

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, 2018 to December 31, 2018



FILED
06/24/2019

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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 12-31-22
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 Michael Wilder	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Recorder	Patricia A. Brooks	01-01-17 to 12-31-20
President of the Board of County Commissioners	Dan Saylor	01-01-18 to 12-31-19
President of the County Council	Gary Meyer Greg Richmond	01-01-18 to 12-31-18 01-01-19 to 12-31-19



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, 2018, 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, 2018.

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, 2018, 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, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated May 9, 2019, 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

May 9, 2019



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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, 2018, and the related notes to the financial statement, and have issued our report thereon dated May 9, 2019, 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

May 9, 2019

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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, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
Treasurer After Settlement Collections	\$ 2,214,025	\$ 1,766,114	\$ 2,214,025	\$ 1,766,114
Jail Inmates Commissary Fund	106,794	184,145	213,465	77,474
Clerk's Trust	1,464,365	5,077,685	4,883,480	1,658,570
General	7,101,546	18,164,419	16,463,345	8,802,620
Accident Report	43,613	11,588	23,500	31,701
Campaign Finance Enforcement	1,750	-	-	1,750
LIT Economic Development	6,527,564	4,004,450	4,345,690	6,186,324
City and Town Court Costs	40,519	15,146	-	55,665
Clerk's Records Perpetuation	121,198	62,470	14,443	169,225
Community Corrections	(12,088)	106,315	90,171	4,056
Community Transition Program	28,896	6,125	5,275	29,746
Convention-Visitor & Tourism P	-	17,954	-	17,954
Sales Disclosure - County Share	63,645	9,124	221	72,548
Cumulative Bridge	302,488	269,933	216,880	355,541
Cumulative Capital Development	704,860	660,657	375,343	990,174
Cumulative Drainage	213,076	170,838	114,340	269,574
Drug Free Community	21,058	13,744	20,177	14,625
Emergency Planning/Right to Know	32,463	4,105	4,984	31,584
Extradition and Sheriff's Assistance	9,605	-	-	9,605
Firearms Training	50,102	28,365	48,926	29,541
Health	257,531	696,305	651,070	302,766
Identification Security Protection	150,015	10,364	-	160,379
Landfill Closure and Post Closure	88,492	332,550	16,170	404,872
Levy Excess	2,292	-	-	2,292
Local Health Maintenance	116,153	67,547	57,910	125,790
Local Road and Street	1,408,931	1,749,573	1,906,834	1,251,670
Medical Care for Inmates	3,403	1,647	-	5,050
Misdemeanant	10,001	32,710	32,000	10,711
Motor Vehicle Highway	2,091,347	4,728,606	4,631,091	2,188,862
Park Nonreverting Capital	3,025	-	-	3,025
Park Nonreverting Operating	5	-	-	5
Plat Book	106,562	16,745	22,331	100,976
Rainy Day	2,121,051	1,048,408	464,150	2,705,309
Recorder's Records Perpetuation	346,023	253,205	170,532	428,696
Sex & Violent Offender County	5,358	2,493	-	7,851
Sheriff's Pension Trust	88,541	109,966	88,541	109,966
Storm Water Management Operating	822,571	1,189,745	1,026,879	985,437
Supplemental Public Defender Services	51,229	21,189	-	72,418
Surplus Tax	242,113	85,017	87,621	239,509
Surveyor's Corner Perpetuation	136,973	51,640	-	188,613
Tax Sale Redemption	3,376	58,303	58,579	3,100
Tax Sale Surplus	634,301	406,789	559,130	481,960
Local Health Department Trust Account	63,455	29,148	14,400	78,203
Vehicle Inspection	911	-	-	911
Guardian Ad Litem	28,327	14,835	27,582	15,580
Election and Registration	222,644	162,017	273,750	110,911
County Elected Officials Training	25,474	10,365	5,101	30,738
Park and Recreation	413,489	683,945	735,499	361,935
Statewide 911	1,334,454	792,005	1,263,536	862,923
Adult Probation Administrative	18,484	29,213	20,756	26,941
Juvenile Probation Administrative	10	-	-	10

WARRICK COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH
AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
Sheriff Sale Administration	26,758	22,637	13,963	35,432
Warrick Co Cd Interest 2018	-	117,333	117,333	-
Local Ordinance Violations Fines - County	2,188	-	-	2,188
Insurance	163,156	5,107,139	4,718,472	551,823
Payroll Withholding - Insurance	4,495	234,373	247,317	(8,449)
Payroll Withholding - Child Support	335	2,710	2,710	335
Payroll Withholding - Deferred Compensation	-	140,589	140,589	-
Payroll Withholding - Federal	235	1,044,014	1,044,014	235
Payroll Withholding - FICA & Medicare	238	1,542,515	1,542,518	235
Payroll Withholding - PERF	3,569	994,289	996,122	1,736
Payroll Withholding - Sheriff Pension	-	26,569	26,569	-
Payroll Withholding - State	-	442,748	442,748	-
Payroll Withholding - Union Dues	695	8,102	8,757	40
Payroll Withholding - Wage Garnishments	1,351	29,890	29,920	1,321
Settlement	-	62,113,217	62,113,217	-
Wheel Tax	-	92,155	87,909	4,246
Sur Tax	-	1,374,912	1,275,771	99,141
CVET Agency	-	153,507	153,507	-
Weed Lien Collections	-	33,346	33,346	-
Sewage Collections	-	63,875	63,875	-
Financial Institution Tax	-	240,163	240,163	-
Homestead Credit Rebate	8,189	-	-	8,189
State Fines and Forfeitures	525	13,422	13,270	677
Infraction Judgements	8,419	43,566	49,267	2,718
Special Death Benefit	985	6,135	6,645	475
Sales Disclosure - State Share	885	9,125	9,140	870
Coroners Training & Con't Education	710	8,824	8,704	830
Interstate Compact - State Share	139	2,186	2,325	-
Mortgage Recording Fees - State Share	1,150	6,583	7,245	488
Sex and Violent Offender Admin - State	42	277	306	13
Child Restraint Violation Fines	-	75	75	-
Inheritance Tax	-	90	-	90
Education Plate Fees Agency	1,425	1,031	-	2,456
Riverboat Revenue Sharing	-	353,593	353,593	-
Convention - Visitor & Tourism P	-	17,954	17,954	-
93.563 Prosecutor PCA	1,003	1,176	1,301	878
93.563 Title IV-D Incentive	68,348	15,247	16,522	67,073
93.563 Prosecutor IV-D Incentive	32,761	22,944	10,615	45,090
93.563 Clerk IV-D Incentive	85,232	15,247	13,883	86,596
Jail Inmates Fund #2	7,782	319,595	317,889	9,488
Clerk's Court Ordered Investments	153,582	1,100	57,325	97,357
Reassessment	2,091,322	1,403,900	1,541,160	1,954,062
LOIT Special Distribution	162,810	-	-	162,810
Adult Probation Circuit	132,274	19,522	39,679	112,117
Adult Probation Superiors	492,881	37,314	26,781	503,414
Juvenile Probation Circuit	52,339	1,174	2,326	51,187
Juvenile Probation Superiors	1,286	-	-	1,286
Alcohol and Drug Services	35,844	13,322	9,486	39,680
Law Enforcement Cont Ed	153,575	6,454	158,746	1,283
Jury User Fees	33,603	3,719	8,570	28,752
Pretrial Diversion	235,324	140,393	110,852	264,865

WARRICK COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH
AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
Civil Defense Donations	102	-	-	102
Highway Donations	396,482	35,917	6,299	426,100
Communication Donations	8,020	-	1,005	7,015
K-9/Sheriff Donations	25,879	26,705	20,248	32,336
Park N/R Donations	3,050	5,500	2,743	5,807
D.A.R.E. Donations	284	-	-	284
EMS Donations	2,299	-	-	2,299
Circuit Court Donations	756	-	-	756
Animal Control Donations	1,797	603	-	2,400
Clock Donation Fund	810	787	-	1,597
CASA Donation	-	27,165	6,720	20,445
2009 Redevelopment Bonds (Epworth)	-	8,098	-	8,098
2009 Redevelopment Bonds Reserve	878,636	-	-	878,636
2012 Redevelopment Bond (Sr 62)	-	105	-	105
2015 Redevelopment Bonds (Epworth)	-	244	-	244
2015 Redevelopment Bonds Reserve	798,261	-	-	798,261
2017 Redevelopment BAN Reserve	72,500	1,593	-	74,093
TIF-Epworth Road	3,975,531	2,404,119	3,151,803	3,227,847
TIF-State Road 62	528,561	626,723	529,718	625,566
TIF- Northwest Warrick Ind Pk	143,877	125,576	13,130	256,323
Redevelopment- Sr 62 Project	452,019	-	-	452,019
General Obligation Bond 2018	-	7,107,189	4,479,372	2,627,817
Judicial Center - Lease Purchase	338,293	-	338,293	-
Park Rec District Bond 2007	59,473	237,826	194,017	103,282
Bond & Interest Redemption	181,619	-	-	181,619
Edit Bond 1989 Road Construction	25,258	-	25,258	-
WCCC Program Income	180,865	101,084	132,465	149,484
WC 2008 Edit Sinking Fund	183,626	-	-	183,626
Edit Construction	5,748,425	4,183,949	4,619,493	5,312,881
Landfill Maintenance	297,488	-	297,488	-
Hazardous Substance	35,062	-	35,062	-
Warrick Redevelopment Comm	65,654	-	20,604	45,050
Warrick County Law Enforcement	32,238	730	5,173	27,795
Building Commission	354,307	163,800	162,891	355,216
Cash Seizure/Evidence	30,709	-	1,096	29,613
Sheriff Community Service	5,331	-	-	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	11,185	3,760	3,130	11,815
Escrow/Retainer Account	382,486	25,409	189,062	218,833
DD/DC Program Income	62,901	202,900	183,517	82,284
Sheriff Cont Ed Law	8,454	48,755	164	57,045
County HSA Contribution Clearing	12,393	14,740	40,153	(13,020)
Uniforms	432	2,600	2,631	401
Payroll Withholding - Health Savings	-	230,015	230,015	-
Stormwater	(3)	1,192,255	1,192,252	-
LIT	-	10,784,583	10,784,583	-

WARRICK COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH
AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
Blight Elimination Program	-	463,480	463,480	-
Warrick County Victim's Assist	(31,276)	61,110	89,521	(59,687)
16.738 Edward Byrne Memorial	(14,083)	68,457	68,494	(14,120)
Federal Forfeiture Fund	7,396	-	-	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
2017 Empg Salary Reimbursement	-	47,206	47,206	-
93.074 Bioterrorism Plan	106	30,808	30,808	106
Immunization Cooperative	-	3,498	3,498	-
Internet Crimes Against Children	16,720	10,063	19,358	7,425
Cyber Security	-	145,217	145,217	-
Ste Homeland Security Prg 2018	-	-	8,654	(8,654)
20.205 Lincoln Ave	37,094	693,684	529,417	201,361
20.205 Oak Grove Rd	444,774	35,349	351,092	129,031
20.205 Oak Grove Rd R/W	51,273	-	-	51,273
Bell Road	(36,834)	330,263	557,840	(264,411)
Warrick Trails Srts	(9,817)	37,265	33,412	(5,964)
Bridge 113	-	34,569	46,554	(11,985)
Bridge 2017-2020 Phase 1	(102,204)	168,875	66,671	-
Preservation Plan-Hist. Warrick	-	6,480	6,480	-
2018 FEMA Flood Disaster #4363	-	16,539	16,539	-
Prob Solving Court Grant	7	-	7	-
INPAC Grant	(3,812)	-	162	(3,974)
Railroad Grade Crossing Fund	-	14,011	8,903	5,108
2013 Problem Solving Grant	12	-	12	-
2018 Problem Solving Grant	-	10,000	4,591	5,409
2017 Problem Solving Grant	3,205	-	3,205	-
Indiana CASA Grant	14,840	23,295	28,187	9,948
WCDC Local Grant	1,500	-	808	692
Court Interpreter Grant	5,366	-	684	4,682
Community Crossing Grant 2018	-	705,910	737,510	(31,600)
CASA Local Grant	4,657	-	3,544	1,113
Historic Jail Preservation Plan Local Grant	900	-	900	-
Recovery Resources	-	3,500	3,410	90
DCCC Adult Community Based Supervision	6,554	48,713	22,306	32,961
WCCC Adult Community Based Supervision	6,071	60,875	28,917	38,029
WCDD Preliminary Breath Testing	1	-	1	-
Totals	<u>\$ 49,563,036</u>	<u>\$ 149,987,455</u>	<u>\$ 147,225,979</u>	<u>\$ 52,324,512</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.

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. Cash balance deficits in eight funds were the result of reimbursable grant funds. The reimbursements for expenditures made by the County were not received by December 31, 2018. Cash balance deficits for the remaining two funds were the result of timing issues related to payroll.

Note 8. Subsequent Event

On February 12, 2019, the County closed on the Taxable Economic Development Revenue Bonds, Series 2019 (Broadband Project) in the amount of \$6,160,000.

WARRICK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 Clerk's Trust and Clerk's Court Ordered Investments were reported individually in the current financial statement, but were combined into one fund in the prior financial statement.

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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, 2018

	Treasurer After Settlement Collections	Jail Inmates Commissary Fund	Clerk's Trust	General	Accident Report	Campaign Finance Enforcement
Cash and investments - beginning	\$ 2,214,025	\$ 106,794	\$ 1,464,365	\$ 7,101,546	\$ 43,613	\$ 1,750
Receipts:						
Taxes	-	-	-	13,344,573	-	-
Licenses and permits	-	-	-	90,972	-	-
Intergovernmental receipts	-	-	-	339,564	-	-
Charges for services	-	-	-	575,813	-	-
Other receipts	1,766,114	184,145	5,077,685	3,813,497	11,588	-
Total receipts	1,766,114	184,145	5,077,685	18,164,419	11,588	-
Disbursements:						
Personal services	-	-	-	12,721,603	-	-
Supplies	-	-	-	447,339	-	-
Other services and charges	-	-	-	2,951,101	23,500	-
Capital outlay	-	-	-	343,302	-	-
Other disbursements	2,214,025	213,465	4,883,480	-	-	-
Total disbursements	2,214,025	213,465	4,883,480	16,463,345	23,500	-
Excess (deficiency) of receipts over disbursements	(447,911)	(29,320)	194,205	1,701,074	(11,912)	-
Cash and investments - ending	\$ 1,766,114	\$ 77,474	\$ 1,658,570	\$ 8,802,620	\$ 31,701	\$ 1,750

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	LIT Economic Development	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections	Community Transition Program	Convention- Visitor & Tourism P
Cash and investments - beginning	\$ 6,527,564	\$ 40,519	\$ 121,198	\$ (12,088)	\$ 28,896	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	4,003,185	-	-	-	6,125	-
Charges for services	-	-	-	-	-	-
Other receipts	1,265	15,146	62,470	106,315	-	17,954
Total receipts	4,004,450	15,146	62,470	106,315	6,125	17,954
Disbursements:						
Personal services	315,745	-	-	63,139	-	-
Supplies	3,297	-	-	-	-	-
Other services and charges	867,908	-	14,443	26,532	-	-
Capital outlay	2,816,312	-	-	500	5,275	-
Other disbursements	342,428	-	-	-	-	-
Total disbursements	4,345,690	-	14,443	90,171	5,275	-
Excess (deficiency) of receipts over disbursements	(341,240)	15,146	48,027	16,144	850	17,954
Cash and investments - ending	\$ 6,186,324	\$ 55,665	\$ 169,225	\$ 4,056	\$ 29,746	\$ 17,954

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Cumulative Drainage	Drug Free Community	Emergency Planning/Right to Know
Cash and investments - beginning	\$ 63,645	\$ 302,488	\$ 704,860	\$ 213,076	\$ 21,058	\$ 32,463
Receipts:						
Taxes	-	240,355	580,256	152,132	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	1,267	3,061	912	-	-
Charges for services	-	-	-	-	-	-
Other receipts	9,124	28,311	77,340	17,794	13,744	4,105
Total receipts	9,124	269,933	660,657	170,838	13,744	4,105
Disbursements:						
Personal services	-	216,880	-	110,091	-	710
Supplies	-	-	-	3,132	-	957
Other services and charges	221	-	25,320	-	20,177	3,317
Capital outlay	-	-	350,023	1,117	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	221	216,880	375,343	114,340	20,177	4,984
Excess (deficiency) of receipts over disbursements	8,903	53,053	285,314	56,498	(6,433)	(879)
Cash and investments - ending	\$ 72,548	\$ 355,541	\$ 990,174	\$ 269,574	\$ 14,625	\$ 31,584

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Extradition and Sheriffs Assistance	Firearms Training	Health	Identification Security Protection	Landfill Closure and Post Closure	Levy Excess
Cash and investments - beginning	\$ 9,605	\$ 50,102	\$ 257,531	\$ 150,015	\$ 88,492	\$ 2,292
Receipts:						
Taxes	-	-	427,836	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	2,257	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	-	28,365	266,212	10,364	332,550	-
Total receipts	-	28,365	696,305	10,364	332,550	-
Disbursements:						
Personal services	-	-	605,478	-	-	-
Supplies	-	-	20,125	-	-	-
Other services and charges	-	48,926	25,467	-	16,170	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	48,926	651,070	-	16,170	-
Excess (deficiency) of receipts over disbursements	-	(20,561)	45,235	10,364	316,380	-
Cash and investments - ending	\$ 9,605	\$ 29,541	\$ 302,766	\$ 160,379	\$ 404,872	\$ 2,292

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Local Health Maintenance	Local Road and Street	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Park Nonreverting Capital
Cash and investments - beginning	\$ 116,153	\$ 1,408,931	\$ 3,403	\$ 10,001	\$ 2,091,347	\$ 3,025
Receipts:						
Taxes	-	631,277	-	-	477,829	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	1,042,893	-	32,710	4,230,777	-
Charges for services	-	-	-	-	-	-
Other receipts	67,547	75,403	1,647	-	20,000	-
Total receipts	67,547	1,749,573	1,647	32,710	4,728,606	-
Disbursements:						
Personal services	25,625	54	-	32,000	2,927,179	-
Supplies	16,105	1,234,398	-	-	1,518,862	-
Other services and charges	16,180	223,176	-	-	184,017	-
Capital outlay	-	449,206	-	-	1,033	-
Other disbursements	-	-	-	-	-	-
Total disbursements	57,910	1,906,834	-	32,000	4,631,091	-
Excess (deficiency) of receipts over disbursements	9,637	(157,261)	1,647	710	97,515	-
Cash and investments - ending	\$ 125,790	\$ 1,251,670	\$ 5,050	\$ 10,711	\$ 2,188,862	\$ 3,025

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Park Nonreverting Operating	Plat Book	Rainy Day	Recorder's Records Perpetuation	Sex & Violent Offender County	Sheriff's Pension Trust
Cash and investments - beginning	\$ 5	\$ 106,562	\$ 2,121,051	\$ 346,023	\$ 5,358	\$ 88,541
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	182,832	-	-
Other receipts	-	16,745	1,048,408	70,373	2,493	109,966
Total receipts	-	16,745	1,048,408	253,205	2,493	109,966
Disbursements:						
Personal services	-	-	400,000	41,266	-	88,541
Supplies	-	1,968	-	-	-	-
Other services and charges	-	20,363	64,150	111,342	-	-
Capital outlay	-	-	-	17,924	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	22,331	464,150	170,532	-	88,541
Excess (deficiency) of receipts over disbursements	-	(5,586)	584,258	82,673	2,493	21,425
Cash and investments - ending	\$ 5	\$ 100,976	\$ 2,705,309	\$ 428,696	\$ 7,851	\$ 109,966

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Storm Water Management Operating	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 822,571	\$ 51,229	\$ 242,113	\$ 136,973	\$ 3,376	\$ 634,301
Receipts:						
Taxes	1,189,745	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	51,640	-	406,789
Other receipts	-	21,189	85,017	-	58,303	-
Total receipts	1,189,745	21,189	85,017	51,640	58,303	406,789
Disbursements:						
Personal services	490,406	-	-	-	-	-
Supplies	16,202	-	-	-	-	-
Other services and charges	132,079	-	-	-	-	-
Capital outlay	388,192	-	87,621	-	58,579	559,130
Other disbursements	-	-	-	-	-	-
Total disbursements	1,026,879	-	87,621	-	58,579	559,130
Excess (deficiency) of receipts over disbursements	162,866	21,189	(2,604)	51,640	(276)	(152,341)
Cash and investments - ending	\$ 985,437	\$ 72,418	\$ 239,509	\$ 188,613	\$ 3,100	\$ 481,960

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Local Health Department Trust Account	Vehicle Inspection	Guardian Ad Litem	Election and Registration	County Elected Officials Training	Park and Recreation
Cash and investments - beginning	\$ 63,455	\$ 911	\$ 28,327	\$ 222,644	\$ 25,474	\$ 413,489
Receipts:						
Taxes	14,574	-	-	143,627	-	343,621
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	757	-	1,716
Charges for services	14,574	-	-	-	-	300,284
Other receipts	-	-	14,835	17,633	10,365	38,324
Total receipts	29,148	-	14,835	162,017	10,365	683,945
Disbursements:						
Personal services	-	-	20,000	129,336	-	512,039
Supplies	-	-	-	4,603	-	49,281
Other services and charges	14,400	-	7,582	35,853	5,101	152,614
Capital outlay	-	-	-	103,958	-	21,565
Other disbursements	-	-	-	-	-	-
Total disbursements	14,400	-	27,582	273,750	5,101	735,499
Excess (deficiency) of receipts over disbursements	14,748	-	(12,747)	(111,733)	5,264	(51,554)
Cash and investments - ending	\$ 78,203	\$ 911	\$ 15,580	\$ 110,911	\$ 30,738	\$ 361,935

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Statewide 911	Adult Probation Administrative	Juvenile Probation Administrative	Sheriff Sale Administration	Warrick Co Cd Interest 2018	Local Ordinance Violations Fines - County
Cash and investments - beginning	\$ 1,334,454	\$ 18,484	\$ 10	\$ 26,758	\$ -	\$ 2,188
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	28,713	-	-	-	-
Other receipts	792,005	500	-	22,637	117,333	-
Total receipts	792,005	29,213	-	22,637	117,333	-
Disbursements:						
Personal services	-	20,756	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	254,505	-	-	13,963	117,333	-
Capital outlay	1,009,031	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,263,536	20,756	-	13,963	117,333	-
Excess (deficiency) of receipts over disbursements	(471,531)	8,457	-	8,674	-	-
Cash and investments - ending	\$ 862,923	\$ 26,941	\$ 10	\$ 35,432	\$ -	\$ 2,188

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Insurance	Payroll Withholding - Insurance	Payroll Withholding - Child Support	Payroll Withholding - Deferred Compensation	Payroll Withholding - Federal
Cash and investments - beginning	\$ 163,156	\$ 4,495	\$ 335	\$ -	\$ 235
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Other receipts	5,107,139	234,373	2,710	140,589	1,044,014
Total receipts	<u>5,107,139</u>	<u>234,373</u>	<u>2,710</u>	<u>140,589</u>	<u>1,044,014</u>
Disbursements:					
Personal services	4,718,472	247,317	2,710	140,589	1,044,014
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>4,718,472</u>	<u>247,317</u>	<u>2,710</u>	<u>140,589</u>	<u>1,044,014</u>
Excess (deficiency) of receipts over disbursements	<u>388,667</u>	<u>(12,944)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 551,823</u>	<u>\$ (8,449)</u>	<u>\$ 335</u>	<u>\$ -</u>	<u>\$ 235</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Payroll Withholding - FICA & Medicare	Payroll Withholding - PERF	Payroll Withholding - Sheriff Pension	Payroll Withholding - State	Payroll Withholding - Union Dues
Cash and investments - beginning	\$ 238	\$ 3,569	\$ -	\$ -	\$ 695
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	26,569	-	-
Other receipts	1,542,515	994,289	-	442,748	8,102
Total receipts	1,542,515	994,289	26,569	442,748	8,102
Disbursements:					
Personal services	1,542,518	996,122	26,569	442,748	8,757
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,542,518	996,122	26,569	442,748	8,757
Excess (deficiency) of receipts over disbursements	(3)	(1,833)	-	-	(655)
Cash and investments - ending	\$ 235	\$ 1,736	\$ -	\$ -	\$ 40

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Payroll Withholding - Wage Garnishments	Settlement	Wheel Tax	Sur Tax	CVET Agency	Weed Lien Collections
Cash and investments - beginning	\$ 1,351	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	53,104,364	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	153,507	-
Charges for services	-	-	-	-	-	-
Other receipts	29,890	9,008,853	92,155	1,374,912	-	33,346
Total receipts	29,890	62,113,217	92,155	1,374,912	153,507	33,346
Disbursements:						
Personal services	29,920	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	62,113,217	87,909	1,275,771	153,507	33,346
Other disbursements	-	-	-	-	-	-
Total disbursements	29,920	62,113,217	87,909	1,275,771	153,507	33,346
Excess (deficiency) of receipts over disbursements	(30)	-	4,246	99,141	-	-
Cash and investments - ending	\$ 1,321	\$ -	\$ 4,246	\$ 99,141	\$ -	\$ -

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Sewage Collections	Financial Institution Tax	Homestead Credit Rebate	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit
Cash and investments - beginning	\$ -	\$ -	\$ 8,189	\$ 525	\$ 8,419	\$ 985
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	63,875	240,163	-	13,422	43,566	6,135
Total receipts	63,875	240,163	-	13,422	43,566	6,135
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	63,875	240,163	-	13,270	49,267	6,645
Other disbursements	-	-	-	-	-	-
Total disbursements	63,875	240,163	-	13,270	49,267	6,645
Excess (deficiency) of receipts over disbursements	-	-	-	152	(5,701)	(510)
Cash and investments - ending	\$ -	\$ -	\$ 8,189	\$ 677	\$ 2,718	\$ 475

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State	Child Restraint Violation Fines
Cash and investments - beginning	\$ 885	\$ 710	\$ 139	\$ 1,150	\$ 42	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	9,125	8,824	2,186	6,583	277	75
Total receipts	9,125	8,824	2,186	6,583	277	75
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	306	-
Capital outlay	9,140	8,704	2,325	7,245	-	75
Other disbursements	-	-	-	-	-	-
Total disbursements	9,140	8,704	2,325	7,245	306	75
Excess (deficiency) of receipts over disbursements	(15)	120	(139)	(662)	(29)	-
Cash and investments - ending	\$ 870	\$ 830	\$ -	\$ 488	\$ 13	\$ -

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	Convention - Visitor & Tourism P	93.563 Prosecutor PCA	93.563 Title IV-D Incentive
Cash and investments - beginning	\$ -	\$ 1,425	\$ -	\$ -	\$ 1,003	\$ 68,348
Receipts:						
Taxes	-	-	-	17,954	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	90	1,031	353,593	-	1,176	15,247
Total receipts	90	1,031	353,593	17,954	1,176	15,247
Disbursements:						
Personal services	-	-	-	-	-	10,622
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	17,954	1,301	5,900
Capital outlay	-	-	353,593	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	353,593	17,954	1,301	16,522
Excess (deficiency) of receipts over disbursements	90	1,031	-	-	(125)	(1,275)
Cash and investments - ending	\$ 90	\$ 2,456	\$ -	\$ -	\$ 878	\$ 67,073

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	93.563 Prosecutor IV-D Incentive	93.563 Clerk IV-D Incentive	Jail Inmates Fund #2	Clerk's Court Ordered Investments	Reassessment	LOIT Special Distribution
Cash and investments - beginning	\$ 32,761	\$ 85,232	\$ 7,782	\$ 153,582	\$ 2,091,322	\$ 162,810
Receipts:						
Taxes	-	-	-	-	342,945	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,808	-
Charges for services	-	-	-	-	-	-
Other receipts	22,944	15,247	319,595	1,100	1,059,147	-
Total receipts	22,944	15,247	319,595	1,100	1,403,900	-
Disbursements:						
Personal services	-	3,605	-	-	277,324	-
Supplies	-	10,278	-	-	6,682	-
Other services and charges	10,615	-	-	-	238,403	-
Capital outlay	-	-	-	-	1,018,751	-
Other disbursements	-	-	317,889	57,325	-	-
Total disbursements	10,615	13,883	317,889	57,325	1,541,160	-
Excess (deficiency) of receipts over disbursements	12,329	1,364	1,706	(56,225)	(137,260)	-
Cash and investments - ending	\$ 45,090	\$ 86,596	\$ 9,488	\$ 97,357	\$ 1,954,062	\$ 162,810

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Adult Probation Circuit	Adult Probation Superiors	Juvenile Probation Circuit	Juvenile Probation Superiors	Alcohol and Drug Services	Law Enforcement Cont Ed
Cash and investments - beginning	\$ 132,274	\$ 492,881	\$ 52,339	\$ 1,286	\$ 35,844	\$ 153,575
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	650	37,314	-	-	13,322	-
Other receipts	18,872	-	1,174	-	-	6,454
Total receipts	19,522	37,314	1,174	-	13,322	6,454
Disbursements:						
Personal services	36,558	-	-	-	163	-
Supplies	174	5,189	292	-	-	-
Other services and charges	2,552	13,590	1,522	-	9,323	158,746
Capital outlay	395	8,002	512	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	39,679	26,781	2,326	-	9,486	158,746
Excess (deficiency) of receipts over disbursements	(20,157)	10,533	(1,152)	-	3,836	(152,292)
Cash and investments - ending	\$ 112,117	\$ 503,414	\$ 51,187	\$ 1,286	\$ 39,680	\$ 1,283

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Jury User Fees	Pretrial Diversion	Civil Defense Donations	Highway Donations	Communication Donations	K-9/Sheriff Donations
Cash and investments - beginning	\$ 33,603	\$ 235,324	\$ 102	\$ 396,482	\$ 8,020	\$ 25,879
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	2,750	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	3,719	140,393	-	33,167	-	26,705
Total receipts	3,719	140,393	-	35,917	-	26,705
Disbursements:						
Personal services	8,570	48,475	-	-	-	-
Supplies	-	807	-	-	-	-
Other services and charges	-	54,943	-	5,000	1,005	20,248
Capital outlay	-	6,627	-	1,299	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	8,570	110,852	-	6,299	1,005	20,248
Excess (deficiency) of receipts over disbursements	(4,851)	29,541	-	29,618	(1,005)	6,457
Cash and investments - ending	\$ 28,752	\$ 264,865	\$ 102	\$ 426,100	\$ 7,015	\$ 32,336

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Park N/R Donations	D.A.R.E. Donations	EMS Donations	Circuit Court Donations	Animal Control Donations	Clock Donation Fund
Cash and investments - beginning	\$ 3,050	\$ 284	\$ 2,299	\$ 756	\$ 1,797	\$ 810
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	5,500	-	-	-	603	787
Total receipts	5,500	-	-	-	603	787
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	2,743	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	2,743	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	2,757	-	-	-	603	787
Cash and investments - ending	\$ 5,807	\$ 284	\$ 2,299	\$ 756	\$ 2,400	\$ 1,597

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	CASA Donation	2009 Redevelopment Bonds (Epworth)	2009 Redevelopment Bonds Reserve	2012 Redevelopment Bond (Sr 62)	2015 Redevelopment Bonds (Epworth)
Cash and investments - beginning	\$ -	\$ -	\$ 878,636	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Other receipts	27,165	8,098	-	105	244
Total receipts	27,165	8,098	-	105	244
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	6,720	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	6,720	-	-	-	-
Excess (deficiency) of receipts over disbursements	20,445	8,098	-	105	244
Cash and investments - ending	\$ 20,445	\$ 8,098	\$ 878,636	\$ 105	\$ 244

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	2015 Redevelopment Bonds Reserve	2017 Redevelopment BAN Reserve	TIF-Epworth Road	TIF-State Road 62	TIF-Northwest Warrick Ind Pk
Cash and investments - beginning	\$ 798,261	\$ 72,500	\$ 3,975,531	\$ 528,561	\$ 143,877
Receipts:					
Taxes	-	-	2,404,069	626,723	125,576
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Other receipts	-	1,593	50	-	-
Total receipts	-	1,593	2,404,119	626,723	125,576
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	3,151,803	529,718	13,130
Other disbursements	-	-	-	-	-
Total disbursements	-	-	3,151,803	529,718	13,130
Excess (deficiency) of receipts over disbursements	-	1,593	(747,684)	97,005	112,446
Cash and investments - ending	\$ 798,261	\$ 74,093	\$ 3,227,847	\$ 625,566	\$ 256,323

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Redevelopment- Sr 62 Project	General Obligation Bond 2018	Judicial Center - Lease Purchase	Park Rec District Bond 2007	Bond & Interest Redemption	Edit Bond 1989 Road Construction
Cash and investments - beginning	\$ 452,019	\$ -	\$ 338,293	\$ 59,473	\$ 181,619	\$ 25,258
Receipts:						
Taxes	-	-	-	212,215	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,097	-	-
Charges for services	-	-	-	-	-	-
Other receipts	-	7,107,189	-	24,514	-	-
Total receipts	-	7,107,189	-	237,826	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	92	-	-	-	-
Other services and charges	-	4,479,280	338,293	-	-	25,258
Capital outlay	-	-	-	194,017	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	4,479,372	338,293	194,017	-	25,258
Excess (deficiency) of receipts over disbursements	-	2,627,817	(338,293)	43,809	-	(25,258)
Cash and investments - ending	\$ 452,019	\$ 2,627,817	\$ -	\$ 103,282	\$ 181,619	\$ -

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	WCCC Program Income	WC 2008 Edit Sinking Fund	Edit Construction	Landfill Maintenance	Hazardous Substance	Warrick Redevelopment Comm
Cash and investments - beginning	\$ 180,865	\$ 183,626	\$ 5,748,425	\$ 297,488	\$ 35,062	\$ 65,654
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	101,084	-	-	-	-	-
Other receipts	-	-	4,183,949	-	-	-
Total receipts	101,084	-	4,183,949	-	-	-
Disbursements:						
Personal services	97,945	-	-	-	-	-
Supplies	4,813	-	-	-	-	-
Other services and charges	29,707	-	-	-	35,062	20,604
Capital outlay	-	-	4,619,493	297,488	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	132,465	-	4,619,493	297,488	35,062	20,604
Excess (deficiency) of receipts over disbursements	(31,381)	-	(435,544)	(297,488)	(35,062)	(20,604)
Cash and investments - ending	\$ 149,484	\$ 183,626	\$ 5,312,881	\$ -	\$ -	\$ 45,050

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Warrick County Law Enforcement	Building Commission	Cash Seizure/Evidence	Sheriff Community Service	Commissioners Sale
Cash and investments - beginning	\$ 32,238	\$ 354,307	\$ 30,709	\$ 5,331	\$ 153
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	163,800	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Other receipts	730	-	-	-	-
Total receipts	<u>730</u>	<u>163,800</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	133,908	-	-	-
Supplies	-	4,218	-	-	-
Other services and charges	5,173	24,765	1,096	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>5,173</u>	<u>162,891</u>	<u>1,096</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(4,443)</u>	<u>909</u>	<u>(1,096)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 27,795</u>	<u>\$ 355,216</u>	<u>\$ 29,613</u>	<u>\$ 5,331</u>	<u>\$ 153</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Economic Development Commission	Warrick County Principal	Warrick County Interest	Perigo - Principal	Perigo - Interest	Families In Transition
Cash and investments - beginning	\$ 45,530	\$ 2,195	\$ 1,800	\$ 1,804	\$ 746	\$ 11,185
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	-	-	-	-	-	3,760
Total receipts	-	-	-	-	-	3,760
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	3,130
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	3,130
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	630
Cash and investments - ending	\$ 45,530	\$ 2,195	\$ 1,800	\$ 1,804	\$ 746	\$ 11,815

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Escrow/Retainer Account	DD/DC Program Income	Sheriff Cont Ed Law	County HSA Contribution Clearing	Uniforms	Payroll Withholding - Health Savings
Cash and investments - beginning	\$ 382,486	\$ 62,901	\$ 8,454	\$ 12,393	\$ 432	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	25,409	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	195,085	-	-	-	-
Other receipts	-	7,815	48,755	14,740	2,600	230,015
Total receipts	25,409	202,900	48,755	14,740	2,600	230,015
Disbursements:						
Personal services	-	146,993	-	40,153	2,631	230,015
Supplies	-	-	-	-	-	-
Other services and charges	189,062	36,524	164	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	189,062	183,517	164	40,153	2,631	230,015
Excess (deficiency) of receipts over disbursements	(163,653)	19,383	48,591	(25,413)	(31)	-
Cash and investments - ending	\$ 218,833	\$ 82,284	\$ 57,045	\$ (13,020)	\$ 401	\$ -

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Stormwater	LIT	Blight Elimination Program	Warrick County Victim's Assist	16.738 Edward Byrne Memorial	Federal Forfeiture Fund
Cash and investments - beginning	\$ (3)	\$ -	\$ -	\$ (31,276)	\$ (14,083)	\$ 7,396
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	1,192,255	10,784,583	463,480	61,110	68,457	-
Total receipts	<u>1,192,255</u>	<u>10,784,583</u>	<u>463,480</u>	<u>61,110</u>	<u>68,457</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	12,119	-	-
Supplies	-	-	-	27	-	-
Other services and charges	1,192,252	-	-	-	-	-
Capital outlay	-	10,784,583	463,480	77,375	68,494	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>1,192,252</u>	<u>10,784,583</u>	<u>463,480</u>	<u>89,521</u>	<u>68,494</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>3</u>	<u>-</u>	<u>-</u>	<u>(28,411)</u>	<u>(37)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (59,687)</u>	<u>\$ (14,120)</u>	<u>\$ 7,396</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	16.804 Edward Byrne Mem JAG	OPO	16.738 EB JAG 2010 DJBX0854	2017 Empg Salary Reimbursement	93.074 Bioterrorism Plan	Immunization Cooperative
Cash and investments - beginning	\$ 1,012	\$ 1,990	\$ 2,821	\$ -	\$ 106	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	-	-	-	47,206	30,808	3,498
Total receipts	-	-	-	47,206	30,808	3,498
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	47,206	30,808	3,200
Capital outlay	-	-	-	-	-	298
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	47,206	30,808	3,498
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Cash and investments - ending	\$ 1,012	\$ 1,990	\$ 2,821	\$ -	\$ 106	\$ -

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Internet Crimes Against Children	Cyber Security	Ste Homeland Security Prg 2018	20.205 Lincoln Ave	20.205 Oak Grove Rd	20.205 Oak Grove Rd R/W
Cash and investments - beginning	\$ 16,720	\$ -	\$ -	\$ 37,094	\$ 444,774	\$ 51,273
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	10,063	145,217	-	693,684	35,349	-
Total receipts	10,063	145,217	-	693,684	35,349	-
Disbursements:						
Personal services	-	145,217	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	19,358	-	-	-	-	-
Capital outlay	-	-	8,654	529,417	351,092	-
Other disbursements	-	-	-	-	-	-
Total disbursements	19,358	145,217	8,654	529,417	351,092	-
Excess (deficiency) of receipts over disbursements	(9,295)	-	(8,654)	164,267	(315,743)	-
Cash and investments - ending	\$ 7,425	\$ -	\$ (8,654)	\$ 201,361	\$ 129,031	\$ 51,273

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Bell Road	Warrick Trails Srts	Bridge 113	Bridge 2017-2020 Phase 1	Preservation Plan-Hist. Warrick	2018 FEMA Flood Disaster #4363
Cash and investments - beginning	\$ (36,834)	\$ (9,817)	\$ -	\$ (102,204)	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	330,263	37,265	34,569	168,875	6,480	16,539
Total receipts	330,263	37,265	34,569	168,875	6,480	16,539
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	16,539
Capital outlay	557,840	33,412	46,554	66,671	6,480	-
Other disbursements	-	-	-	-	-	-
Total disbursements	557,840	33,412	46,554	66,671	6,480	16,539
Excess (deficiency) of receipts over disbursements	(227,577)	3,853	(11,985)	102,204	-	-
Cash and investments - ending	\$ (264,411)	\$ (5,964)	\$ (11,985)	\$ -	\$ -	\$ -

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Prob Solving Court Grant	INPAC Grant	Railroad Grade Crossing Fund	2013 Problem Solving Grant	2018 Problem Solving Grant	2017 Problem Solving Grant
Cash and investments - beginning	\$ 7	\$ (3,812)	\$ -	\$ 12	\$ -	\$ 3,205
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	-	-	14,011	-	10,000	-
Total receipts	-	-	14,011	-	10,000	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	7	-	-	12	4,591	3,205
Capital outlay	-	162	8,903	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	7	162	8,903	12	4,591	3,205
Excess (deficiency) of receipts over disbursements	(7)	(162)	5,108	(12)	5,409	(3,205)
Cash and investments - ending	\$ -	\$ (3,974)	\$ 5,108	\$ -	\$ 5,409	\$ -

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Indiana CASA Grant	WCDC Local Grant	Court Interpreter Grant	Community Crossing Grant 2018	CASA Local Grant	Historic Jail Preservation Plan Local Grant
Cash and investments - beginning	\$ 14,840	\$ 1,500	\$ 5,366	\$ -	\$ 4,657	\$ 900
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	23,295	-	-	705,910	-	-
Total receipts	23,295	-	-	705,910	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	28,187	808	684	-	3,544	900
Capital outlay	-	-	-	737,510	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	28,187	808	684	737,510	3,544	900
Excess (deficiency) of receipts over disbursements	(4,892)	(808)	(684)	(31,600)	(3,544)	(900)
Cash and investments - ending	\$ 9,948	\$ 692	\$ 4,682	\$ (31,600)	\$ 1,113	\$ -

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Recovery Resources	DCCC Adult Community Based Supervision	WCCC Adult Community Based Supervision	WCDD Preliminary Breath Testing	Totals
Cash and investments - beginning	\$ -	\$ 6,554	\$ 6,071	\$ 1	\$ 49,563,036
Receipts:					
Taxes	-	-	-	-	74,379,671
Licenses and permits	-	-	-	-	282,931
Intergovernmental receipts	-	-	-	-	9,821,636
Charges for services	-	-	-	-	1,934,669
Other receipts	3,500	48,713	60,875	-	63,568,548
Total receipts	3,500	48,713	60,875	-	149,987,455
Disbursements:					
Personal services	3,410	21,170	21,170	1	29,160,633
Supplies	-	121	295	-	3,349,257
Other services and charges	-	1,015	5,589	-	12,472,634
Capital outlay	-	-	1,863	-	94,214,843
Other disbursements	-	-	-	-	8,028,612
Total disbursements	3,410	22,306	28,917	1	147,225,979
Excess (deficiency) of receipts over disbursements	90	26,407	31,958	(1)	2,761,476
Cash and investments - ending	\$ 90	\$ 32,961	\$ 38,029	\$ -	\$ 52,324,512

WARRICK COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2018

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 3,564,573</u>	<u>\$ 2,136,703</u>

WARRICK COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2018

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Motorola	Provide Better Radio Communication	\$ 113,282	12/15/2009	12/15/2019
John Deere Financial	2015 Motor Grader	53,101	4/20/2015	5/20/2020
AT&T	Vesta 911 Cassidian Software/Hardware	116,928	5/9/2017	5/16/2028
John Deere Financial	2016 Utility Cab Tractor	17,067	7/17/2017	7/17/2021
John Deere Financial	2018 Motor Grader	54,800	10/11/2018	10/10/2023
BB Community Leasing Services	2017 Ford F550 Truck w/Tech Aerial	<u>22,873</u>	4/24/2018	6/1/2022
Total governmental activities		<u>378,051</u>		
Total of annual lease payments		<u>\$ 378,051</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	ONB - General Obligation Series 2018	\$ 7,010,000	\$ 880,300
General obligation bonds	Park Improvements Dist Bonds 2007 - ONB	610,000	191,318
Revenue bonds	Redevelopment District Bond 2009	7,870,000	873,560
Revenue bonds	Redevelop Dist Rev. Bond Anticipation Note Series 2017	5,635,000	295,678
Revenue bonds	WC Redev. Dist 2015 Bond - ONB	7,620,000	748,153
Notes and loans payable	Old National Bank - 3 Dump Trucks	222,481	114,421
Notes and loans payable	ONB - 6120E Cab Tractor and Tiger Boom Mower Mount	<u>86,172</u>	<u>35,856</u>
Total governmental activities		<u>29,053,653</u>	<u>3,139,286</u>
Totals		<u>\$ 29,053,653</u>	<u>\$ 3,139,286</u>

WARRICK COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2018

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

	Ending Balance
Governmental activities:	
Land	\$ 9,209,250
Infrastructure	287,822,009
Buildings	20,516,195
Machinery, equipment, and vehicles	14,180,869
Construction in progress	6,000,000
Books and other	<u>317,223</u>
Total governmental activities	<u>338,045,546</u>
Total capital assets	<u>\$ 338,045,546</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, 2018. 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, 2018.

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


Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

May 9, 2019

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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, 2018

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	\$ -	\$ 6,480
Total - Department of Housing and Urban Development				-	6,480
Department of Justice					
Missing Children's Assistance	Indiana State Police	16.543			
Internet Crimes Against Children			2014-MC-FX-K018	-	2,849
Internet Crimes Against Children			2017-MC-FX-K008	-	7,214
Total - Missing Children's Assistance				-	10,063
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575			
Victims Of Crime Act			EDS#D3-17-11526	-	61,110
Edward Byrne Memorial Justice Assistance Grant Program	Indiana Criminal Justice Institute	16.738			
Drug Crime and Treatment Court Prosecutor			EDS#D3-18-12353	-	68,457
Total - Department of Justice				-	139,630
Department of Transportation					
Highway Planning and Construction Cluster	Indiana Department of Transportation	20.205			
Highway Planning and Construction					
Warrick Trails SRTS			DES#1592154	-	37,265
Oak Grove Rd			DES#0500641	-	129,945
Lincoln Ave			DES#0500636	-	693,684
Bell Road Project			DES#1401384	-	330,263
Bridge Inspection			DES#1593023	-	168,787
Bridge Replacement #113			DES#1600739	-	34,569
Total - Highway Planning and Construction Cluster				-	1,394,513
Total - Department of Transportation				-	1,394,513
Department of Health and Human Services					
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Bioterrorism Medical Reserve Corps	Indiana State Department of Health	93.074	U90TP000521	-	30,808
PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds Immunization Cooperative Agreements	Indiana State Department of Health	93.539	NH23IP000723	-	3,498
Child Support Enforcement	Indiana Department of Child Services	93.563			
Clerk IV-D Incentive			2018	-	13,883
Title IV-D Incentive			2018	-	16,522
Earned Indirect Costs			2018	-	31,270
Prosecutor IV-D Incentive			2018	-	10,615
Prosecutor Child Supp Reimb			2018	-	127,889
Clerk Child Supp Reimb			2018	-	38,562
Total - Child Support Enforcement				-	238,741
Total - Department of Health and Human Services				-	273,047
Department of Homeland Security					
Disaster Grants - Public Assistance (Presidentially Declared Disasters) 2018 FEMA Flood Disaster #4363	Indiana Department of Homeland Security	97.036	385PA4363000000	-	16,539
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042	27129	-	47,206
Emergency Management Performance Grant 2017					
Homeland Security Grant Program	Indiana Department of Homeland Security	97.067	22978	-	145,217
Cyber Security					
Total - Department of Homeland Security				-	208,962
Total federal awards expended				\$ -	\$ 2,022,632

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, 2018. 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:

Name of Federal Program or Cluster	Opinion Issued
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/>.