

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, 2016 to December 31, 2016



FILED
11/22/2017

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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	Patricia E. Perry	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	01-01-16 to 12-31-16 01-01-17 to 12-31-17
President of the County Council	Gary Meyer	01-01-16 to 12-31-17



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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, 2016, 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, 2016.

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, 2016, 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 October 12, 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

October 12, 2017



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

TO: THE OFFICIALS OF WARRICK COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of Warrick County (County), which comprises the financial position and results of operations for the year ended December 31, 2016, and the related notes to the financial statement, and have issued our report thereon dated October 12, 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.


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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

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


Paul D. Joyce, CPA
State Examiner

October 12, 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, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
General	\$ 4,237,072	\$ 15,669,975	\$ 14,408,356	\$ 5,498,691
Accident Report	29,060	11,732	4,290	36,502
City and Town Court Costs	12,835	12,987	-	25,822
Clerk's Records Perpetuation	29,969	54,537	6,752	77,754
Community Corrections	16,174	112,959	90,985	38,148
Community Transition Program	37,974	6,001	12,578	31,397
Congressional School Interest	4,856	-	4,856	-
Congressional School Principal	20,833	-	20,833	-
Sales Disclosure - County Share	45,314	9,055	-	54,369
Cummulative Bridge	137,069	274,296	181,860	229,505
Cummulative Capital Development	922,644	661,615	364,304	1,219,955
Cummulative Drainage	175,549	171,634	111,858	235,325
Drug Free Community	31,401	17,608	30,830	18,179
Economic Development Fee	10,003,824	3,254,531	4,764,440	8,493,915
Emergency Planning/Right to Know	29,675	3,928	2,649	30,954
Extradition and Sheriff's Assistance	9,442	13	-	9,455
Firearms Training	84,237	63,294	80,913	66,618
Health	152,482	626,183	576,184	202,481
Identification Security Protection	136,500	5,946	154	142,292
Landfill Closure and Post Closure	125,753	-	9,961	115,792
Levy Excess	2,292	-	-	2,292
Local Health Maintenance	220,165	70,077	134,056	156,186
Local Road and Street	755,105	1,687,872	1,455,904	987,073
Medical Care for Inmates	2,189	-	-	2,189
Misdemeanant	11,961	32,710	34,131	10,540
Motor Vehicle Highway	1,082,545	3,150,422	2,702,114	1,530,853
Park Nonreverting Capital	3,025	-	-	3,025
Park Nonreverting Operating	5	-	-	5
Plat Book	79,901	13,045	686	92,260
Rainy Day	1,623,452	647,599	-	2,271,051
Recorder's Records Perpetuation	156,648	224,039	114,256	266,431
Sex and Violent Offender County	374	2,534	500	2,408
Sheriff's Pension Trust	66,385	106,569	66,385	106,569
Storm Water Management Operating	1,257,272	1,756,321	1,771,890	1,241,703
Supplemental Public Defender Services	25,507	15,247	6,462	34,292
Surplus Tax	265,024	97,054	100,121	261,957
Surveyor's Corner Perpetuation	93,323	13,575	-	106,898
Tax Sale Redemption	515	15,444	15,444	515
Tax Sale Surplus	106,703	295,850	113,996	288,557
Local Health Department Trust Account	58,852	29,148	31,494	56,506
Vehicle Inspection	906	5	-	911
Guardian Ad Litem	37,654	12,945	19,519	31,080
Court Appointed Special Advocate (CASA)	12,440	30,000	42,440	-
Election and Registration	238,279	154,697	246,136	146,840
County Elected Officials Training	21,371	5,959	4,089	23,241
Park and Recreation	252,622	708,965	579,084	382,503
Statewide 911	673,255	785,329	311,651	1,146,933
Reassessment	2,222,052	362,060	428,460	2,155,652
LOIT Special Distribution	-	1,942,795	1,737,975	204,820
Adult Probation Administrative	613,199	79,390	60,757	631,832
Juvenile Probation Administrative	53,876	840	-	54,716
County User Fee	263,665	160,648	79,803	344,510
Sheriff Sale Administration	14,763	25,970	16,046	24,687

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, 2016
(Continued)

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Court Interpreters	8,697	-	8,697	-
Donations	399,482	42,353	30,477	411,358
Local Ordinance Violations Fines - County	1,454	-	-	1,454
TIF Debt Service	1,676,897	-	-	1,676,897
TIF Capital Projects	9,354,916	2,740,945	7,450,241	4,645,620
Debt Service	699,838	143,356	192,518	650,676
Payroll Withholding- Insurance	1,964,427	1,962,469	2,843,006	1,083,890
Payroll Withholding- Other	25	1,620	1,317	328
Payroll Withholding- Savings	(38,223)	300,790	285,454	(22,887)
Payroll Withholding- Child Support	439	2,759	2,863	335
Payroll Withholding- Deferred Compensation	-	87,676	87,676	-
Payroll Withholding- Federal	(653)	1,118,143	1,116,254	1,236
Payroll Withholding- FICA & Medicare	(434)	1,606,288	1,605,578	276
Payroll Withholding- PERF	(10,358)	1,176,267	1,160,840	5,069
Payroll Withholding- Sheriff Pension	-	19,728	19,728	-
Payroll Withholding- State	57,237	402,493	433,960	25,770
Payroll Withholding- Union Dues	(635)	8,244	8,294	(685)
Payroll Withholding- Wage Garnishments	1,247	23,986	23,882	1,351
Settlement	39,340	59,398,698	59,438,038	-
Wheel Tax	-	80,037	80,037	-
Sur Tax	-	1,201,008	1,201,008	-
CVET Agency	-	163,224	163,224	-
Weed Lien Collections	-	23,376	23,376	-
Sewage Collections	-	60,646	60,646	-
Financial Institution Tax	-	282,386	279,386	3,000
Homestead Credit Rebate	8,189	-	-	8,189
State Fines and Forfeitures	452	11,976	11,959	469
Infraction Judgements	3,128	53,058	47,646	8,540
Overweight Vehicle Fines	-	500	-	500
Special Death Benefit	295	5,010	4,375	930
Sales Disclosure- State Share	790	9,935	8,600	2,125
Coroners Training & Con't Education	586	7,838	7,322	1,102
Interstate Compact- State Share	250	1,575	1,625	200
Mortgage Recording Fees- State Share	485	7,971	6,988	1,468
Sex and Violent Offender Admin- State	12	282	242	52
Campaign and Finance Enforcement- State	1,650	-	-	1,650
Child Restraint Violation Fines	25	260	210	75
Forest Reserve	-	11,068	11,068	-
Inheritance Tax	-	-	382	(382)
Education Plate Fees Agency	450	844	1,050	244
Riverboat Revenue Sharing	-	353,580	353,580	-
CEDIT Distribution	-	9,183,345	9,183,345	-
LOIT 2016 Special Distribution	-	3,290,911	3,290,911	-
93.563 Prosecutor PCA	262	1,527	766	1,023
Welfare Bequest	274,659	-	274,659	-
Stormwater	-	520,614	520,614	-
Blight Elimination Program	-	500,477	500,477	-
Victim of Crime Act (VOCA)	-	31,828	51,850	(20,022)
Rural Demonstration	(171)	171	-	-
97.073 2014 SHSP	-	32,484	32,484	-
EMPG Local Base Grant	-	5,095	5,095	-
Bell Road	-	31,252	100,743	(69,491)
Indiana CASA Grant	-	27,079	26,472	607
WCDC Local Grant	-	1,350	1,161	189

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, 2016
(Continued)

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Court Interpreter Grant	-	8,573	712	7,861
Community Crossings Grant	-	1,511,471	683,600	827,871
CASA Local Grant	-	16,000	2,802	13,198
WCCC Preliminary Breath Testing	-	898	898	-
IN Regional Cities Initiative	-	807,276	720,147	87,129
Internet Crimes Against Children	5,354	15,825	14,335	6,844
Treasurer's Supplemental	2,887,641	1,724,056	2,887,641	1,724,056
Clerk Trust and Court Ordered Investments	1,408,692	5,286,910	4,732,005	1,963,597
Jail/Inmate Commissary Fund	104,791	248,016	258,216	94,591
Jail Inmates Fund	675	-	-	675
Jail Inmates Fund #2	4,236	224,230	220,611	7,855
WCCC Program Income	176,251	91,000	134,011	133,240
WC 2008 EDIT Sinking Fund	183,626	-	-	183,626
EDIT Construction	4,252,323	3,993,375	4,601,906	3,643,792
Landfill Maintenance	297,488	-	-	297,488
Hazardous Substance	35,062	-	-	35,062
Warrick Redevelopment Comm	105,825	-	20,009	85,816
Warrick County Law Enforcement	41,629	971	3,628	38,972
Building Commission	166,001	210,062	127,999	248,064
Cash Seizure/Evidence	36,285	1,216	2,855	34,646
Sheriff Community Service	5,541	250	424	5,367
Commissioner's Sale	153	-	-	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	8,770	3,420	2,200	9,990
Escrow/Retainer Account	80,877	44,392	50,924	74,345
DD/DC Program Income	184,649	145,837	221,317	109,169
Sheriff Cont Ed Law	3,587	4,389	2,036	5,940
Federal Forfeiture Fund	36,636	-	28,074	8,562
16.804 Edward Byrne Mem JAG	1,012	-	-	1,012
OPO	1,990	-	-	1,990
16.738 EB JAG 2010 DJBX0854	2,821	-	-	2,821
97.073 2012 Dist 10 SHSP Grant	-	33	-	33
97.067 2014 SHSP Equipment	(3,238)	4,469	1,231	-
97.042 EMPG Salary Reimb '14	39,014	-	-	39,014
93.889 Bioterrorism Plan	-	51,472	39,472	12,000
20.205 Bridge 371	(190)	190	-	-
20.205 Lincoln Ave	(239,412)	874,910	674,418	(38,920)
20.205 Oak Grove Rd	(8,630)	368,444	444,882	(85,068)
20.205 Bridge Inspection	(33,541)	96,634	68,213	(5,120)
20.205 Oak Grove Rd R/W	(83,885)	150,845	353,298	(286,338)
93.563 County IV-D Incentive	128,048	14,226	67,596	74,678
93.563 Prosecutor IV-D Incent	(4,235)	34,655	10,022	20,398
93.563 Clerk IV-D Incentive	81,785	14,235	8,922	87,098
Prob Solving Court Grant	7	-	-	7
2013 Problem Solving Grant	12	-	-	12
2015 Problem Solving Grant	9,000	-	8,770	230
Recovery Resources	(250)	4,500	3,575	675
Totals	<u>\$ 50,871,221</u>	<u>\$ 134,272,705</u>	<u>\$ 138,102,075</u>	<u>\$ 47,041,851</u>

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

WARRICK COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

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

C. Cash and Investments

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

D. Receipts

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

Taxes. Amounts received from one or more of the following: property tax, 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.

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

WARRICK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 January 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.

WARRICK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Indiana Public Retirement System
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. Cash balance deficits in six funds were the result of reimbursable grant funds. Reimbursements for expenditures made by the County were not received by December 31. Cash balance deficits for the remaining three funds were the result of timing as it relates to payroll or incorrect recording of financial transactions. Cash balance deficits for these funds will be eliminated when correcting transfers are made in future periods.

Note 8. Subsequent Events

On May 12, 2017, the County closed on the Redevelopment District Taxable Increment Revenue Bond Anticipation Notes, Series 2017 (Epworth Road Corridor Project) in the amount of \$5,635,000.

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 the Jail Inmates Fund were reported individually in the current financial statements, but were combined into one fund for the prior financial statement.

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, 2016

	General	Accident Report	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections	Community Transition Program	Congressional School Interest	Congressional School Principal
Cash and investments - beginning	\$ 4,237,072	\$ 29,060	\$ 12,835	\$ 29,969	\$ 16,174	\$ 37,974	\$ 4,856	\$ 20,833
Receipts:								
Taxes	12,472,925	-	-	-	-	-	-	-
Licenses and permits	243,572	-	-	-	-	-	-	-
Intergovernmental receipts	1,851,331	-	-	-	112,959	6,001	-	-
Charges for services	266,233	11,732	-	-	-	-	-	-
Fines and forfeits	187,336	-	-	54,537	-	-	-	-
Other receipts	648,578	-	12,987	-	-	-	-	-
Total receipts	15,669,975	11,732	12,987	54,537	112,959	6,001	-	-
Disbursements:								
Personal services	10,617,461	-	-	-	70,891	-	-	-
Supplies	401,487	-	-	-	10	-	-	-
Other services and charges	2,005,901	4,290	-	6,752	19,997	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	20,833
Capital outlay	221,392	-	-	-	-	-	-	-
Other disbursements	1,162,115	-	-	-	87	12,578	4,856	-
Total disbursements	14,408,356	4,290	-	6,752	90,985	12,578	4,856	20,833
Excess (deficiency) of receipts over disbursements	1,261,619	7,442	12,987	47,785	21,974	(6,577)	(4,856)	(20,833)
Cash and investments - ending	\$ 5,498,691	\$ 36,502	\$ 25,822	\$ 77,754	\$ 38,148	\$ 31,397	\$ -	\$ -

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Sales Disclosure - County Share	Cummulative Bridge	Cummulative Capital Development	Cummulative Drainage	Drug Free Community	Economic Development Fee	Emergency Planning/Right to Know	Extradition and Sheriff's Assistance
Cash and investments - beginning	\$ 45,314	\$ 137,069	\$ 922,644	\$ 175,549	\$ 31,401	\$ 10,003,824	\$ 29,675	\$ 9,442
Receipts:								
Taxes	-	243,205	590,127	154,898	-	3,252,842	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	31,091	64,779	16,736	-	-	-	-
Charges for services	9,055	-	-	-	-	-	-	13
Fines and forfeits	-	-	-	-	17,608	-	-	-
Other receipts	-	-	6,709	-	-	1,689	3,928	-
Total receipts	9,055	274,296	661,615	171,634	17,608	3,254,531	3,928	13
Disbursements:								
Personal services	-	173,234	-	97,378	-	163,904	-	-
Supplies	-	-	-	2,086	-	6,014	-	-
Other services and charges	-	-	107,301	6,871	30,830	1,004,978	2,649	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	257,003	844	-	3,579,866	-	-
Other disbursements	-	8,626	-	4,679	-	9,678	-	-
Total disbursements	-	181,860	364,304	111,858	30,830	4,764,440	2,649	-
Excess (deficiency) of receipts over disbursements	9,055	92,436	297,311	59,776	(13,222)	(1,509,909)	1,279	13
Cash and investments - ending	\$ 54,369	\$ 229,505	\$ 1,219,955	\$ 235,325	\$ 18,179	\$ 8,493,915	\$ 30,954	\$ 9,455

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Firearms Training	Health	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	\$ 84,237	\$ 152,482	\$ 136,500	\$ 125,753	\$ 2,292	\$ 220,165	\$ 755,105	\$ 2,189
Receipts:								
Taxes	-	406,331	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	44,596	-	-	-	24,430	1,536,070	-
Charges for services	-	152,790	5,946	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	63,294	22,466	-	-	-	45,647	151,802	-
Total receipts	<u>63,294</u>	<u>626,183</u>	<u>5,946</u>	<u>-</u>	<u>-</u>	<u>70,077</u>	<u>1,687,872</u>	<u>-</u>
Disbursements:								
Personal services	-	492,522	-	-	-	22,164	-	-
Supplies	-	28,542	-	-	-	19,038	1,056,435	-
Other services and charges	80,913	13,746	154	9,961	-	5,216	173,561	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	17,005	-	-	-	53,107	225,908	-
Other disbursements	-	24,369	-	-	-	34,531	-	-
Total disbursements	<u>80,913</u>	<u>576,184</u>	<u>154</u>	<u>9,961</u>	<u>-</u>	<u>134,056</u>	<u>1,455,904</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(17,619)</u>	<u>49,999</u>	<u>5,792</u>	<u>(9,961)</u>	<u>-</u>	<u>(63,979)</u>	<u>231,968</u>	<u>-</u>
Cash and investments - ending	<u>\$ 66,618</u>	<u>\$ 202,481</u>	<u>\$ 142,292</u>	<u>\$ 115,792</u>	<u>\$ 2,292</u>	<u>\$ 156,186</u>	<u>\$ 987,073</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, 2016
 (Continued)

	Misdemeanant	Motor Vehicle Highway	Park Nonreverting Capital	Park Nonreverting Operating	Plat Book	Rainy Day	Recorder's Records Perpetuation	Sex and Violent Offender County
Cash and investments - beginning	\$ 11,961	\$ 1,082,545	\$ 3,025	\$ 5	\$ 79,901	\$ 1,623,452	\$ 156,648	\$ 374
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	32,710	3,150,422	-	-	-	-	-	-
Charges for services	-	-	-	-	13,045	-	224,039	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	647,599	-	2,534
Total receipts	32,710	3,150,422	-	-	13,045	647,599	224,039	2,534
Disbursements:								
Personal services	34,131	2,230,570	-	-	-	-	38,439	-
Supplies	-	243,310	-	-	456	-	-	-
Other services and charges	-	121,408	-	-	230	-	35,001	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	2,558	-	-	-	-	-	-
Other disbursements	-	104,268	-	-	-	-	40,816	500
Total disbursements	34,131	2,702,114	-	-	686	-	114,256	500
Excess (deficiency) of receipts over disbursements	(1,421)	448,308	-	-	12,359	647,599	109,783	2,034
Cash and investments - ending	\$ 10,540	\$ 1,530,853	\$ 3,025	\$ 5	\$ 92,260	\$ 2,271,051	\$ 266,431	\$ 2,408

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Sheriff's Pension Trust	Storm Water Management Operating	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account
Cash and investments - beginning	\$ 66,385	\$ 1,257,272	\$ 25,507	\$ 265,024	\$ 93,323	\$ 515	\$ 106,703	\$ 58,852
Receipts:								
Taxes	-	1,734,249	-	97,054	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	29,148
Charges for services	106,569	-	-	-	13,575	-	-	-
Fines and forfeits	-	-	15,247	-	-	-	-	-
Other receipts	-	22,072	-	-	-	15,444	295,850	-
Total receipts	<u>106,569</u>	<u>1,756,321</u>	<u>15,247</u>	<u>97,054</u>	<u>13,575</u>	<u>15,444</u>	<u>295,850</u>	<u>29,148</u>
Disbursements:								
Personal services	66,385	449,524	-	-	-	-	-	-
Supplies	-	11,827	-	-	-	-	-	-
Other services and charges	-	95,230	6,462	-	-	-	-	31,494
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	1,192,153	-	-	-	-	-	-
Other disbursements	-	23,156	-	100,121	-	15,444	113,996	-
Total disbursements	<u>66,385</u>	<u>1,771,890</u>	<u>6,462</u>	<u>100,121</u>	<u>-</u>	<u>15,444</u>	<u>113,996</u>	<u>31,494</u>
Excess (deficiency) of receipts over disbursements	<u>40,184</u>	<u>(15,569)</u>	<u>8,785</u>	<u>(3,067)</u>	<u>13,575</u>	<u>-</u>	<u>181,854</u>	<u>(2,346)</u>
Cash and investments - ending	<u>\$ 106,569</u>	<u>\$ 1,241,703</u>	<u>\$ 34,292</u>	<u>\$ 261,957</u>	<u>\$ 106,898</u>	<u>\$ 515</u>	<u>\$ 288,557</u>	<u>\$ 56,506</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Vehicle Inspection	Guardian Ad Litem	Court Appointed Special Advocate (CASA)	Election and Registration	County Elected Officials Training	Park and Recreation	Statewide 911	Reassessment
Cash and investments - beginning	\$ 906	\$ 37,654	\$ 12,440	\$ 238,279	\$ 21,371	\$ 252,622	\$ 673,255	\$ 2,222,052
Receipts:								
Taxes	-	-	-	139,398	-	321,832	-	326,251
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	14,000	15,299	-	37,698	-	35,809
Charges for services	-	-	-	-	5,959	349,149	785,329	-
Fines and forfeits	5	12,945	-	-	-	-	-	-
Other receipts	-	-	16,000	-	-	286	-	-
Total receipts	5	12,945	30,000	154,697	5,959	708,965	785,329	362,060
Disbursements:								
Personal services	-	8,750	-	165,823	-	374,918	-	239,511
Supplies	-	-	-	4,530	-	48,854	-	6,879
Other services and charges	-	10,769	42,440	57,813	4,089	110,172	241,115	172,952
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	12,633	-	2,022	70,536	-
Other disbursements	-	-	-	5,337	-	43,118	-	9,118
Total disbursements	-	19,519	42,440	246,136	4,089	579,084	311,651	428,460
Excess (deficiency) of receipts over disbursements	5	(6,574)	(12,440)	(91,439)	1,870	129,881	473,678	(66,400)
Cash and investments - ending	\$ 911	\$ 31,080	\$ -	\$ 146,840	\$ 23,241	\$ 382,503	\$ 1,146,933	\$ 2,155,652

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	LOIT Special Distribution	Adult Probation Administrative	Juvenile Probation Administrative	County User Fee	Sheriff Sale Administration	Court Interpreters	Donations	Local Ordinance Violations Fines - County
Cash and investments - beginning	\$ -	\$ 613,199	\$ 53,876	\$ 263,665	\$ 14,763	\$ 8,697	\$ 399,482	\$ 1,454
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	25,970	-	-	-
Fines and forfeits	-	79,390	840	160,648	-	-	-	-
Other receipts	1,942,795	-	-	-	-	-	42,353	-
Total receipts	1,942,795	79,390	840	160,648	25,970	-	42,353	-
Disbursements:								
Personal services	-	31,627	-	40	-	-	-	-
Supplies	-	8,565	-	-	-	-	-	-
Other services and charges	-	11,782	-	74,042	16,046	1,120	30,477	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	8,783	-	-	-	-	-	-
Other disbursements	1,737,975	-	-	5,721	-	7,577	-	-
Total disbursements	1,737,975	60,757	-	79,803	16,046	8,697	30,477	-
Excess (deficiency) of receipts over disbursements	204,820	18,633	840	80,845	9,924	(8,697)	11,876	-
Cash and investments - ending	\$ 204,820	\$ 631,832	\$ 54,716	\$ 344,510	\$ 24,687	\$ -	\$ 411,358	\$ 1,454

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	TIF Debt Service	TIF Capital Projects	Debt Service	Payroll Withholding- Insurance	Payroll Withholding- Other	Payroll Withholding- Savings	Payroll Withholding- Child Support	Payroll Withholding- Deferred Compensation
Cash and investments - beginning	\$ 1,676,897	\$ 9,354,916	\$ 699,838	\$ 1,964,427	\$ 25	\$ (38,223)	\$ 439	\$ -
Receipts:								
Taxes	-	2,572,710	129,359	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	13,997	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	168,235	-	1,962,469	1,620	300,790	2,759	87,676
Total receipts	-	2,740,945	143,356	1,962,469	1,620	300,790	2,759	87,676
Disbursements:								
Personal services	-	-	-	2,758,834	-	285,454	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	5,615	-	-	-	-
Debt service - principal and interest	-	7,450,241	192,518	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	78,557	1,317	-	2,863	87,676
Total disbursements	-	7,450,241	192,518	2,843,006	1,317	285,454	2,863	87,676
Excess (deficiency) of receipts over disbursements	-	(4,709,296)	(49,162)	(880,537)	303	15,336	(104)	-
Cash and investments - ending	\$ 1,676,897	\$ 4,645,620	\$ 650,676	\$ 1,083,890	\$ 328	\$ (22,887)	\$ 335	\$ -

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Payroll Withholding- Federal	Payroll Withholding- FICA & Medicare	Payroll Withholding- PERF	Payroll Withholding- Sheriff Pension	Payroll Withholding- State	Payroll Withholding- Union Dues	Payroll Withholding- Wage Garnishments	Settlement
Cash and investments - beginning	\$ (653)	\$ (434)	\$ (10,358)	\$ -	\$ 57,237	\$ (635)	\$ 1,247	\$ 39,340
Receipts:								
Taxes	-	-	-	-	-	-	-	51,492,329
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	7,906,369
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	1,118,143	1,606,288	1,176,267	19,728	402,493	8,244	23,986	-
Total receipts	1,118,143	1,606,288	1,176,267	19,728	402,493	8,244	23,986	59,398,698
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	1,116,254	1,605,578	1,160,840	19,728	433,960	8,294	23,882	59,438,038
Total disbursements	1,116,254	1,605,578	1,160,840	19,728	433,960	8,294	23,882	59,438,038
Excess (deficiency) of receipts over disbursements	1,889	710	15,427	-	(31,467)	(50)	104	(39,340)
Cash and investments - ending	\$ 1,236	\$ 276	\$ 5,069	\$ -	\$ 25,770	\$ (685)	\$ 1,351	\$ -

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Wheel Tax	Sur Tax	CVET Agency	Weed Lien Collections	Sewage Collections	Financial Institution Tax	Homestead Credit Rebate	State Fines and Forfeitures
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,189	\$ 452
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	80,037	1,201,008	163,224	-	-	282,386	-	-
Charges for services	-	-	-	23,376	60,646	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	11,976
Other receipts	-	-	-	-	-	-	-	-
Total receipts	80,037	1,201,008	163,224	23,376	60,646	282,386	-	11,976
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	80,037	1,201,008	163,224	23,376	60,646	279,386	-	11,959
Total disbursements	80,037	1,201,008	163,224	23,376	60,646	279,386	-	11,959
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	3,000	-	17
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 8,189	\$ 469

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure- State Share	Coroners Training & Con't Education	Interstate Compact- State Share	Mortgage Recording Fees- State Share	Sex and Violent Offender Admin- State
Cash and investments - beginning	\$ 3,128	\$ -	\$ 295	\$ 790	\$ 586	\$ 250	\$ 485	\$ 12
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	9,935	7,838	-	7,971	-
Fines and forfeits	53,058	500	5,010	-	-	1,575	-	282
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>53,058</u>	<u>500</u>	<u>5,010</u>	<u>9,935</u>	<u>7,838</u>	<u>1,575</u>	<u>7,971</u>	<u>282</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	242
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	47,646	-	4,375	8,600	7,322	1,625	6,988	-
Total disbursements	<u>47,646</u>	<u>-</u>	<u>4,375</u>	<u>8,600</u>	<u>7,322</u>	<u>1,625</u>	<u>6,988</u>	<u>242</u>
Excess (deficiency) of receipts over disbursements	<u>5,412</u>	<u>500</u>	<u>635</u>	<u>1,335</u>	<u>516</u>	<u>(50)</u>	<u>983</u>	<u>40</u>
Cash and investments - ending	<u>\$ 8,540</u>	<u>\$ 500</u>	<u>\$ 930</u>	<u>\$ 2,125</u>	<u>\$ 1,102</u>	<u>\$ 200</u>	<u>\$ 1,468</u>	<u>\$ 52</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Campaign and Finance Enforcement- State	Child Restraint Violation Fines	Forest Reserve	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	CEDIT Distribution	LOIT 2016 Special Distribution
Cash and investments - beginning	\$ 1,650	\$ 25	\$ -	\$ -	\$ 450	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	9,183,345	3,290,911
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	353,580	-	-
Charges for services	-	-	-	-	844	-	-	-
Fines and forfeits	-	260	-	-	-	-	-	-
Other receipts	-	-	11,068	-	-	-	-	-
Total receipts	-	260	11,068	-	844	353,580	9,183,345	3,290,911
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	210	11,068	382	1,050	353,580	9,183,345	3,290,911
Total disbursements	-	210	11,068	382	1,050	353,580	9,183,345	3,290,911
Excess (deficiency) of receipts over disbursements	-	50	-	(382)	(206)	-	-	-
Cash and investments - ending	\$ 1,650	\$ 75	\$ -	\$ (382)	\$ 244	\$ -	\$ -	\$ -

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	93.563 Prosecutor PCA	Welfare Bequest	Stormwater	Blight Elimination Program	Victim of Crime Act (VOCA)	Rural Demonstration	97.073 2014 SHSP	EMPG Local Base Grant
Cash and investments - beginning	\$ 262	\$ 274,659	\$ -	\$ -	\$ -	\$ (171)	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	1,527	-	520,614	500,477	31,828	171	32,484	5,095
Total receipts	<u>1,527</u>	<u>-</u>	<u>520,614</u>	<u>500,477</u>	<u>31,828</u>	<u>171</u>	<u>32,484</u>	<u>5,095</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	766	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	274,659	520,614	500,477	51,850	-	32,484	5,095
Total disbursements	<u>766</u>	<u>274,659</u>	<u>520,614</u>	<u>500,477</u>	<u>51,850</u>	<u>-</u>	<u>32,484</u>	<u>5,095</u>
Excess (deficiency) of receipts over disbursements	<u>761</u>	<u>(274,659)</u>	<u>-</u>	<u>-</u>	<u>(20,022)</u>	<u>171</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,023</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (20,022)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Bell Road	Indiana CASA Grant	WCDC Local Grant	Court Interpreter Grant	Community Crossings Grant	CASA Local Grant	WCCC Preliminary Breath Testing	IN Regional Cities Initiative
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	31,252	27,079	1,350	8,573	1,511,471	16,000	898	807,276
Total receipts	31,252	27,079	1,350	8,573	1,511,471	16,000	898	807,276
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	100,743	26,472	1,161	712	683,600	2,802	898	720,147
Total disbursements	100,743	26,472	1,161	712	683,600	2,802	898	720,147
Excess (deficiency) of receipts over disbursements	(69,491)	607	189	7,861	827,871	13,198	-	87,129
Cash and investments - ending	\$ (69,491)	\$ 607	\$ 189	\$ 7,861	\$ 827,871	\$ 13,198	\$ -	\$ 87,129

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Internet Crimes Against Children	Treasurer's Supplemental	Clerk Trust and Court Ordered Investments	Jail/Inmate Commissary Fund	Jail Inmates Fund	Jail Inmates Fund #2	WCCC Program Income	WC 2008 EDIT Sinking Fund
Cash and investments - beginning	\$ 5,354	\$ 2,887,641	\$ 1,408,692	\$ 104,791	\$ 675	\$ 4,236	\$ 176,251	\$ 183,626
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	50	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	15,825	1,724,056	5,286,910	248,016	-	224,230	90,950	-
Total receipts	15,825	1,724,056	5,286,910	248,016	-	224,230	91,000	-
Disbursements:								
Personal services	-	-	-	-	-	-	104,695	-
Supplies	-	-	-	-	-	-	2,873	-
Other services and charges	-	-	-	-	-	-	26,443	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	14,335	2,887,641	4,732,005	258,216	-	220,611	-	-
Total disbursements	14,335	2,887,641	4,732,005	258,216	-	220,611	134,011	-
Excess (deficiency) of receipts over disbursements	1,490	(1,163,585)	554,905	(10,200)	-	3,619	(43,011)	-
Cash and investments - ending	\$ 6,844	\$ 1,724,056	\$ 1,963,597	\$ 94,591	\$ 675	\$ 7,855	\$ 133,240	\$ 183,626

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	EDIT Construction	Landfill Maintenance	Hazardous Substance	Warrick Redevelopment Comm	Warrick County Law Enforcement	Building Commission	Cash Seizure/Evidence	Sheriff Community Service
Cash and investments - beginning	\$ 4,252,323	\$ 297,488	\$ 35,062	\$ 105,825	\$ 41,629	\$ 166,001	\$ 36,285	\$ 5,541
Receipts:								
Taxes	2,542,611	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	197,804	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	1,450,764	-	-	-	971	12,258	1,216	250
Total receipts	3,993,375	-	-	-	971	210,062	1,216	250
Disbursements:								
Personal services	-	-	-	-	-	110,335	-	-
Supplies	-	-	-	-	-	7,002	-	-
Other services and charges	-	-	-	20,009	3,628	5,374	2,855	424
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	4,601,906	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	5,288	-	-
Total disbursements	4,601,906	-	-	20,009	3,628	127,999	2,855	424
Excess (deficiency) of receipts over disbursements	(608,531)	-	-	(20,009)	(2,657)	82,063	(1,639)	(174)
Cash and investments - ending	\$ 3,643,792	\$ 297,488	\$ 35,062	\$ 85,816	\$ 38,972	\$ 248,064	\$ 34,646	\$ 5,367

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Commissioner's Sale	Economic Development Commission	Warrick County Principal	Warrick County Interest	PERIGO- Principal	PERIGO- Interest	Families In Transition	Escrow/Retainer Account
Cash and investments - beginning	\$ 153	\$ 45,530	\$ 2,195	\$ 1,800	\$ 1,804	\$ 746	\$ 8,770	\$ 80,877
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	3,420	-
Other receipts	-	-	-	-	-	-	-	44,392
Total receipts	-	-	-	-	-	-	3,420	44,392
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	2,200	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	50,924
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	2,200	50,924
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	1,220	(6,532)
Cash and investments - ending	\$ 153	\$ 45,530	\$ 2,195	\$ 1,800	\$ 1,804	\$ 746	\$ 9,990	\$ 74,345

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	DD/DC Program Income	Sheriff Cont Ed Law	Federal Forfeiture Fund	16,804 Edward Byrne Mem JAG	OPO	16,738 EB JAG 2010 DJBX0854	97,073 2012 Dist 10 SHSP Grant	97,067 2014 SHSP Equipment
Cash and investments - beginning	\$ 184,649	\$ 3,587	\$ 36,636	\$ 1,012	\$ 1,990	\$ 2,821	\$ -	\$ (3,238)
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	33	4,469
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	145,837	-	-	-	-	-	-	-
Other receipts	-	4,389	-	-	-	-	-	-
Total receipts	145,837	4,389	-	-	-	-	33	4,469
Disbursements:								
Personal services	177,780	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	34,124	2,036	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	1,231
Other disbursements	9,413	-	28,074	-	-	-	-	-
Total disbursements	221,317	2,036	28,074	-	-	-	-	1,231
Excess (deficiency) of receipts over disbursements	(75,480)	2,353	(28,074)	-	-	-	33	3,238
Cash and investments - ending	\$ 109,169	\$ 5,940	\$ 8,562	\$ 1,012	\$ 1,990	\$ 2,821	\$ 33	\$ -

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	97.042 EMPG Salary Reimb '14	93.889 Bioterrorism Plan	20.205 Bridge 371	20.205 Lincoln Ave	20.205 Oak Grove Rd	20.205 Bridge Inspection	20.205 Oak Grove Rd R/W	93.563 County IV-D Incentive
Cash and investments - beginning	\$ 39,014	\$ -	\$ (190)	\$ (239,412)	\$ (8,630)	\$ (33,541)	\$ (83,885)	\$ 128,048
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	51,472	-	874,910	366,465	96,634	150,845	14,226
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	190	-	1,979	-	-	-
Total receipts	-	51,472	190	874,910	368,444	96,634	150,845	14,226
Disbursements:								
Personal services	-	-	-	-	-	-	-	25,109
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	39,472	-	-	-	-	-	42,487
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	674,418	444,882	68,213	353,298	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	39,472	-	674,418	444,882	68,213	353,298	67,596
Excess (deficiency) of receipts over disbursements	-	12,000	190	200,492	(76,438)	28,421	(202,453)	(53,370)
Cash and investments - ending	\$ 39,014	\$ 12,000	\$ -	\$ (38,920)	\$ (85,068)	\$ (5,120)	\$ (286,338)	\$ 74,678

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	93.563 Prosecutor IV-D Incent	93.563 Clerk IV-D Incentive	Prob Solving Court Grant	2013 Problem Solving Grant	2015 Problem Solving Grant	Recovery Resources	Totals
Cash and investments - beginning	\$ (4,235)	\$ 81,785	\$ 7	\$ 12	\$ 9,000	\$ (250)	\$ 50,871,221
Receipts:							
Taxes	-	-	-	-	-	-	88,950,377
Licenses and permits	-	-	-	-	-	-	441,376
Intergovernmental receipts	34,655	14,235	-	-	-	4,500	18,616,124
Charges for services	-	-	-	-	-	-	2,080,064
Fines and forfeits	-	-	-	-	-	-	750,474
Other receipts	-	-	-	-	-	-	23,434,290
Total receipts	<u>34,655</u>	<u>14,235</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,500</u>	<u>134,272,705</u>
Disbursements:							
Personal services	4,905	6,629	-	-	-	3,575	18,754,588
Supplies	-	2,293	-	-	-	-	1,850,201
Other services and charges	5,117	-	-	-	-	-	4,726,554
Debt service - principal and interest	-	-	-	-	-	-	7,663,592
Capital outlay	-	-	-	-	-	-	11,838,682
Other disbursements	-	-	-	-	8,770	-	93,268,458
Total disbursements	<u>10,022</u>	<u>8,922</u>	<u>-</u>	<u>-</u>	<u>8,770</u>	<u>3,575</u>	<u>138,102,075</u>
Excess (deficiency) of receipts over disbursements	<u>24,633</u>	<u>5,313</u>	<u>-</u>	<u>-</u>	<u>(8,770)</u>	<u>925</u>	<u>(3,829,370)</u>
Cash and investments - ending	<u>\$ 20,398</u>	<u>\$ 87,098</u>	<u>\$ 7</u>	<u>\$ 12</u>	<u>\$ 230</u>	<u>\$ 675</u>	<u>\$ 47,041,851</u>

WARRICK COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2016

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
AT&T Capital Services Inc	E-911 Communications Equipment	\$ 25,621	8/1/2007	5/1/2017
John Deere Financial	2015 Motor Grader	53,101	4/20/2015	5/20/2020
Motorola	Provide Better Radio Communication	<u>113,282</u>	12/15/2009	12/15/2019
Total governmental activities		<u>192,004</u>		
Total of annual lease payments		<u>\$ 192,004</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Revenue bonds	Park Improvements Dist Bonds 2007 - ONB	\$ 920,000	\$ 190,380
Revenue bonds	WC Redev. Dist 2015 Bond - ONB	8,520,000	634,632
Revenue bonds	Redevelopment District Tax Increment Revenue Bonds Series 2012	465,000	160,153
Revenue bonds	Redevelopment District Bond 2009	8,905,000	872,135
Notes and loans payable	2013 John Deere Loader/To replace old equipment	46,147	23,765
Notes and loans payable	2013 Road Hog/To replace old equipment	39,174	20,174
Notes and loans payable	Jail Renovation	<u>64,571</u>	<u>65,662</u>
Total governmental activities		<u>18,959,892</u>	<u>1,966,901</u>
Totals		<u>\$ 18,959,892</u>	<u>\$ 1,966,901</u>

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



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

TO: THE OFFICIALS OF WARRICK COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited Warrick County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2016. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

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 each of the County's major federal programs 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 each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2016.

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


Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with 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 each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each 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

October 12, 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, 2016

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>					
Missing Children's Assistance	Indiana State Police				
2011 IN ICAC Task Force		16.543	2011-MC-CX-K005	\$ -	\$ 8,955
2011 IN ICAC Task Force		16.543	2014-MC-FX-K018	-	6,871
Total - Missing Children's Assistance				-	15,826
Crime Victim Assistance	Indiana Criminal Justice Institute				
2015 VOCA Victims Asst		16.575	EDS#D3-16-10400	-	31,828
Total - Department of Justice				-	47,654
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster					
Highway Planning and Construction	Indiana Department of Transportation				
Oak Grove Rd		20.205	DES#0500640	-	366,464
Lincoln Ave		20.205	DES#0500636	-	874,910
Oak Grove R/W		20.205	DES#0500641	-	150,845
Bridge Inspection		20.205	DES#1297491	-	96,634
Bell Road Project		20.205	DES#1401384	-	31,252
Total - Highway Planning and Construction				-	1,520,105
Total - Highway Planning and Construction Cluster				-	1,520,105
Total - Department of Transportation				-	1,520,105
<u>Department of Health and Human Services</u>					
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	Indiana State Department of Health				
Bioterrorism MRC		93.074	PHEBP4-3	-	39,472
Child Support Enforcement	Indiana Department of Child Services				
Clerk IV-D Incentive		93.563	FY2016	-	8,922
Title IV-D Incentive		93.563	FY2016	-	67,596
Prosecutor IV-D Incentive		93.563	FY2016	-	10,022
Prosecutor Child Supp Reimb		93.563	FY2016	-	138,047
Earned Indirect Costs		93.563	FY2016	-	31,302
Clerk Child Supp Reim		93.563	FY2016	-	40,228
Total - Child Support Enforcement				-	296,117
Total - Department of Health and Human Services				-	335,589
<u>Department of Homeland Security</u>					
Emergency Management Performance Grants	Indiana Department of Homeland Security				
Emergency Management Performance Grant 2015		97.042	38515EMPG	-	45,109
Total - Emergency Management Performance Grants				-	45,109
Homeland Security Grant Program	Indiana Department of Homeland Security				
2014 SHSP Equipment		97.067	C44P-5-672B	-	4,469
2014 SHSP Training		97.067	C44P-5-685B	-	32,484
Total - Homeland Security Grant Program				-	36,953
Total - Department of Homeland Security				-	82,062
Total federal awards expended				\$ -	\$ 1,985,410

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, 2016. 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 weakness identified?	no
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major programs:	
Material weakness identified?	no
Significant deficiency identified?	none reported
Any audit finding disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	no

Identification of Major Programs and type of auditor's report issued on compliance for each:

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
93.563	Highway Planning and Construction Cluster Child Support Enforcement	Unmodified Unmodified

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

Auditee qualified as low-risk auditee?	no
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Section II - Financial Statement Findings

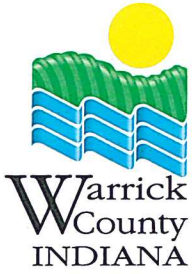
No matters are reportable.

Section III - Federal Award Findings and Questioned Costs

No matters are reportable.

AUDITEE-PREPARED DOCUMENT

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



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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2015-001

Contact Person Responsible for Corrective Action: Judy Beem

Contact Phone Number: 812 897-6166

Status of Audit Finding:

In response to the findings of the Audit for 2015, the Treasurer's office is continuing to review the daily Cash Book transactions of 2015 to identify the cause/s of the deviations between the Auditor's office and the Treasurer's office. We are currently at the mid-year point of 2015 and have identified numerous check voids and re-entries that were processed in a manner that created variances. However, until we get to year end of 2016 we will not know if the earlier entry errors were corrected later that year or even in 2016. We are devoting considerable time each day to this research and have documented the daily findings to hopefully correct the variances.

Anticipated Completion Date: December 2017

Respectfully,

Judy M. Beem
Warrick County Treasurer
September 20, 2017



Deborah K. Stevens
Auditor
Judicial Center Building
One County Square, Suite 240
Boonville, Indiana 47601
dstevens@warrickcounty.gov
(812) 897-6610

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2015-002 Preparation of the Schedule of Expenditures of Federal Awards

YEAR OF FINDING: 2015

CONTACT PERSON RESPONSIBLE FOR CORRECTIVE ACTION: Deborah Stevens

CONTACT PHONE NUMBER: 812-897-6110

STATUS OF AUDIT FINDING:

We have taken action to correct by improving and implementing better controls in reconciling receipts and expenditures of advance and reimbursable grants.

Respectfully,

Deborah K. Stevens
Warrick County Auditor

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/>.