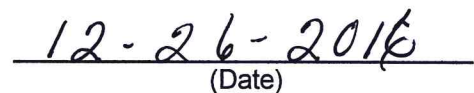
Fiscal year in which the finding initially occurred: 2014  
Contact Person Responsible for Corrective Action: Pat A. Brooks  
Contact Phone Number: (812) 897-6166

Status of Audit Finding:

The audit findings were corrected.

  
\_\_\_\_\_  
(Signature)

  
\_\_\_\_\_  
(Title)

  
\_\_\_\_\_  
(Date)



WARRICK COUNTY TREASURER  
**JUDY BEEM**  
Treasurer  
Warrick County Judicial Center  
One County Square, Suite 270  
Boonville, IN 47601  
Phone: 812-897-6166 Fax: 812-897-6167  
jbeem@warrickcounty.gov

March 21, 2017

**CORRECTIVE ACTION PLAN**

**Finding 2015-001**

**Contact Person Responsible for Corrective Action:** Judy Beem

**Contact Phone Number:** 812 897-6166

**Views of Responsible Official:** We concur with the finding.

**Description of Corrective Action Plan:**

Internal controls: All payments are verified and entered into Cashbook and then into the financial software. These amounts are reviewed daily for any deviations. Should a discrepancy appear, we speak with the Auditor's office to locate the cause and correct as required, as soon as the cause of the discrepancy can be verified. The manual balancing is performed daily in the Treasurer's office.

I also recommend updating the current limited software system to one that has the capability of interfacing adjustments between the Auditor and the Treasurer and one that provides a cashbook system. The Treasurer's office currently operates from three separate non-integrated systems which increases the risk for data entry errors.

**Anticipated Completion Date:** Currently performing manual daily balancing.

Judy M. Beem,  
Warrick County Treasurer  
March 21, 2017



Deborah K. Stevens  
Auditor  
[dstevens@warrickcounty.gov](mailto:dstevens@warrickcounty.gov)  
(812) 897-6110  
Judicial Center Building  
One County Square, Suite 240  
Boonville, Indiana 47601

## CORRECTIVE ACTION PLAN

### ***FINDING 2015-002***

Deborah K. Stevens  
812-897-6110

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

In response to errors in reporting the Schedule of Expenditures of Federal Awards we now have internal controls which require all grant information and activity reported be reviewed by the Auditor and Chief Deputy prior to submission. We have implemented, beginning in 2017, a monthly reconciliation report for all Title IV-D advance and reimbursed expenditures. We provide monthly transaction history reports to help the department heads reconcile receipts and disbursements for the federal grants they are awarded.

Anticipated Completion Date: March 31, 2017

Respectfully,

Deborah K. Stevens  
Warrick County Auditor  
March 20, 2017

#### 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/>.