

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, 2017 to December 31, 2017



FILED
06/29/2018

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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	Judy M. Beem	01-01-17 to 12-31-20
Clerk of the Circuit Court	Patricia E. Perry	01-01-17 to 12-31-20
County Sheriff	Brett W. Kruse	01-01-15 to 12-31-18
County Recorder	Patricia A. Brooks	01-01-17 to 12-31-20
President of the Board of County Commissioners	Marlin Weisheit Dan Saylor	01-01-17 to 12-31-17 01-01-18 to 12-31-18
President of the County Council	Gary Meyer	01-01-17 to 12-31-18



STATE OF INDIANA
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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, 2017, 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 (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free 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, 2017.

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, 2017, 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 June 7, 2018, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


Paul D. Joyce, CPA
State Examiner

June 7, 2018



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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, 2017, and the related notes to the financial statement, and have issued our report thereon dated June 7, 2018, 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

June 7, 2018

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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, 2017

Fund	Cash and Investments			Cash and Investments
	01-01-17	Receipts	Disbursements	
General	\$ 5,498,691	\$ 16,596,765	\$ 14,993,910	\$ 7,101,546
Accident Report	36,502	10,477	3,366	43,613
Campaign Finance Enforcement	-	1,750	-	1,750
LIT Economic Development	8,493,915	2,642,462	4,608,813	6,527,564
City and Town Court Costs	25,822	14,697	-	40,519
Clerk's Records Perpetuation	77,754	57,983	14,539	121,198
Community Corrections	38,148	106,314	156,550	(12,088)
Community Transition Program	31,397	10,400	12,901	28,896
Sales Disclosure - County Share	54,369	9,555	279	63,645
Cummulative Bridge	229,505	266,623	193,640	302,488
Cummulative Capital Development	1,219,955	646,943	1,162,038	704,860
Cummulative Drainage	235,325	169,179	191,428	213,076
Drug Free Community	18,179	20,341	17,462	21,058
Emergency Planning/Right to Know	30,954	4,274	2,765	32,463
Extradition and Sheriff's Assistance	9,455	150	-	9,605
Firearms Training	66,618	31,089	47,605	50,102
Health	202,481	648,016	592,966	257,531
Identification Security Protection	142,292	7,724	1	150,015
Landfill Closure and Post Closure	115,792	-	27,300	88,492
Levy Excess	2,292	-	-	2,292
Local Health Maintenance	156,186	62,104	102,137	116,153
Local Road and Street	987,073	1,861,329	1,439,471	1,408,931
Medical Care for Inmates	2,189	1,214	-	3,403
Misdemeanant	10,540	32,710	33,249	10,001
Motor Vehicle Highway	1,530,853	3,455,028	2,894,534	2,091,347
Park Nonreverting Capital	3,025	-	-	3,025
Park Nonreverting Operating	5	-	-	5
Plat Book	92,260	15,390	1,088	106,562
Rainy Day	2,271,051	-	150,000	2,121,051
Recorder's Records Perpetuation	266,431	175,747	96,155	346,023
Sex and Violent Offender	2,408	2,951	1	5,358
Sheriff's Pension Trust	106,569	88,541	106,569	88,541
Storm Water Management Operating	1,241,703	1,164,252	1,583,384	822,571
Supplemental Public Defender Services	34,292	22,659	5,722	51,229
Surplus Tax	261,957	78,546	98,390	242,113
Surveyor's Corner Perpetuation	106,898	30,075	-	136,973
Tax Sale Redemption	515	65,050	62,189	3,376
Tax Sale Surplus	288,557	588,914	243,170	634,301
Local Health Department Trust Account	56,506	29,148	22,199	63,455
Vehicle Inspection	911	-	-	911
Guardian Ad Litem	31,080	13,865	16,618	28,327
Election and Registration	146,840	160,033	84,229	222,644
County Elected Officials Training	23,241	7,724	5,491	25,474
Park and Recreation	382,503	686,418	655,432	413,489
Statewide 911	1,146,933	780,764	593,243	1,334,454
Reassessment	2,155,652	423,633	487,963	2,091,322
Adult Probation Administrative	11,207	31,135	23,858	18,484
Juvenile Probation Administrative	10	-	-	10
Sheriff Sale Administration	24,687	20,864	18,793	26,758
Local Ordinance Violations Fines - County	1,454	734	-	2,188
Payroll Withholding - Savings	(22,887)	291,226	268,339	-
Payroll Withholding - Child Support	335	2,814	2,814	335
Payroll Withholding - Deferred Compensation	-	95,269	95,269	-
Payroll Withholding - Federal	1,236	1,182,791	1,183,792	235
Payroll Withholding - FICA & Medicare	276	1,685,983	1,686,021	238
Payroll Withholding - PERF	5,069	1,260,093	1,261,593	3,569
Payroll Withholding - Sheriff Pension	-	19,993	19,993	-
Payroll Withholding - State	25,770	410,268	436,038	-
Payroll Withholding - Union Dues	(685)	7,774	6,394	695
Payroll Withholding - Wage Garnishments	1,351	30,622	30,622	1,351
Settlement	-	60,252,839	60,252,839	-
Wheel Tax	-	83,488	83,488	-
Sur Tax	-	1,202,663	1,202,663	-
CVET Agency	-	158,429	158,429	-

WARRICK COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-17			12-31-17
Weed Lien Collections	-	22,467	22,467	-
Sewage Collections	-	50,813	50,813	-
Financial Institution Tax	3,000	254,097	257,097	-
Homestead Credit Rebate	8,189	-	-	8,189
State Fines and Forfeitures	469	3,086	3,030	525
Infraction Judgements	8,540	50,451	50,572	8,419
Overweight Vehicle Fines	500	-	500	-
Special Death Benefit	930	5,480	5,425	985
Sales Disclosure - State Share	2,125	9,555	10,795	885
Coroners Training & Con't Education	1,102	7,628	8,020	710
Interstate Compact - State Share	200	2,325	2,386	139
Mortgage Recording Fees - State Share	1,468	7,273	7,591	1,150
Sex and Violent Offender Admin - State	52	328	338	42
Campaign and Finance Enforcement - State	1,650	100	1,750	-
Child Restraint Violation Fines	75	275	350	-
Inheritance Tax	(382)	382	-	-
Education Plate Fees Agency	244	1,181	-	1,425
Riverboat Revenue Sharing	-	353,593	353,593	-
LOIT Special Distribution	204,820	-	42,010	162,810
93.563 Prosecutor PCA	1,023	509	529	1,003
Adult Probation Circuit	147,737	23,563	39,026	132,274
Adult Probation Superior	472,888	37,817	17,824	492,881
Juvenile Probation Circuit	53,420	645	1,726	52,339
Juvenile Probation Superior	1,286	-	-	1,286
Alcohol and Drug Services	19,692	16,202	50	35,844
Law Enforcement Continuing Education	153,374	7,481	7,280	153,575
Jury User Fees	34,604	4,278	5,279	33,603
Pre-Trial Diversion	136,839	178,990	80,505	235,324
Warrick County CD Interest 2017	-	79,903	79,903	-
Civil Defense Donations	102	-	-	102
Communications Donations	9,927	-	1,907	8,020
K-9 Sheriff Donations	24,588	1,882	591	25,879
Highway Donations	366,336	49,970	19,824	396,482
Park N/R Donations	2,400	4,611	3,961	3,050
D.A.R.E. Donations	284	-	-	284
EMS Donations	2,299	-	-	2,299
Circuit Court Donations	756	-	-	756
Animal Control Donations	788	1,009	-	1,797
Clock Donations	3,878	810	3,878	810
Redevelopment Bonds Reserve	878,636	-	-	878,636
Redevelopment Bonds Reserve 2015	798,261	-	-	798,261
Redevelopment BAN Reserve 2017	-	5,627,500	5,555,000	72,500
TIF Epworth Road	3,171,364	2,320,481	1,516,314	3,975,531
TIF State Road 62	745,495	550,169	767,103	528,561
TIF Northwest Industrial Park	84,562	61,186	1,871	143,877
TIF Redevelopment SR 62 Project	644,199	-	192,180	452,019
Judicial Center Lease Purchase	338,294	-	1	338,293
Park Rec District Bond 2007	105,505	144,848	190,880	59,473
Bond & Interest Redemption	181,619	-	-	181,619
Edit Bond 1989 Road Construction	25,258	-	-	25,258
Insurance	850,360	621,087	1,308,291	163,156
PR Withholding Insurance	233,530	230,205	459,240	4,495
Stormwater	-	1,165,675	1,165,678	(3)
Forest Reserve	-	3,126	3,126	-
LIT Local Income Tax	-	10,006,618	10,006,618	-
Blight Elimination Program	-	251,338	251,338	-
Warrick County Victims Assistance	(20,022)	64,426	75,680	(31,276)
16.738 Edward Byrne Memorial	-	45,002	59,085	(14,083)
97.042 EMPG Salary Reimbursement 2014	39,014	-	39,014	-
97.042 2016 EMPG Competitive Grant	-	60,000	60,000	-
Internet Crimes Against Children	6,844	20,280	10,404	16,720
Bell Road	(69,491)	244,363	211,706	(36,834)
Warrick Trails SRTS	-	15,776	25,593	(9,817)
Bridge 2017-2020 Phase I	-	-	102,204	(102,204)

WARRICK COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-17			12-31-17
Preservation Plan Historic Warrick Jail	-	9,720	9,720	-
INPAC Grant	-	4,000	7,812	(3,812)
Railroad Grade Crossing Fund	-	7,003	7,003	-
2017 Problem Solving Grant	-	8,455	5,250	3,205
Indiana CASA Grant	607	17,035	2,802	14,840
WCDC Local Grant	189	1,500	189	1,500
Court Interpreter Grant	7,861	-	2,495	5,366
Community Crossings Grant	827,871	-	827,871	-
CASA Local Grant	13,198	78,285	86,826	4,657
Historic Jail Preservation Plan Local Grant	-	1,800	900	900
DCCC Adult Community Based Supervision	-	16,188	9,634	6,554
WCCC Adult Community Based Supervision	-	16,438	10,367	6,071
WCDD Preliminary Breath Testing	-	375	374	1
IN Regional Cities Initiative	87,129	652,224	739,353	-
WCCC Program Income	133,240	102,104	54,479	180,865
After Settlement Collection	1,724,056	2,214,025	1,724,056	2,214,025
Clerk Trust and Court Ordered Investments	1,963,597	9,909,843	10,255,493	1,617,947
Jail Inmate Commissary Fund	94,591	211,851	199,648	106,794
Jail Inmate Fund #1	675	212	887	-
Jail Inmate Fund #2	7,855	248,518	248,591	7,782
HSA Contribution Clearing	-	12,393	-	12,393
Payroll Withholdings - Other	328	2,276	2,172	432
WC 2008 EDIT Sinking Fund	183,626	-	-	183,626
EDIT Construction	3,643,792	5,060,373	2,955,740	5,748,425
Landfill Maintenance	297,488	-	-	297,488
Hazardous Substance	35,062	-	-	35,062
Warrick Redevelopment Comm	85,816	717	20,879	65,654
Warrick County Law Enforcement	38,972	70	6,804	32,238
Building Commission	248,064	265,369	159,126	354,307
Cash Seizure/Evidence	34,646	80	4,017	30,709
Sheriff Community Service	5,367	250	286	5,331
Commissioners 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	9,990	2,670	1,475	11,185
Escrow/Retainer Account	74,345	661,555	353,414	382,486
DD/DC Program Income	109,169	151,903	198,171	62,901
Sheriff Cont Ed Law	5,940	2,514	-	8,454
Federal Forfeiture Fund	8,562	-	1,166	7,396
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
97.067 2012 Dist 10 SHSP Grant	33	-	33	-
93.074 Bioterrorism Plan	12,000	13,716	25,610	106
20.205 Lincoln Ave	(38,920)	439,688	363,674	37,094
20.205 Oak Grove Rd	(85,068)	575,926	46,084	444,774
20.205 Bridge Inspection	(5,120)	6,880	1,760	-
20.205 Oak Grove Rd R/W	(286,338)	897,021	559,410	51,273
93.563 County IV-D Incentive	74,678	15,276	21,606	68,348
93.563 Prosecutor IV-D Incent	20,398	22,974	10,611	32,761
93.563 Clerk IV-D Incentive	87,098	15,276	17,142	85,232
Prob Solving Court Grant	7	-	-	7
2013 Problem Solving Grant	12	-	-	12
2015 Problem Solving Grant	230	-	230	-
Recovery Resources	675	2,500	3,175	-
Totals	<u>\$ 47,041,850</u>	<u>\$ 141,985,609</u>	<u>\$ 139,464,423</u>	<u>\$ 49,563,036</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.

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

WARRICK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

WARRICK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

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

WARRICK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

State statutes authorize the County to invest in securities including, but not limited to, 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:

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.

WARRICK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of:

1. The Stormwater fund had an ending balance of (\$3). This was a penalty that was duplicated in the lien settlement to the Town of Newburgh. The taxing unit reimbursed the County; however, their check dated December 18, 2017, did not reach our office for receipting until January 2, 2018. The fund balance has been \$0 since January 2, 2018.
2. Six funds were the result of being set up as reimbursable grant funds. Reimbursements for expenditures made by the County were not received by December 31, 2017.

WARRICK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

3. The Community Corrections fund was (\$12,088) due to the expenditures for the first six months of the fiscal grant period (July to December 2017) exceeded the receipts. This will be corrected with payments to be received during the remainder of the fiscal grant period (January to June 2018).

Note 8. 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 9. Combined Funds

In the prior financial statement, multiple funds were combined and reported as the following funds: Donations, TIF Debt Service, TIF Capital Projects, Adult Probation Administration, Juvenile Probation Administration, County User Fee, Debt Service, Payroll Withholding - Insurance, and Payroll Withholding - Other. All these funds that were previously combined are reported individually in the current financial statement.

OTHER INFORMATION - UNAUDITED

The County's Annual Financial Report information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the County's Annual Financial Report referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The other information presented was approved by management of the County. It is presented as intended by the County.

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	General	Accident Report	Campaign Finance Enforcement	LIT Economic Development	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections
Cash and investments - beginning	\$ 5,498,691	\$ 36,502	\$ -	\$ 8,493,915	\$ 25,822	\$ 77,754	\$ 38,148
Receipts:							
Taxes	12,720,539	-	-	2,642,151	-	-	-
Licenses and permits	188,899	-	-	-	-	-	-
Intergovernmental receipts	1,991,684	-	-	-	-	-	-
Charges for services	337,878	10,477	-	-	-	-	-
Fines and forfeits	201,108	-	-	-	-	57,983	-
Other receipts	1,156,657	-	1,750	311	14,697	-	106,314
Total receipts	16,596,765	10,477	1,750	2,642,462	14,697	57,983	106,314
Disbursements:							
Personal services	11,101,386	-	-	212,504	-	-	-
Supplies	431,374	-	-	4,955	-	-	-
Other services and charges	2,099,603	3,366	-	1,388,017	-	14,539	-
Capital outlay	200,541	-	-	2,792,191	-	-	-
Other disbursements	1,161,006	-	-	211,146	-	-	156,550
Total disbursements	14,993,910	3,366	-	4,608,813	-	14,539	156,550
Excess (deficiency) of receipts over disbursements	1,602,855	7,111	1,750	(1,966,351)	14,697	43,444	(50,236)
Cash and investments - ending	\$ 7,101,546	\$ 43,613	\$ 1,750	\$ 6,527,564	\$ 40,519	\$ 121,198	\$ (12,088)

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Community Transition Program	Sales Disclosure - County Share	Cummulative Bridge	Cummulative Capital Development	Cummulative Drainage	Drug Free Community	Emergency Planning/Right to Know
Cash and investments - beginning	\$ 31,397	\$ 54,369	\$ 229,505	\$ 1,219,955	\$ 235,325	\$ 18,179	\$ 30,954
Receipts:							
Taxes	-	-	238,650	579,057	151,509	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	10,400	-	27,973	67,886	17,670	-	-
Charges for services	-	9,555	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	20,341	-
Other receipts	-	-	-	-	-	-	4,274
Total receipts	10,400	9,555	266,623	646,943	169,179	20,341	4,274
Disbursements:							
Personal services	-	-	184,494	-	96,025	-	-
Supplies	-	-	-	-	2,248	-	-
Other services and charges	-	279	-	936,138	61,648	17,462	2,765
Capital outlay	-	-	-	225,900	27,008	-	-
Other disbursements	12,901	-	9,146	-	4,499	-	-
Total disbursements	12,901	279	193,640	1,162,038	191,428	17,462	2,765
Excess (deficiency) of receipts over disbursements	(2,501)	9,276	72,983	(515,095)	(22,249)	2,879	1,509
Cash and investments - ending	\$ 28,896	\$ 63,645	\$ 302,488	\$ 704,860	\$ 213,076	\$ 21,058	\$ 32,463

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Extradition and Sheriffs Assistance	Firearms Training	Health	Identification Security Protection	Landfill Closure and Post Closure	Levy Excess	Local Health Maintenance
Cash and investments - beginning	\$ 9,455	\$ 66,618	\$ 202,481	\$ 142,292	\$ 115,792	\$ 2,292	\$ 156,186
Receipts:							
Taxes	-	-	410,361	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	48,100	-	-	-	-
Charges for services	150	-	159,306	7,724	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	31,089	30,249	-	-	-	62,104
Total receipts	150	31,089	648,016	7,724	-	-	62,104
Disbursements:							
Personal services	-	-	526,084	-	-	-	23,329
Supplies	-	-	27,790	-	-	-	18,534
Other services and charges	-	47,605	12,968	1	27,300	-	6,993
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	26,124	-	-	-	53,281
Total disbursements	-	47,605	592,966	1	27,300	-	102,137
Excess (deficiency) of receipts over disbursements	150	(16,516)	55,050	7,723	(27,300)	-	(40,033)
Cash and investments - ending	\$ 9,605	\$ 50,102	\$ 257,531	\$ 150,015	\$ 88,492	\$ 2,292	\$ 116,153

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Local Road and Street	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Park Nonreverting Capital	Park Nonreverting Operating	Plat Book
Cash and investments - beginning	\$ 987,073	\$ 2,189	\$ 10,540	\$ 1,530,853	\$ 3,025	\$ 5	\$ 92,260
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	1,816,936	-	32,710	3,452,750	-	-	-
Charges for services	-	1,214	-	-	-	-	15,390
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	44,393	-	-	2,278	-	-	-
Total receipts	1,861,329	1,214	32,710	3,455,028	-	-	15,390
Disbursements:							
Personal services	-	-	33,249	2,396,921	-	-	-
Supplies	1,040,678	-	-	262,042	-	-	1,088
Other services and charges	164,625	-	-	123,821	-	-	-
Capital outlay	234,168	-	-	1,895	-	-	-
Other disbursements	-	-	-	109,855	-	-	-
Total disbursements	1,439,471	-	33,249	2,894,534	-	-	1,088
Excess (deficiency) of receipts over disbursements	421,858	1,214	(539)	560,494	-	-	14,302
Cash and investments - ending	\$ 1,408,931	\$ 3,403	\$ 10,001	\$ 2,091,347	\$ 3,025	\$ 5	\$ 106,562

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Rainy Day	Recorder's Records Perpetuation	Sex and Violent Offender	Sheriff's Pension Trust	Storm Water Management Operating	Supplemental Public Defender Services	Surplus Tax
Cash and investments - beginning	\$ 2,271,051	\$ 266,431	\$ 2,408	\$ 106,569	\$ 1,241,703	\$ 34,292	\$ 261,957
Receipts:							
Taxes	-	-	-	-	1,164,252	-	78,546
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	175,747	-	88,541	-	-	-
Fines and forfeits	-	-	-	-	-	22,659	-
Other receipts	-	-	2,951	-	-	-	-
Total receipts	-	175,747	2,951	88,541	1,164,252	22,659	78,546
Disbursements:							
Personal services	150,000	35,822	-	106,569	499,042	-	-
Supplies	-	-	-	-	13,479	-	-
Other services and charges	-	40,471	-	-	125,371	5,722	-
Capital outlay	-	-	-	-	923,558	-	-
Other disbursements	-	19,862	1	-	21,934	-	98,390
Total disbursements	150,000	96,155	1	106,569	1,583,384	5,722	98,390
Excess (deficiency) of receipts over disbursements	(150,000)	79,592	2,950	(18,028)	(419,132)	16,937	(19,844)
Cash and investments - ending	\$ 2,121,051	\$ 346,023	\$ 5,358	\$ 88,541	\$ 822,571	\$ 51,229	\$ 242,113

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Vehicle Inspection	Guardian Ad Litem	Election and Registration
Cash and investments - beginning	\$ 106,898	\$ 515	\$ 288,557	\$ 56,506	\$ 911	\$ 31,080	\$ 146,840
Receipts:							
Taxes	-	-	-	-	-	-	139,585
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	29,148	-	-	16,375
Charges for services	30,075	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	13,865	-
Other receipts	-	65,050	588,914	-	-	-	4,073
Total receipts	30,075	65,050	588,914	29,148	-	13,865	160,033
Disbursements:							
Personal services	-	-	-	-	-	9,999	61,028
Supplies	-	-	-	-	-	-	1,628
Other services and charges	-	-	-	22,199	-	6,619	4,946
Capital outlay	-	-	-	-	-	-	13,216
Other disbursements	-	62,189	243,170	-	-	-	3,411
Total disbursements	-	62,189	243,170	22,199	-	16,618	84,229
Excess (deficiency) of receipts over disbursements	30,075	2,861	345,744	6,949	-	(2,753)	75,804
Cash and investments - ending	\$ 136,973	\$ 3,376	\$ 634,301	\$ 63,455	\$ 911	\$ 28,327	\$ 222,644

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	County Elected Officials Training	Park and Recreation	Statewide 911	Reassessment	Adult Probation Administrative	Juvenile Probation Administrative	Sheriff Sale Administration
Cash and investments - beginning	\$ 23,241	\$ 382,503	\$ 1,146,933	\$ 2,155,652	\$ 11,207	\$ 10	\$ 24,687
Receipts:							
Taxes	-	331,603	-	328,871	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	36,843	-	38,548	-	-	-
Charges for services	7,724	317,872	780,764	-	-	-	20,864
Fines and forfeits	-	-	-	-	31,135	-	-
Other receipts	-	100	-	56,214	-	-	-
Total receipts	7,724	686,418	780,764	423,633	31,135	-	20,864
Disbursements:							
Personal services	-	406,640	-	233,182	-	-	-
Supplies	-	44,432	-	6,500	-	-	-
Other services and charges	3,326	120,513	197,930	210,556	-	-	18,793
Capital outlay	-	37,202	45,313	-	-	-	-
Other disbursements	2,165	46,645	350,000	37,725	23,858	-	-
Total disbursements	5,491	655,432	593,243	487,963	23,858	-	18,793
Excess (deficiency) of receipts over disbursements	2,233	30,986	187,521	(64,330)	7,277	-	2,071
Cash and investments - ending	\$ 25,474	\$ 413,489	\$ 1,334,454	\$ 2,091,322	\$ 18,484	\$ 10	\$ 26,758

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Local Ordinance Violations Fines - County	Payroll Withholding - Savings	Payroll Withholding - Child Support	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal	Payroll Withholding - FICA & Medicare	Payroll Withholding - PERF
Cash and investments - beginning	\$ 1,454	\$ (22,887)	\$ 335	\$ -	\$ 1,236	\$ 276	\$ 5,069
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	734	-	-	-	-	-	-
Other receipts	-	291,226	2,814	95,269	1,182,791	1,685,983	1,260,093
Total receipts	734	291,226	2,814	95,269	1,182,791	1,685,983	1,260,093
Disbursements:							
Personal services	-	268,339	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	2,814	95,269	1,183,792	1,686,021	1,261,593
Total disbursements	-	268,339	2,814	95,269	1,183,792	1,686,021	1,261,593
Excess (deficiency) of receipts over disbursements	734	22,887	-	-	(1,001)	(38)	(1,500)
Cash and investments - ending	\$ 2,188	\$ -	\$ 335	\$ -	\$ 235	\$ 238	\$ 3,569

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Payroll Withholding - Sheriff Pension	Payroll Withholding - State	Payroll Withholding - Union Dues	Payroll Withholding - Wage Garnishments	Settlement	Wheel Tax	Sur Tax
Cash and investments - beginning	\$ -	\$ 25,770	\$ (685)	\$ 1,351	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	51,839,720	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	8,413,119	83,488	1,202,663
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	19,993	410,268	7,774	30,622	-	-	-
Total receipts	19,993	410,268	7,774	30,622	60,252,839	83,488	1,202,663
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	19,993	436,038	6,394	30,622	60,252,839	83,488	1,202,663
Total disbursements	19,993	436,038	6,394	30,622	60,252,839	83,488	1,202,663
Excess (deficiency) of receipts over disbursements	-	(25,770)	1,380	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 695	\$ 1,351	\$ -	\$ -	\$ -

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	CVET Agency	Weed Lien Collections	Sewage Collections	Financial Institution Tax	Homestead Credit Rebate	State Fines and Forfeitures	Infraction Judgements
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 3,000	\$ 8,189	\$ 469	\$ 8,540
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	158,429	-	-	254,097	-	-	-
Charges for services	-	22,467	50,813	-	-	-	-
Fines and forfeits	-	-	-	-	-	3,086	50,451
Other receipts	-	-	-	-	-	-	-
Total receipts	158,429	22,467	50,813	254,097	-	3,086	50,451
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	158,429	22,467	50,813	257,097	-	3,030	50,572
Total disbursements	158,429	22,467	50,813	257,097	-	3,030	50,572
Excess (deficiency) of receipts over disbursements	-	-	-	(3,000)	-	56	(121)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 8,189	\$ 525	\$ 8,419

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	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	\$ 500	\$ 930	\$ 2,125	\$ 1,102	\$ 200	\$ 1,468	\$ 52
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	9,555	7,628	-	7,273	-
Fines and forfeits	-	5,480	-	-	2,325	-	328
Other receipts	-	-	-	-	-	-	-
Total receipts	-	5,480	9,555	7,628	2,325	7,273	328
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	338
Capital outlay	-	-	-	-	-	-	-
Other disbursements	500	5,425	10,795	8,020	2,386	7,591	-
Total disbursements	500	5,425	10,795	8,020	2,386	7,591	338
Excess (deficiency) of receipts over disbursements	(500)	55	(1,240)	(392)	(61)	(318)	(10)
Cash and investments - ending	\$ -	\$ 985	\$ 885	\$ 710	\$ 139	\$ 1,150	\$ 42

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Campaign and Finance Enforcement - State	Child Restraint Violation Fines	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	LOIT Special Distribution	93.563 Prosecutor PCA
Cash and investments - beginning	\$ 1,650	\$ 75	\$ (382)	\$ 244	\$ -	\$ 204,820	\$ 1,023
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	382	-	353,593	-	-
Charges for services	-	-	-	1,181	-	-	-
Fines and forfeits	100	275	-	-	-	-	-
Other receipts	-	-	-	-	-	-	509
Total receipts	100	275	382	1,181	353,593	-	509
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	529
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,750	350	-	-	353,593	42,010	-
Total disbursements	1,750	350	-	-	353,593	42,010	529
Excess (deficiency) of receipts over disbursements	(1,650)	(75)	382	1,181	-	(42,010)	(20)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 1,425	\$ -	\$ 162,810	\$ 1,003

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Adult Probation Circuit	Adult Probation Superior	Juvenile Probation Circuit	Juvenile Probation Superior	Alcohol and Drug Services	Law Enforcement Continuing Education	Jury User Fees
Cash and investments - beginning	\$ 147,737	\$ 472,888	\$ 53,420	\$ 1,286	\$ 19,692	\$ 153,374	\$ 34,604
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	23,563	37,817	645	-	16,202	7,481	4,278
Total receipts	23,563	37,817	645	-	16,202	7,481	4,278
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	39,026	17,824	1,726	-	50	7,280	5,279
Total disbursements	39,026	17,824	1,726	-	50	7,280	5,279
Excess (deficiency) of receipts over disbursements	(15,463)	19,993	(1,081)	-	16,152	201	(1,001)
Cash and investments - ending	\$ 132,274	\$ 492,881	\$ 52,339	\$ 1,286	\$ 35,844	\$ 153,575	\$ 33,603

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Pre-Trial Diversion	Warrick County CD Interest 2017	Civil Defense Donations	Communications Donations	K-9 Sheriff Donations	Highway Donations
Cash and investments - beginning	\$ 136,839	\$ -	\$ 102	\$ 9,927	\$ 24,588	\$ 366,336
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	178,990	79,903	-	-	1,882	49,970
Total receipts	178,990	79,903	-	-	1,882	49,970
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	80,505	79,903	-	1,907	591	19,824
Total disbursements	80,505	79,903	-	1,907	591	19,824
Excess (deficiency) of receipts over disbursements	98,485	-	-	(1,907)	1,291	30,146
Cash and investments - ending	\$ 235,324	\$ -	\$ 102	\$ 8,020	\$ 25,879	\$ 396,482

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	D.A.R.E. Donations	EMS Donations	Circuit Court Donations	Animal Control Donations	Clock Donations	Redevelopment Bonds Reserve	Redevelopment Bonds Reserve 2015
Cash and investments - beginning	\$ 284	\$ 2,299	\$ 756	\$ 788	\$ 3,878	\$ 878,636	\$ 798,261
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	1,009	810	-	-
Total receipts	-	-	-	1,009	810	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	3,878	-	-
Total disbursements	-	-	-	-	3,878	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	1,009	(3,068)	-	-
Cash and investments - ending	\$ 284	\$ 2,299	\$ 756	\$ 1,797	\$ 810	\$ 878,636	\$ 798,261

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Redevelopment BAN Reserve 2017	TIF Epworth Road	TIF State Road 62	TIF Northwest Industrial Park	TIF Redevelopment SR 62 Project	Judicial Center Lease Purchase
Cash and investments - beginning	\$ -	\$ 3,171,364	\$ 745,495	\$ 84,562	\$ 644,199	\$ 338,294
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	5,627,500	2,320,481	550,169	61,186	-	-
Total receipts	5,627,500	2,320,481	550,169	61,186	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	5,555,000	1,516,314	767,103	1,871	192,180	1
Total disbursements	5,555,000	1,516,314	767,103	1,871	192,180	1
Excess (deficiency) of receipts over disbursements	72,500	804,167	(216,934)	59,315	(192,180)	(1)
Cash and investments - ending	\$ 72,500	\$ 3,975,531	\$ 528,561	\$ 143,877	\$ 452,019	\$ 338,293

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Park Rec District Bond 2007	Bond & Interest Redemption	Edit Bond 1989 Road Construction	Insurance	PR Withholding Insurance	Stormwater	Forest Reserve
Cash and investments - beginning	\$ 105,505	\$ 181,619	\$ 25,258	\$ 850,360	\$ 233,530	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	144,848	-	-	621,087	230,205	1,165,675	3,126
Total receipts	144,848	-	-	621,087	230,205	1,165,675	3,126
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	190,880	-	-	1,308,291	459,240	1,165,678	3,126
Total disbursements	190,880	-	-	1,308,291	459,240	1,165,678	3,126
Excess (deficiency) of receipts over disbursements	(46,032)	-	-	(687,204)	(229,035)	(3)	-
Cash and investments - ending	\$ 59,473	\$ 181,619	\$ 25,258	\$ 163,156	\$ 4,495	\$ (3)	\$ -

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	LIT Local Income Tax	Blight Elimination Program	Warrick County Victims Assistance	16,738 Edward Byrne Memorial	97,042 EMPG Salary Reimbursement 2014	97,042 2016 EMPG Competitive Grant	Internet Crimes Against Children
Cash and investments - beginning	\$ -	\$ -	\$ (20,022)	\$ -	\$ 39,014	\$ -	\$ 6,844
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	10,006,618	251,338	64,426	45,002	-	60,000	20,280
Total receipts	10,006,618	251,338	64,426	45,002	-	60,000	20,280
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	10,006,618	251,338	75,680	59,085	39,014	60,000	10,404
Total disbursements	10,006,618	251,338	75,680	59,085	39,014	60,000	10,404
Excess (deficiency) of receipts over disbursements	-	-	(11,254)	(14,083)	(39,014)	-	9,876
Cash and investments - ending	\$ -	\$ -	\$ (31,276)	\$ (14,083)	\$ -	\$ -	\$ 16,720

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Bell Road	Warrick Trails SRTS	Bridge 2017-2020 Phase I	Preservation Plan Historic Warrick Jail	INPAC Grant	Railroad Grade Crossing Fund	2017 Problem Solving Grant
Cash and investments - beginning	\$ (69,491)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	244,363	15,776	-	9,720	4,000	7,003	8,455
Total receipts	244,363	15,776	-	9,720	4,000	7,003	8,455
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	211,706	25,593	102,204	9,720	7,812	7,003	5,250
Total disbursements	211,706	25,593	102,204	9,720	7,812	7,003	5,250
Excess (deficiency) of receipts over disbursements	32,657	(9,817)	(102,204)	-	(3,812)	-	3,205
Cash and investments - ending	\$ (36,834)	\$ (9,817)	\$ (102,204)	\$ -	\$ (3,812)	\$ -	\$ 3,205

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Indiana CASA Grant	WCDC Local Grant	Court Interpreter Grant	Community Crossings Grant	CASA Local Grant	Historic Jail Preservation Plan Local Grant	DCCC Adult Community Based Supervision
Cash and investments - beginning	\$ 607	\$ 189	\$ 7,861	\$ 827,871	\$ 13,198	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	17,035	1,500	-	-	78,285	1,800	16,188
Total receipts	17,035	1,500	-	-	78,285	1,800	16,188
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,802	189	2,495	827,871	86,826	900	9,634
Total disbursements	2,802	189	2,495	827,871	86,826	900	9,634
Excess (deficiency) of receipts over disbursements	14,233	1,311	(2,495)	(827,871)	(8,541)	900	6,554
Cash and investments - ending	\$ 14,840	\$ 1,500	\$ 5,366	\$ -	\$ 4,657	\$ 900	\$ 6,554

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	WCCC Adult Community Based Supervision	WCDD Preliminary Breath Testing	IN Regional Cities Initiative	WCCC Program Income	After Settlement Collection	Clerk Trust and Court Ordered Investments	Jail Inmate Commissary Fund
Cash and investments - beginning	\$ -	\$ -	\$ 87,129	\$ 133,240	\$ 1,724,056	\$ 1,963,597	\$ 94,591
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	16,438	375	652,224	102,104	2,214,025	9,909,843	211,851
Total receipts	16,438	375	652,224	102,104	2,214,025	9,909,843	211,851
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	10,367	374	739,353	54,479	1,724,056	10,255,493	199,648
Total disbursements	10,367	374	739,353	54,479	1,724,056	10,255,493	199,648
Excess (deficiency) of receipts over disbursements	6,071	1	(87,129)	47,625	489,969	(345,650)	12,203
Cash and investments - ending	\$ 6,071	\$ 1	\$ -	\$ 180,865	\$ 2,214,025	\$ 1,617,947	\$ 106,794

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Jail Inmate Fund #1	Jail Inmate Fund #2	HSA Contribution Clearing	Payroll Withholdings - Other	WC 2008 EDIT Sinking Fund	EDIT Construction	Landfill Maintenance
Cash and investments - beginning	\$ 675	\$ 7,855	\$ -	\$ 328	\$ 183,626	\$ 3,643,792	\$ 297,488
Receipts:							
Taxes	-	-	-	-	-	5,060,373	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	212	248,518	12,393	2,276	-	-	-
Total receipts	212	248,518	12,393	2,276	-	5,060,373	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	887	248,591	-	2,172	-	2,955,740	-
Total disbursements	887	248,591	-	2,172	-	2,955,740	-
Excess (deficiency) of receipts over disbursements	(675)	(73)	12,393	104	-	2,104,633	-
Cash and investments - ending	\$ -	\$ 7,782	\$ 12,393	\$ 432	\$ 183,626	\$ 5,748,425	\$ 297,488

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Hazardous Substance	Warrick Redevelopment Comm	Warrick County Law Enforcement	Building Commission	Cash Siezure/Evidence	Sheriff Community Service
Cash and investments - beginning	\$ 35,062	\$ 85,816	\$ 38,972	\$ 248,064	\$ 34,646	\$ 5,367
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	236,580	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	717	70	28,789	80	250
Total receipts	-	717	70	265,369	80	250
Disbursements:						
Personal services	-	-	-	117,765	-	-
Supplies	-	-	-	3,884	-	-
Other services and charges	-	20,879	6,804	1,127	4,017	286
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	36,350	-	-
Total disbursements	-	20,879	6,804	159,126	4,017	286
Excess (deficiency) of receipts over disbursements	-	(20,162)	(6,734)	106,243	(3,937)	(36)
Cash and investments - ending	\$ 35,062	\$ 65,654	\$ 32,238	\$ 354,307	\$ 30,709	\$ 5,331

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Commissioners Sale	Economic Development Commission	Warrick County Principal	Warrick County Interest	Perigo - Principal	Perigo - Interest	Families In Transition
Cash and investments - beginning	\$ 153	\$ 45,530	\$ 2,195	\$ 1,800	\$ 1,804	\$ 746	\$ 9,990
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	2,670
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	2,670
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	1,475
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	1,475
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	1,195
Cash and investments - ending	\$ 153	\$ 45,530	\$ 2,195	\$ 1,800	\$ 1,804	\$ 746	\$ 11,185

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Escrow/Retainer Account	DD/DC Program Income	Sheriff Cont Ed Law	Federal Forfeiture Fund	16.804 Edward Byrne Mem JAG	OPO	16.738 EB JAG 2010 DJBX0854
Cash and investments - beginning	\$ 74,345	\$ 109,169	\$ 5,940	\$ 8,562	\$ 1,012	\$ 1,990	\$ 2,821
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	147,546	-	-	-	-	-
Other receipts	661,555	4,357	2,514	-	-	-	-
Total receipts	661,555	151,903	2,514	-	-	-	-
Disbursements:							
Personal services	-	144,816	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	42,397	-	-	-	-	-
Capital outlay	2,501	-	-	-	-	-	-
Other disbursements	350,913	10,958	-	1,166	-	-	-
Total disbursements	353,414	198,171	-	1,166	-	-	-
Excess (deficiency) of receipts over disbursements	308,141	(46,268)	2,514	(1,166)	-	-	-
Cash and investments - ending	\$ 382,486	\$ 62,901	\$ 8,454	\$ 7,396	\$ 1,012	\$ 1,990	\$ 2,821

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	97.067 2012 Dist 10 SHSP Grant	93.074 Bioterrorism Plan	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	\$ 33	\$ 12,000	\$ (38,920)	\$ (85,068)	\$ (5,120)	\$ (286,338)	\$ 74,678
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	13,716	201,407	81,785	6,880	897,021	15,276
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	238,281	494,141	-	-	-
Total receipts	-	13,716	439,688	575,926	6,880	897,021	15,276
Disbursements:							
Personal services	-	-	-	-	-	-	14,523
Supplies	33	-	-	-	-	-	-
Other services and charges	-	25,610	-	-	-	-	7,083
Capital outlay	-	-	363,674	46,084	1,760	559,410	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	33	25,610	363,674	46,084	1,760	559,410	21,606
Excess (deficiency) of receipts over disbursements	(33)	(11,894)	76,014	529,842	5,120	337,611	(6,330)
Cash and investments - ending	\$ -	\$ 106	\$ 37,094	\$ 444,774	\$ -	\$ 51,273	\$ 68,348

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	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	\$ 20,398	\$ 87,098	\$ 7	\$ 12	\$ 230	\$ 675	\$ 47,041,850
Receipts:							
Taxes	-	-	-	-	-	-	75,685,217
Licenses and permits	-	-	-	-	-	-	425,479
Intergovernmental receipts	22,974	15,276	-	-	-	2,500	19,309,629
Charges for services	-	-	-	-	-	-	2,062,198
Fines and forfeits	-	-	-	-	-	-	560,086
Other receipts	-	-	-	-	-	-	43,943,000
Total receipts	22,974	15,276	-	-	-	2,500	141,985,609
Disbursements:							
Personal services	-	6,146	-	-	-	3,175	16,631,038
Supplies	-	10,996	-	-	-	-	1,869,661
Other services and charges	10,611	-	-	-	-	-	5,784,732
Capital outlay	-	-	-	-	-	-	5,474,421
Other disbursements	-	-	-	-	230	-	109,704,571
Total disbursements	10,611	17,142	-	-	230	3,175	139,464,423
Excess (deficiency) of receipts over disbursements	12,363	(1,866)	-	-	(230)	(675)	2,521,186
Cash and investments - ending	\$ 32,761	\$ 85,232	\$ 7	\$ 12	\$ -	\$ -	\$ 49,563,036

WARRICK COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2017

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
All-Lines Leasing	Tennant T300 Scrubber	\$ 6,837	11/9/2017	12/9/2018
John Deere Financial	2015 Motor Grader	53,101	4/20/2015	5/20/2020
John Deere Financial	2016 Utility Cab Tractor	17,067	7/17/2017	7/17/2021
Motorola	Provide Better Radio Communication	<u>113,282</u>	12/15/2009	12/15/2019
Total governmental activities		<u>190,287</u>		
Total of annual lease payments		<u>\$ 190,287</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	\$ 770,000	\$ 193,518
Revenue bonds	Redevelopment Dist Revenue Bonds Series 2012	190,000	163,563
Revenue bonds	Redevelopment District Bond 2009	8,400,000	878,866
Revenue bonds	Redevelop Dist Rev. Bond Anticipation Note Series 2017	5,635,000	205,678
Revenue bonds	WC Redev. Dist 2015 Bond - ONB	8,120,000	722,331
Notes and loans payable	2013 John Deere Loader/To replace old equipment	23,301	23,765
Notes and loans payable	2013 Road Hog/To replace old equipment	19,780	20,174
Notes and loans payable	Old National Bank - 3 Dump Trucks	<u>330,621</u>	<u>114,421</u>
Total governmental activities		<u>23,488,702</u>	<u>2,322,316</u>
Totals		<u>\$ 23,488,702</u>	<u>\$ 2,322,316</u>

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



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

TO: THE OFFICIALS OF WARRICK COUNTY, INDIANA

Report on Compliance for the Major Federal Program

We have audited Warrick County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 2017. 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, 2017.

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

June 7, 2018

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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, 2017

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	Passed Through to Subrecipient	Total Federal Awards Expended
Department of Housing and Urban Development					
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii State Administered CDBG Program	Indiana Office of Community and Rural Affairs	14.228	A192-17-PL-16-105	\$ -	\$ 9,720
Total - Department of Housing and Urban Development				-	9,720
Department of Justice					
Missing Children's Assistance 2014 IN ICAC Task Force	Indiana State Police	16.543	2014-MC-FX-K018	-	20,280
Crime Victim Assistance Victims of Crime Act	Indiana Criminal Justice Institute	16.575	EDS#D3-17-11526	-	64,426
Edward Byrne Memorial Justice Assistance Grant Program Drug Crime and Treatment Court Prosecutor	Indiana Criminal Justice Institute	16.738	2016-DJ-BX-0402	-	45,002
Total - Department of Justice				-	129,708
Department of Transportation					
Highway Planning and Construction Cluster Highway Planning and Construction Warrick Trails SRTS Oak Grove Rd Lincoln Ave Oak Grove R/W Bridge Inspection Bell Road Project	Indiana Department of Transportation	20.205	DES#1592154	-	15,776
		20.205	DES#0500640	-	139,471
		20.205	DES#0500636	-	201,407
		20.205	DES#0500641	-	839,452
		20.205	DES#1297491	-	6,880
		20.205	DES#1401384	-	244,363
Total - Highway Planning and Construction Cluster				-	1,447,349
Total - Department of Transportation				-	1,447,349
Department of Health and Human Services					
Hospital Preparedness Program (HPP) and Public Health Emergency (PHEP) Aligned Cooperative Agreements Bioterrorism Medical Reserve Corps	Indiana State Department of Health	93.074	PHEPBP4-3	-	13,716
Child Support Enforcement Clerk IV-D Incentive Title IV-D Incentive Prosecutor IV-D Incentive Prosecutor Child Supp Reimb Earned Indirect Costs Clerk Child Supp Reim	Indiana Department of Child Services	93.563	FY2017	-	17,280
		93.563	FY2017	-	21,605
		93.563	FY2017	-	10,611
		93.563	FY2017	-	95,553
		93.563	FY2017	-	49,908
		93.563	FY2017	-	40,520
Total - Child Support Enforcement				-	235,477
Total - Department of Health and Human Services				-	249,193
Department of Homeland Security					
Disaster Grants - Public Assistance (Presidentially Declared Disasters) Wind and Flooding Disaster	Indiana Department of Homeland Security	97.036	173-0B703-00	-	11,356
Emergency Management Performance Grants Emergency Management Performance Grant 2016 2016 SHSP Equipment - Animals in Disaster Preparedness	Indiana Department of Homeland Security	97.042	EMC-2016-EP-00006	-	41,231
		97.042	EMC-2016-EP-00006	-	60,000
Total - Emergency Management Performance Grants				-	101,231
Total - Department of Homeland Security				-	112,587
Total federal awards expended				\$ -	\$ 1,948,557

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, 2017. 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 program:	
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 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

No matters are reportable.

Section III - Federal Award Findings and Questioned Costs

No matters are reportable.

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/>.