

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

FINANCIAL STATEMENT AUDIT REPORT

OF

WARRICK COUNTY, INDIANA

January 1, 2021 to December 31, 2021



FILED
08/19/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Deborah K. Stevens	01-01-21 to 12-31-22
County Treasurer	Judy M. Beem	01-01-21 to 12-31-22
Clerk of the Circuit Court	Patricia E. Perry	01-01-21 to 12-31-22
County Sheriff	Michael Wilder	01-01-21 to 12-31-22
County Recorder	Patricia A. Brooks	01-01-21 to 12-31-22
President of the Board of County Commissioners	Terry Phillippe	01-01-21 to 12-31-22
President of the County Council	Greg Richmond	01-01-21 to 12-31-22



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF WARRICK COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Warrick County (County), which comprise the financial position and results of operations as of and for the year ended December 31, 2021, and the related notes to the financial statement as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of December 31, 2021, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of December 31, 2021, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

As discussed in Note 1 to the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Management's Responsibilities for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 4, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


Beth Kelley, CPA, CFE
Deputy State Examiner

August 4, 2022

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED SUPPLEMENTARY
INFORMATION; AND OTHER INFORMATION

The financial statement and accompanying notes were approved by management of the County. The financial statement and notes are presented as intended by the County.

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

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

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

WARRICK COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
Treasurer After Settlement Collections	\$ 2,649,610	\$ 2,563,141	\$ 2,649,610	\$ 2,563,141
Clerk Court Ordered Investments	513,376	5,778	147,238	371,916
Clerk Trust	1,815,909	5,055,341	4,792,373	2,078,877
Jail Inmates Commissary Fund	147,328	228,860	179,354	196,834
Jail Inmates Fund #2	17,631	312,895	278,662	51,864
General	11,517,117	25,422,165	26,713,113	10,226,169
Accident Report	20,786	10,945	6,514	25,217
Campaign Finance Enforcement	1,750	-	-	1,750
LIT Economic Development	8,078,692	4,472,526	3,518,121	9,033,097
City And Town Court Costs	80,586	13,101	-	93,687
Clerk's Records Perpetuation	266,027	50,600	5,332	311,295
Community Corrections	34,295	-	30,927	3,368
Community Transition Program	49,696	19,200	7,575	61,321
Convention Visitor&Tourism	186,131	177,812	115,000	248,943
Sales Disclosure-County Share	85,233	17,690	3,729	99,194
Cumulative Bridge	411,380	284,216	233,732	461,864
Cumulative Capital Development	1,920,555	685,135	545,800	2,059,890
Cumulative Drainage	212,824	177,054	291,992	97,886
Drug Free Community	19,202	15,998	12,799	22,401
Emergency Plan/Right To Know	35,722	4,316	3,000	37,038
Extradition & Sheriff's Assist	10,055	190	-	10,245
Firearms Training	54,945	23,275	9,379	68,841
Health	318,737	816,561	716,369	418,929
Identification Security Protec	186,171	15,186	-	201,357
Landfill Closure/Post Closure	361,489	-	22,402	339,087
Levy Excess	2,292	-	2,292	-
Local Health Maintenance	127,181	49,942	33,322	143,801
Local Road & Street	509,920	1,228,103	1,166,215	571,808
Motor Vehicle Highway Restrict	514,813	2,062,666	1,701,305	876,174
Medical Care For Inmates	8,119	-	-	8,119
Misdemeanant	20,351	32,710	40,193	12,868
Motor Vehicle Highway	2,272,477	3,351,666	3,173,364	2,450,779
Park Nonreverting Capital	3,025	-	-	3,025
Park Nonreverting Operating	5	-	-	5
Plat Book	128,852	43,678	13,759	158,771
Rainy Day	1,964,046	1,054,187	300,250	2,717,983
Recorder Records Perpetuation	734,619	364,521	201,376	897,764
Sex & Violent Offender County	12,439	3,555	-	15,994
Sheriff's Pension Trust	51,895	64,676	51,895	64,676
Storm Water Management Oper	1,208,972	1,228,956	1,070,330	1,367,598
Supplemental Public Defender	112,846	16,308	-	129,154
Surplus/Excess Tax	170,505	128,343	53,612	245,236
Surveyor's Corner Perpetuation	303,348	75,915	2,588	376,675
Tax Sale Redemption	3,114	110,452	105,524	8,042
Tax Sale Surplus	670,834	833,942	877,084	627,692
Local Health Dept Trust Acct	78,899	29,148	28,800	79,247
Vehicle Inspection	911	-	-	911
Guardian Ad Litem	19,618	13,215	15,425	17,408
Election And Registration	45,511	215,559	138,440	122,630
County Elected Officials Training	47,814	15,346	6,097	57,063
Park & Recreation	321,923	1,022,031	770,131	573,823
Statewide 911	1,535,329	798,343	1,039,631	1,294,041
Adult Probation Administrative	43,713	22,510	23,341	42,882
Juvenile Probation Administration	10	-	-	10
Sheriff Sale Administration	41,071	8,966	41,663	8,374
Local Ordinance Violations	2,918	135	-	3,053
Insurance	467,123	7,151,790	6,638,257	980,656
PR Withholding-Insurance	6,236	275,479	275,635	6,080
PR Withholding-Child Support	335	261	261	335
PR Withholding-Deferred Comp	-	160,196	160,196	-
PR Withholding-Federal	235	1,146,351	1,146,351	235
PR Withholding-FICA & Medicare	241	1,006,762	1,006,754	249
PR Withholding-Perf	1,736	108,686	108,686	1,736
PR Withholding-Sheriff Pension	-	38,138	38,138	-
PR Withholding-State	(1)	515,629	515,628	-
PR Withholding-Union Dues	20	7,800	7,800	20
PR Withholding-Garnishments	1,321	32,443	32,413	1,351
Settlement	-	74,799,067	74,799,067	-
Wheel Tax	2,723	53,944	53,882	2,785

WARRICK COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
Surtax	135,184	1,447,861	1,462,475	120,570
CVET Agency	-	181,862	181,862	-
Financial Institution Tax	-	420,606	420,606	-
State Fines And Forfeitures	476	1,272	1,408	340
Infraction Judgements	1,779	27,319	26,553	2,545
Special Death Benefit	270	4,315	4,250	335
Sales Disclosure-State Share	905	17,690	16,335	2,260
Coroners Training & Continuing Education	1,224	15,289	15,397	1,116
Interstate Compact-State Share	-	1,900	1,900	-
Mortgage Recording Fee-State	1,125	11,653	11,975	803
Sex And Violent Offender State	18	395	394	19
Child Restraint Violation Fine	-	50	50	-
Forest Reserve	-	12,977	12,977	-
Inheritance Tax	90	-	-	90
Education Plate Fees Agency	4,594	825	5,419	-
Riverboat Revenue Sharing	-	353,176	353,176	-
Convention-Visitor&Tourism P	-	177,812	177,812	-
93.563 Prosecutor Pca	1,701	700	107	2,294
93.563 Title IV-D Incentive	51,781	15,043	20,190	46,634
93.563 Prosecutor IV-D Incent	81,602	22,627	4,158	100,071
93.563 Clerk IV-D Incentive	93,735	15,070	17,485	91,320
Homestead Credit Rebate	8,189	-	-	8,189
Reassessment	1,650,109	1,501,178	1,661,195	1,490,092
Adult Probation-Circuit	69,774	17,366	16,405	70,735
Adult Prob-Superiors	521,917	29,394	14,190	537,121
Juvenile Prob-Circuit	46,433	166	863	45,736
Juvenile Prob-Superiors	1,470	-	-	1,470
Alcohol And Drug Services	51,489	5,266	2,763	53,992
Law Enforcement Continuing Education	678	4,518	1,787	3,409
Jury User Fees	27,130	2,780	4,720	25,190
Pretrial Diversion	265,482	95,869	127,602	233,749
Highway Donations	302,152	91,308	7,400	386,060
Communication Donations	2,760	-	-	2,760
K-9/Sheriff Donations	17,167	11,995	11,620	17,542
Park N/R Donations	2,373	110	-	2,483
D.A.R.E. Donations	284	-	-	284
EMS Donations	2,299	-	-	2,299
Circuit Court Donations	756	-	-	756
Animal Control Donations	2,425	-	-	2,425
Clock Donation Fund	2,393	-	-	2,393
CASA Donation	34,440	-	34,440	-
Weights and Measurers Violations	-	50	-	50
Public Nuisance Violations	6,335	1,520	600	7,255
Animal Care and Keeping Fund	-	1,278	-	1,278
2012 Redevelopment Bond (Sr 62	105	-	-	105
2015 Redevelopment Bonds Epworth	641	-	-	641
2015 Redevelopment Bonds Reserve	798,261	-	-	798,261
2017 Redevel Ban	74,163	52,769	104,150	22,782
TIF-Epworth Road	4,284,909	5,359,106	2,678,483	6,965,532
TIF-State Road 62	315,642	-	154,131	161,511
TIF- Northwest Warrick Ind Pk	519,970	135,844	12,313	643,501
General Obligation Bond 2018	553,851	1,282	69,579	485,554
2019 Redevelop Refunding Bond	22,342	-	-	22,342
ParkRec Dist Bond 2007	95,199	149,530	116,195	128,534
2019 Econ Develop Rev Bond	-	1,414,430	1,414,430	-
G.O. Bond 2018 Debt	663,214	1,120,815	1,320,159	463,870
ParkRec Dist Bond 2019	38,653	44,676	47,763	35,566
Wccc Program Income	185,356	132,474	87,569	230,261
Edit-Construction	3,591,492	4,512,398	2,589,722	5,514,168
Warrick Redevelopment Comm	4,863	21,899	9,136	17,626
Warrick County Law Enforcement	29,753	2,243	7,424	24,572
Building Commission	401,251	192,123	182,599	410,775
Cash Seizure/Evidence	46,031	-	2,193	43,838
Sheriff Community Service	10,844	8,057	6,292	12,609
Commissioners Sale	153	-	-	153
Economic Development Comm	45,530	-	-	45,530
Families In Transition	11,532	-	-	11,532
Escrow/Retainer Account	146,586	379,445	90,523	435,508
DD/DC Program Income	102,924	152,755	177,939	77,740
Sheriff Cont Ed Law	31,324	401	9,338	22,387

WARRICK COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
Park Rec Dist Bond 2019	785,044	32,957	232,484	585,517
Pandemic Relief Fund	-	250,000	250,000	-
Road Usage Agreement	-	500	-	500
Uniforms	1,012	1,401	790	1,623
PR Withholding-Health Savings	60	-	-	60
LIT	-	13,126,797	13,126,797	-
Warrick County Victim's Assist	(48,130)	80,343	90,509	(58,296)
16.738 Edward Byrne Memorial Justice	(38,537)	8,250	-	(30,287)
Federal Forfeiture Fund	7,396	-	-	7,396
Justice Partners Addictions Re	74,578	60,000	32,805	101,773
Immunization Cooperative Agreee	(708)	6,963	6,180	75
Bulletproof Vest Partnership	2,713	5,038	4,670	3,081
Inet Crimes Agnst Child	18,564	5,198	1,500	22,262
Hazard Mtl Emerg Prepare 2021	-	-	15,000	(15,000)
Emergency Mgmt PERF Grant	-	30,000	30,000	-
20.205 Lincoln Ave	212,889	-	-	212,889
20.205 Oak Grove Rd	434,774	-	-	434,774
20.205 Oak Grove R/W	51,284	-	-	51,284
Bell Road	(43,019)	411,442	476,535	(108,112)
Warrick Trails Srts	(2,144)	85,960	99,035	(15,219)
Bridge 113	(557)	44,823	68,915	(24,649)
Bridge 2017-2020 Phase 1	-	5,642	5,642	-
Telephone Road	-	261,314	260,917	397
Bridge 310 2020-2024	(18,762)	135,527	134,492	(17,727)
Bridge 200 2020-2024	(192)	42,865	55,557	(12,884)
Bridge Inspection 2021-2024	-	67,026	77,012	(9,986)
CARES Provider Relief Fund	-	202,991	202,991	-
CARES Election 2020	1	43,335	43,335	1
CARES Epid and Lab Cap for Inf	100,000	-	100,000	-
CARES COVID Emer Supp Fund	-	140,240	140,241	(1)
ARP Corona Local Fiscal Recv	-	6,139,560	3,600,000	2,539,560
ORCA COVID 19 Response Phase 3	-	250,000	250,000	-
2021 Problem Solving Grant	-	9,900	5,173	4,727
Railroad Grade Crossing Fund G	5,108	-	-	5,108
2020 Problem Solving Grant	4,951	-	2,943	2,008
Indiana Casa Grant	20,185	41,878	62,063	-
Court Interpreter Grant	1,777	-	132	1,645
Community Crossing 2019-02	8,887	-	8,887	-
Community Crossing MG 2020-1	23,882	-	23,882	-
CASA Local Grant	1,114	-	1,114	-
CASA 2019 Capacity Grant GAL/C	4,701	13,887	18,588	-
Community Crossing MG 2020-2	-	508,847	508,847	-
Community Crossing MG 2021-1	-	319,679	312,161	7,518
Event Center Local Grant	15,500	15,000	11,851	18,649
Safe Routes To School Match ST	85,857	-	85,857	-
2021 Pretrial	-	26,250	21,336	4,914
ISDH REM-COVID	-	69,218	-	69,218
Chas/Marg Kindermann Clock Me	819	1,251	-	2,070
Recovery Resources	386	3,500	3,886	-
WC Community Corrections	-	195,279	194,987	292
DCCC Adult Comm Based Supervis	50,499	-	48,275	2,224
WCCC Adult Comm Based Supervis	45,340	-	45,340	-
2021 DCCC Adult Comm Based Sup	-	65,145	50,180	14,965
Duke Energy 2020 Local Grant	5,000	5,000	5,000	5,000
Court Alcohol & Drug Program	-	1,284	1,284	-
Totals	<u>\$ 57,607,986</u>	<u>\$ 179,329,181</u>	<u>\$ 170,337,971</u>	<u>\$ 66,599,196</u>

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

WARRICK COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

Taxes. Amounts received from one or more of the following: property tax, local income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

Licenses and permits. Amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

WARRICK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

Charges for services. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits. Amounts received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

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 December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

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 Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

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

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

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

Financial Report

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

WARRICK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

WARRICK COUNTY
 NOTES TO FINANCIAL STATEMENT
 (Continued)

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of funds being set up for a reimbursable grant. The reimbursements for the expenditures made by the County were not received by December 31, 2021.

Note 8. Restatements

For the year ended December 31, 2021, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2020	Prior Period Adjustment	Balance as of January 1, 2021
Clerk Court Ordered Investments	\$ 148,592	\$ 364,784	\$ 513,376

Note 9. Subsequent Events

The County was awarded \$12,236,623 from the American Rescue Plan Act of 2021. The first distribution of these funds was received by the County during 2021, in the amount of \$6,118,311, and the second distribution was received on June 9, 2022, in the amount of \$6,118,312.

Note 10. 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.

REQUIRED SUPPLEMENTARY INFORMATION

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Treasurer After Settlement Collections	Clerk Court Ordered Investments	Clerk Trust	Jail Inmates Commissary Fund	Jail Inmates Fund #2
Cash and investments - beginning	\$ 2,649,610	\$ 513,376	\$ 1,815,909	\$ 147,328	\$ 17,631
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,563,141	5,778	5,055,341	228,860	312,895
Total receipts	2,563,141	5,778	5,055,341	228,860	312,895
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,649,610	147,238	4,792,373	179,354	278,662
Total disbursements	2,649,610	147,238	4,792,373	179,354	278,662
Excess (deficiency) of receipts over disbursements	(86,469)	(141,460)	262,968	49,506	34,233
Cash and investments - ending	\$ 2,563,141	\$ 371,916	\$ 2,078,877	\$ 196,834	\$ 51,864

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	General	Accident Report	Campaign Finance Enforcement	LIT Economic Development	City And Town Court Costs
Cash and investments - beginning	\$ 11,517,117	\$ 20,786	\$ 1,750	\$ 8,078,692	\$ 80,586
Receipts:					
Taxes	14,978,768	-	-	4,472,526	-
Licenses and permits	122,990	-	-	-	-
Intergovernmental receipts	365,197	-	-	-	-
Charges for services	626,874	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	9,328,336	10,945	-	-	13,101
Total receipts	25,422,165	10,945	-	4,472,526	13,101
Disbursements:					
Personal services	15,440,818	-	-	579,554	-
Supplies	446,638	-	-	4,041	-
Other services and charges	4,703,446	6,514	-	1,003,262	-
Capital outlay	5,565,131	-	-	516,834	-
Other disbursements	557,080	-	-	1,414,430	-
Total disbursements	26,713,113	6,514	-	3,518,121	-
Excess (deficiency) of receipts over disbursements	(1,290,948)	4,431	-	954,405	13,101
Cash and investments - ending	\$ 10,226,169	\$ 25,217	\$ 1,750	\$ 9,033,097	\$ 93,687

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Clerk's Records Perpetuation	Community Corrections	Community Transition Program	Convention Visitor&Tourism	Sales Disclosure-County Share
Cash and investments - beginning	\$ 266,027	\$ 34,295	\$ 49,696	\$ 186,131	\$ 85,233
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	50,600	-	19,200	177,812	17,690
Total receipts	50,600	-	19,200	177,812	17,690
Disbursements:					
Personal services	-	13,267	-	-	-
Supplies	-	2,831	-	-	-
Other services and charges	5,332	1,500	-	115,000	3,729
Capital outlay	-	-	7,575	-	-
Other disbursements	-	13,329	-	-	-
Total disbursements	5,332	30,927	7,575	115,000	3,729
Excess (deficiency) of receipts over disbursements	45,268	(30,927)	11,625	62,812	13,961
Cash and investments - ending	\$ 311,295	\$ 3,368	\$ 61,321	\$ 248,943	\$ 99,194

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Cumulative Bridge	Cumulative Capital Development	Cumulative Drainage	Drug Free Community	Emergency Plan/Right To Know
Cash and investments - beginning	\$ 411,380	\$ 1,920,555	\$ 212,824	\$ 19,202	\$ 35,722
Receipts:					
Taxes	253,749	611,700	157,809	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,632	3,934	1,172	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	28,835	69,501	18,073	15,998	4,316
Total receipts	284,216	685,135	177,054	15,998	4,316
Disbursements:					
Personal services	231,732	-	127,605	-	391
Supplies	-	-	5,204	-	600
Other services and charges	2,000	98,884	157,754	12,799	2,009
Capital outlay	-	446,916	1,429	-	-
Other disbursements	-	-	-	-	-
Total disbursements	233,732	545,800	291,992	12,799	3,000
Excess (deficiency) of receipts over disbursements	50,484	139,335	(114,938)	3,199	1,316
Cash and investments - ending	\$ 461,864	\$ 2,059,890	\$ 97,886	\$ 22,401	\$ 37,038

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Extradition & Sheriff's Assist	Firearms Training	Health	Identification Security Protec	Landfill Closure/Post Closure
Cash and investments - beginning	\$ 10,055	\$ 54,945	\$ 318,737	\$ 186,171	\$ 361,489
Receipts:					
Taxes	-	-	475,128	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	3,055	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	190	23,275	338,378	15,186	-
Total receipts	190	23,275	816,561	15,186	-
Disbursements:					
Personal services	-	-	661,619	-	-
Supplies	-	-	22,748	-	-
Other services and charges	-	9,379	32,002	-	22,402
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	9,379	716,369	-	22,402
Excess (deficiency) of receipts over disbursements	190	13,896	100,192	15,186	(22,402)
Cash and investments - ending	\$ 10,245	\$ 68,841	\$ 418,929	\$ 201,357	\$ 339,087

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Levy Excess	Local Health Maintenance	Local Road & Street	Motor Vehicle Highway Restrict	Medical Care For Inmates
Cash and investments - beginning	\$ 2,292	\$ 127,181	\$ 509,920	\$ 514,813	\$ 8,119
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	1,144,742	2,062,666	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	49,942	83,361	-	-
Total receipts	-	49,942	1,228,103	2,062,666	-
Disbursements:					
Personal services	-	26,588	-	487,971	-
Supplies	-	3,719	605,639	1,213,334	-
Other services and charges	-	3,015	181,196	-	-
Capital outlay	-	-	379,380	-	-
Other disbursements	2,292	-	-	-	-
Total disbursements	2,292	33,322	1,166,215	1,701,305	-
Excess (deficiency) of receipts over disbursements	(2,292)	16,620	61,888	361,361	-
Cash and investments - ending	\$ -	\$ 143,801	\$ 571,808	\$ 876,174	\$ 8,119

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	<u>Misdemeanant</u>	<u>Motor Vehicle Highway</u>	<u>Park Nonreverting Capital</u>	<u>Park Nonreverting Operating</u>	<u>Plat Book</u>
Cash and investments - beginning	\$ 20,351	\$ 2,272,477	\$ 3,025	\$ 5	\$ 128,852
Receipts:					
Taxes	-	1,225,741	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	2,062,666	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	32,710	63,259	-	-	43,678
Total receipts	<u>32,710</u>	<u>3,351,666</u>	<u>-</u>	<u>-</u>	<u>43,678</u>
Disbursements:					
Personal services	40,193	2,722,996	-	-	7,159
Supplies	-	183,238	-	-	-
Other services and charges	-	265,045	-	-	6,600
Capital outlay	-	2,085	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>40,193</u>	<u>3,173,364</u>	<u>-</u>	<u>-</u>	<u>13,759</u>
Excess (deficiency) of receipts over disbursements	<u>(7,483)</u>	<u>178,302</u>	<u>-</u>	<u>-</u>	<u>29,919</u>
Cash and investments - ending	<u>\$ 12,868</u>	<u>\$ 2,450,779</u>	<u>\$ 3,025</u>	<u>\$ 5</u>	<u>\$ 158,771</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Rainy Day	Recorder Records Perpetuation	Sex & Violent Offender County	Sheriff's Pension Trust	Storm Water Management Oper
Cash and investments - beginning	\$ 1,964,046	\$ 734,619	\$ 12,439	\$ 51,895	\$ 1,208,972
Receipts:					
Taxes	-	-	-	-	1,228,956
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	308,961	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,054,187	55,560	3,555	64,676	-
Total receipts	<u>1,054,187</u>	<u>364,521</u>	<u>3,555</u>	<u>64,676</u>	<u>1,228,956</u>
Disbursements:					
Personal services	271,685	60,398	-	51,895	536,984
Supplies	-	-	-	-	11,772
Other services and charges	28,565	111,049	-	-	140,397
Capital outlay	-	29,929	-	-	381,177
Other disbursements	-	-	-	-	-
Total disbursements	<u>300,250</u>	<u>201,376</u>	<u>-</u>	<u>51,895</u>	<u>1,070,330</u>
Excess (deficiency) of receipts over disbursements	<u>753,937</u>	<u>163,145</u>	<u>3,555</u>	<u>12,781</u>	<u>158,626</u>
Cash and investments - ending	<u>\$ 2,717,983</u>	<u>\$ 897,764</u>	<u>\$ 15,994</u>	<u>\$ 64,676</u>	<u>\$ 1,367,598</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Supplemental Public Defender	Surplus/Excess Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 112,846	\$ 170,505	\$ 303,348	\$ 3,114	\$ 670,834
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	75,915	-	833,942
Fines and forfeits	-	-	-	-	-
Other receipts	16,308	128,343	-	110,452	-
Total receipts	16,308	128,343	75,915	110,452	833,942
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	2,588	-	-
Capital outlay	-	53,612	-	105,524	877,084
Other disbursements	-	-	-	-	-
Total disbursements	-	53,612	2,588	105,524	877,084
Excess (deficiency) of receipts over disbursements	16,308	74,731	73,327	4,928	(43,142)
Cash and investments - ending	\$ 129,154	\$ 245,236	\$ 376,675	\$ 8,042	\$ 627,692

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Local Health Dept Trust Acct	Vehicle Inspection	Guardian Ad Litem	Election And Registration	County Elected Officials Training
Cash and investments - beginning	\$ 78,899	\$ 911	\$ 19,618	\$ 45,511	\$ 47,814
Receipts:					
Taxes	-	-	-	153,025	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	983	-
Charges for services	29,148	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	13,215	61,551	15,346
Total receipts	29,148	-	13,215	215,559	15,346
Disbursements:					
Personal services	-	-	10,000	76,898	-
Supplies	-	-	200	2,757	-
Other services and charges	28,800	-	5,225	13,334	6,097
Capital outlay	-	-	-	45,451	-
Other disbursements	-	-	-	-	-
Total disbursements	28,800	-	15,425	138,440	6,097
Excess (deficiency) of receipts over disbursements	348	-	(2,210)	77,119	9,249
Cash and investments - ending	\$ 79,247	\$ 911	\$ 17,408	\$ 122,630	\$ 57,063

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Park & Recreation	Statewide 911	Adult Probation Administrative	Juvenile Probation Administration	Sheriff Sale Administration
Cash and investments - beginning	\$ 321,923	\$ 1,535,329	\$ 43,713	\$ 10	\$ 41,071
Receipts:					
Taxes	358,585	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	2,302	-	-	-	-
Charges for services	614,997	-	21,930	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	46,147	798,343	580	-	8,966
Total receipts	<u>1,022,031</u>	<u>798,343</u>	<u>22,510</u>	<u>-</u>	<u>8,966</u>
Disbursements:					
Personal services	531,585	-	23,341	-	-
Supplies	48,305	-	-	-	-
Other services and charges	167,225	337,457	-	-	41,663
Capital outlay	23,016	702,174	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>770,131</u>	<u>1,039,631</u>	<u>23,341</u>	<u>-</u>	<u>41,663</u>
Excess (deficiency) of receipts over disbursements	<u>251,900</u>	<u>(241,288)</u>	<u>(831)</u>	<u>-</u>	<u>(32,697)</u>
Cash and investments - ending	<u>\$ 573,823</u>	<u>\$ 1,294,041</u>	<u>\$ 42,882</u>	<u>\$ 10</u>	<u>\$ 8,374</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Local Ordinance Violations	Insurance	PR Withholding- Insurance	PR Withholding- Child Support	PR Withholding- Deferred Comp
Cash and investments - beginning	\$ 2,918	\$ 467,123	\$ 6,236	\$ 335	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	135	-	-	-	-
Other receipts	-	7,151,790	275,479	261	160,196
Total receipts	135	7,151,790	275,479	261	160,196
Disbursements:					
Personal services	-	6,638,257	275,635	261	160,196
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	6,638,257	275,635	261	160,196
Excess (deficiency) of receipts over disbursements	135	513,533	(156)	-	-
Cash and investments - ending	\$ 3,053	\$ 980,656	\$ 6,080	\$ 335	\$ -

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	PR Withholding- Federal	PR Withholding- FICA & Medicare	PR Withholding- Perf	PR Withholding- Sheriff Pension	PR Withholding- State
Cash and investments - beginning	\$ 235	\$ 241	\$ 1,736	\$ -	\$ (1)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	38,138	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,146,351	1,006,762	108,686	-	515,629
Total receipts	1,146,351	1,006,762	108,686	38,138	515,629
Disbursements:					
Personal services	1,146,351	1,006,754	108,686	38,138	515,628
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,146,351	1,006,754	108,686	38,138	515,628
Excess (deficiency) of receipts over disbursements	-	8	-	-	1
Cash and investments - ending	\$ 235	\$ 249	\$ 1,736	\$ -	\$ -

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	PR PR Withholding- Union Dues	PR Withholding- Garnishments	Settlement	Wheel Tax	Surtax
Cash and investments - beginning	\$ 20	\$ 1,321	\$ -	\$ 2,723	\$ 135,184
Receipts:					
Taxes	-	-	64,948,771	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	7,800	32,443	9,850,296	53,944	1,447,861
Total receipts	7,800	32,443	74,799,067	53,944	1,447,861
Disbursements:					
Personal services	7,800	32,413	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	74,799,067	53,882	1,462,475
Other disbursements	-	-	-	-	-
Total disbursements	7,800	32,413	74,799,067	53,882	1,462,475
Excess (deficiency) of receipts over disbursements	-	30	-	62	(14,614)
Cash and investments - ending	\$ 20	\$ 1,351	\$ -	\$ 2,785	\$ 120,570

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	CVET Agency	Financial Institution Tax	State Fines And Forfeitures	Infraction Judgements	Special Death Benefit
Cash and investments - beginning	\$ -	\$ -	\$ 476	\$ 1,779	\$ 270
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	181,862	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	420,606	1,272	27,319	4,315
Total receipts	<u>181,862</u>	<u>420,606</u>	<u>1,272</u>	<u>27,319</u>	<u>4,315</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	181,862	420,606	1,408	26,553	4,250
Other disbursements	-	-	-	-	-
Total disbursements	<u>181,862</u>	<u>420,606</u>	<u>1,408</u>	<u>26,553</u>	<u>4,250</u>
Excess (deficiency) of receipts over disbursements	-	-	(136)	766	65
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 340</u>	<u>\$ 2,545</u>	<u>\$ 335</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Sales Disclosure-State Share	Coroners Training & Continuing Education	Interstate Compact-State Share	Mortgage Recording Fee-State	Sex And Violent Offender State
Cash and investments - beginning	\$ 905	\$ 1,224	\$ -	\$ 1,125	\$ 18
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	17,690	15,289	1,900	11,653	395
Total receipts	<u>17,690</u>	<u>15,289</u>	<u>1,900</u>	<u>11,653</u>	<u>395</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	163
Capital outlay	16,335	15,397	1,900	11,975	231
Other disbursements	-	-	-	-	-
Total disbursements	<u>16,335</u>	<u>15,397</u>	<u>1,900</u>	<u>11,975</u>	<u>394</u>
Excess (deficiency) of receipts over disbursements	<u>1,355</u>	<u>(108)</u>	<u>-</u>	<u>(322)</u>	<u>1</u>
Cash and investments - ending	<u>\$ 2,260</u>	<u>\$ 1,116</u>	<u>\$ -</u>	<u>\$ 803</u>	<u>\$ 19</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Child Restraint Violation Fine	Forest Reserve	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing
Cash and investments - beginning	\$ -	\$ -	\$ 90	\$ 4,594	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	50	12,977	-	825	353,176
Total receipts	50	12,977	-	825	353,176
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	50	12,977	-	5,419	353,176
Other disbursements	-	-	-	-	-
Total disbursements	50	12,977	-	5,419	353,176
Excess (deficiency) of receipts over disbursements	-	-	-	(4,594)	-
Cash and investments - ending	\$ -	\$ -	\$ 90	\$ -	\$ -

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Convention- Visitor & Tourism P	93.563 Prosecutor Pca	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incent	93.563 Clerk IV-D Incentive
Cash and investments - beginning	\$ -	\$ 1,701	\$ 51,781	\$ 81,602	\$ 93,735
Receipts:					
Taxes	177,812	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	700	15,043	22,627	15,070
Total receipts	<u>177,812</u>	<u>700</u>	<u>15,043</u>	<u>22,627</u>	<u>15,070</u>
Disbursements:					
Personal services	-	-	20,190	-	-
Supplies	-	-	-	-	16,706
Other services and charges	177,812	107	-	4,158	597
Capital outlay	-	-	-	-	182
Other disbursements	-	-	-	-	-
Total disbursements	<u>177,812</u>	<u>107</u>	<u>20,190</u>	<u>4,158</u>	<u>17,485</u>
Excess (deficiency) of receipts over disbursements	-	593	(5,147)	18,469	(2,415)
Cash and investments - ending	<u>\$ -</u>	<u>\$ 2,294</u>	<u>\$ 46,634</u>	<u>\$ 100,071</u>	<u>\$ 91,320</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Homestead Credit Rebate	Reassessment	Adult Probation-Circuit	Adult Prob-Superiors	Juvenile Prob-Circuit
Cash and investments - beginning	\$ 8,189	\$ 1,650,109	\$ 69,774	\$ 521,917	\$ 46,433
Receipts:					
Taxes	-	377,441	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	2,427	-	-	-
Charges for services	-	500	272	28,110	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	1,120,810	17,094	1,284	166
Total receipts	-	1,501,178	17,366	29,394	166
Disbursements:					
Personal services	-	302,467	13,344	-	-
Supplies	-	6,658	2,606	1,149	49
Other services and charges	-	274,144	-	5,379	-
Capital outlay	-	1,077,926	455	7,662	814
Other disbursements	-	-	-	-	-
Total disbursements	-	1,661,195	16,405	14,190	863
Excess (deficiency) of receipts over disbursements	-	(160,017)	961	15,204	(697)
Cash and investments - ending	\$ 8,189	\$ 1,490,092	\$ 70,735	\$ 537,121	\$ 45,736

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Juvenile Prob-Superiors	Alcohol And Drug Services	Law Enforcement Continuing Education	Jury User Fees	Pretrial Diversion
Cash and investments - beginning	\$ 1,470	\$ 51,489	\$ 678	\$ 27,130	\$ 265,482
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	5,266	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	4,518	2,780	95,869
Total receipts	-	5,266	4,518	2,780	95,869
Disbursements:					
Personal services	-	-	-	4,720	75,590
Supplies	-	-	-	-	760
Other services and charges	-	2,763	1,787	-	44,494
Capital outlay	-	-	-	-	6,758
Other disbursements	-	-	-	-	-
Total disbursements	-	2,763	1,787	4,720	127,602
Excess (deficiency) of receipts over disbursements	-	2,503	2,731	(1,940)	(31,733)
Cash and investments - ending	\$ 1,470	\$ 53,992	\$ 3,409	\$ 25,190	\$ 233,749

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Highway Donations	Communication Donations	K-9/Sheriff Donations	Park N/R Donations	D.A.R.E. Donations
Cash and investments - beginning	\$ 302,152	\$ 2,760	\$ 17,167	\$ 2,373	\$ 284
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	12,000	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	79,308	-	11,995	110	-
Total receipts	<u>91,308</u>	<u>-</u>	<u>11,995</u>	<u>110</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	7,400	-	11,620	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>7,400</u>	<u>-</u>	<u>11,620</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>83,908</u>	<u>-</u>	<u>375</u>	<u>110</u>	<u>-</u>
Cash and investments - ending	<u>\$ 386,060</u>	<u>\$ 2,760</u>	<u>\$ 17,542</u>	<u>\$ 2,483</u>	<u>\$ 284</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	EMS Donations	Circuit Court Donations	Animal Control Donations	Clock Donation Fund	CASA Donation
Cash and investments - beginning	\$ 2,299	\$ 756	\$ 2,425	\$ 2,393	\$ 34,440
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	34,440
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	-	34,440
Excess (deficiency) of receipts over disbursements	-	-	-	-	(34,440)
Cash and investments - ending	<u>\$ 2,299</u>	<u>\$ 756</u>	<u>\$ 2,425</u>	<u>\$ 2,393</u>	<u>\$ -</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Weights and Measurers Violations	Public Nuisance Violations	Animal Care and Keeping Fund	2012 Redevelopment Bond (Sr 62	2015 Redevelopment Bonds Epworth
Cash and investments - beginning	\$ -	\$ 6,335	\$ -	\$ 105	\$ 641
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	1,520	-	-	-
Fines and forfeits	50	-	1,278	-	-
Other receipts	-	-	-	-	-
Total receipts	50	1,520	1,278	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	600	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	600	-	-	-
Excess (deficiency) of receipts over disbursements	50	920	1,278	-	-
Cash and investments - ending	\$ 50	\$ 7,255	\$ 1,278	\$ 105	\$ 641

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	2015 Redevelopment Bonds Reserve	2017 Redevel Ban	TIF-Epworth Road	TIF-State Road 62	TIF- Northwest Warrick Ind Pk
Cash and investments - beginning	\$ 798,261	\$ 74,163	\$ 4,284,909	\$ 315,642	\$ 519,970
Receipts:					
Taxes	-	-	5,181,096	-	135,844
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	52,769	178,010	-	-
Total receipts	-	52,769	5,359,106	-	135,844
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	104,150	2,678,483	154,131	12,313
Other disbursements	-	-	-	-	-
Total disbursements	-	104,150	2,678,483	154,131	12,313
Excess (deficiency) of receipts over disbursements	-	(51,381)	2,680,623	(154,131)	123,531
Cash and investments - ending	\$ 798,261	\$ 22,782	\$ 6,965,532	\$ 161,511	\$ 643,501

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	General Obligation Bond 2018	2019 Redevelop Refunding Bond	ParkRec Dist Bond 2007	2019 Econ Develop Rev Bond	G.O. Bond 2018 Debt
Cash and investments - beginning	\$ 553,851	\$ 22,342	\$ 95,199	\$ -	\$ 663,214
Receipts:					
Taxes	-	-	133,906	-	1,003,632
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	837	-	6,277
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,282	-	14,787	1,414,430	110,906
Total receipts	1,282	-	149,530	1,414,430	1,120,815
Disbursements:					
Personal services	-	-	-	-	-
Supplies	69,579	-	-	-	-
Other services and charges	-	-	-	1,414,430	560,075
Capital outlay	-	-	116,195	-	760,084
Other disbursements	-	-	-	-	-
Total disbursements	69,579	-	116,195	1,414,430	1,320,159
Excess (deficiency) of receipts over disbursements	(68,297)	-	33,335	-	(199,344)
Cash and investments - ending	\$ 485,554	\$ 22,342	\$ 128,534	\$ -	\$ 463,870

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	ParkRec Dist Bond 2019	Wccc Program Income	Edit- Construction	Warrick Redevelopment Comm	Warrick County Law Enforcement
Cash and investments - beginning	\$ 38,653	\$ 185,356	\$ 3,591,492	\$ 4,863	\$ 29,753
Receipts:					
Taxes	39,989	-	-	19,555	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	251	-	-	126	-
Charges for services	-	119,045	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	4,436	13,429	4,512,398	2,218	2,243
Total receipts	44,676	132,474	4,512,398	21,899	2,243
Disbursements:					
Personal services	-	46,283	-	-	-
Supplies	-	1,531	-	-	-
Other services and charges	-	10,895	-	9,136	7,424
Capital outlay	47,763	28,860	2,589,722	-	-
Other disbursements	-	-	-	-	-
Total disbursements	47,763	87,569	2,589,722	9,136	7,424
Excess (deficiency) of receipts over disbursements	(3,087)	44,905	1,922,676	12,763	(5,181)
Cash and investments - ending	\$ 35,566	\$ 230,261	\$ 5,514,168	\$ 17,626	\$ 24,572

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Building Commission	Cash Seizure/ Evidence	Sheriff Community Service	Commissioners Sale	Economic Development Comm
Cash and investments - beginning	\$ 401,251	\$ 46,031	\$ 10,844	\$ 153	\$ 45,530
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	191,738	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	385	-	8,057	-	-
Total receipts	<u>192,123</u>	<u>-</u>	<u>8,057</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	170,795	-	-	-	-
Supplies	5,918	-	-	-	-
Other services and charges	5,886	2,193	6,292	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>182,599</u>	<u>2,193</u>	<u>6,292</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>9,524</u>	<u>(2,193)</u>	<u>1,765</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 410,775</u>	<u>\$ 43,838</u>	<u>\$ 12,609</u>	<u>\$ 153</u>	<u>\$ 45,530</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Families In Transition	Escrow/ Retainer Account	DD/DC Program Income	Sheriff Cont Ed Law	Park Rec Dist Bond 2019
Cash and investments - beginning	\$ 11,532	\$ 146,586	\$ 102,924	\$ 31,324	\$ 785,044
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	372,338	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	130,161	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	7,107	22,594	401	32,957
Total receipts	-	379,445	152,755	401	32,957
Disbursements:					
Personal services	-	-	174,342	-	-
Supplies	-	-	-	-	-
Other services and charges	-	90,523	3,597	9,338	-
Capital outlay	-	-	-	-	232,484
Other disbursements	-	-	-	-	-
Total disbursements	-	90,523	177,939	9,338	232,484
Excess (deficiency) of receipts over disbursements	-	288,922	(25,184)	(8,937)	(199,527)
Cash and investments - ending	\$ 11,532	\$ 435,508	\$ 77,740	\$ 22,387	\$ 585,517

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Pandemic Relief Fund	Road Usage Agreement	Uniforms	PR Withholding- Health Savings	LIT
Cash and investments - beginning	\$ -	\$ -	\$ 1,012	\$ 60	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	250,000	500	1,401	-	13,126,797
Total receipts	250,000	500	1,401	-	13,126,797
Disbursements:					
Personal services	-	-	790	-	-
Supplies	-	-	-	-	-
Other services and charges	168,907	-	-	-	-
Capital outlay	-	-	-	-	12,379,690
Other disbursements	81,093	-	-	-	747,107
Total disbursements	250,000	-	790	-	13,126,797
Excess (deficiency) of receipts over disbursements	-	500	611	-	-
Cash and investments - ending	\$ -	\$ 500	\$ 1,623	\$ 60	\$ -

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Warrick County Victim's Assist	16.738 Edward Byrne Memorial Justice	Federal Forfeiture Fund	Justice Partners Addictions Re	Immunization Cooperative Agree
Cash and investments - beginning	\$ (48,130)	\$ (38,537)	\$ 7,396	\$ 74,578	\$ (708)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	80,343	8,250	-	60,000	6,963
Total receipts	80,343	8,250	-	60,000	6,963
Disbursements:					
Personal services	13,450	-	-	24,222	-
Supplies	-	-	-	1,385	686
Other services and charges	-	-	-	4,538	5,494
Capital outlay	77,059	-	-	2,660	-
Other disbursements	-	-	-	-	-
Total disbursements	90,509	-	-	32,805	6,180
Excess (deficiency) of receipts over disbursements	(10,166)	8,250	-	27,195	783
Cash and investments - ending	\$ (58,296)	\$ (30,287)	\$ 7,396	\$ 101,773	\$ 75

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Bulletproof Vest Partnership	Inet Crimes Agnst Child	Hazard Mtl Emerg Prepare 2021	Emergency Mgmt PERF Grant	20.205 Lincoln Ave
Cash and investments - beginning	\$ 2,713	\$ 18,564	\$ -	\$ -	\$ 212,889
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	5,038	5,198	-	30,000	-
Total receipts	5,038	5,198	-	30,000	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	4,670	-	-	-	-
Other services and charges	-	1,500	15,000	30,000	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	4,670	1,500	15,000	30,000	-
Excess (deficiency) of receipts over disbursements	368	3,698	(15,000)	-	-
Cash and investments - ending	\$ 3,081	\$ 22,262	\$ (15,000)	\$ -	\$ 212,889

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	20.205 Oak Grove Rd	20.205 Oak Grove R/W	Bell Road	Warrick Trails Srts	Bridge 113
Cash and investments - beginning	\$ 434,774	\$ 51,284	\$ (43,019)	\$ (2,144)	\$ (557)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	411,442	85,960	44,823
Total receipts	-	-	411,442	85,960	44,823
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	476,535	99,035	68,915
Other disbursements	-	-	-	-	-
Total disbursements	-	-	476,535	99,035	68,915
Excess (deficiency) of receipts over disbursements	-	-	(65,093)	(13,075)	(24,092)
Cash and investments - ending	\$ 434,774	\$ 51,284	\$ (108,112)	\$ (15,219)	\$ (24,649)

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Bridge 2017-2020 Phase 1	Telephone Road	Bridge 310 2020-2024	Bridge 200 2020-2024	Bridge Inspection 2021-2024
Cash and investments - beginning	\$ -	\$ -	\$ (18,762)	\$ (192)	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	5,642	261,314	135,527	42,865	67,026
Total receipts	<u>5,642</u>	<u>261,314</u>	<u>135,527</u>	<u>42,865</u>	<u>67,026</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	5,642	260,917	134,492	55,557	77,012
Other disbursements	-	-	-	-	-
Total disbursements	<u>5,642</u>	<u>260,917</u>	<u>134,492</u>	<u>55,557</u>	<u>77,012</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>397</u>	<u>1,035</u>	<u>(12,692)</u>	<u>(9,986)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 397</u>	<u>\$ (17,727)</u>	<u>\$ (12,884)</u>	<u>\$ (9,986)</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	CARES Provider Relief Fund	CARES Election 2020	CARES Epid and Lab Cap for Inf	CARES COVID Emer Supp Fund	ARP Corona Local Fiscal Recv
Cash and investments - beginning	\$ -	\$ 1	\$ 100,000	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	202,991	43,335	-	140,240	6,139,560
Total receipts	202,991	43,335	-	140,240	6,139,560
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	202,991	-	100,000	-	3,600,000
Capital outlay	-	-	-	140,241	-
Other disbursements	-	43,335	-	-	-
Total disbursements	202,991	43,335	100,000	140,241	3,600,000
Excess (deficiency) of receipts over disbursements	-	-	(100,000)	(1)	2,539,560
Cash and investments - ending	\$ -	\$ 1	\$ -	\$ (1)	\$ 2,539,560

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	ORCA COVID 19 Response Phase 3	2021 Problem Solving Grant	Railroad Grade Crossing Fund G	2020 Problem Solving Grant	Indiana Casa Grant
Cash and investments - beginning	\$ -	\$ -	\$ 5,108	\$ 4,951	\$ 20,185
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	250,000	9,900	-	-	41,878
Total receipts	250,000	9,900	-	-	41,878
Disbursements:					
Personal services	-	323	-	-	30,639
Supplies	-	-	-	-	-
Other services and charges	250,000	4,850	-	2,943	9,481
Capital outlay	-	-	-	-	21,943
Other disbursements	-	-	-	-	-
Total disbursements	250,000	5,173	-	2,943	62,063
Excess (deficiency) of receipts over disbursements	-	4,727	-	(2,943)	(20,185)
Cash and investments - ending	\$ -	\$ 4,727	\$ 5,108	\$ 2,008	\$ -

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Court Interpreter Grant	Community Crossing 2019-02	Community Crossing MG 2020-1	CASA Local Grant	CASA 2019 Capacity Grant GAL/C
Cash and investments - beginning	\$ 1,777	\$ 8,887	\$ 23,882	\$ 1,114	\$ 4,701
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	13,887
Total receipts	-	-	-	-	13,887
Disbursements:					
Personal services	-	-	-	-	6,342
Supplies	-	-	-	-	-
Other services and charges	132	-	-	-	-
Capital outlay	-	8,887	23,882	1,114	12,246
Other disbursements	-	-	-	-	-
Total disbursements	132	8,887	23,882	1,114	18,588
Excess (deficiency) of receipts over disbursements	(132)	(8,887)	(23,882)	(1,114)	(4,701)
Cash and investments - ending	\$ 1,645	\$ -	\$ -	\$ -	\$ -

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Community Crossing MG 2020-2	Community Crossing MG 2021-1	Event Center Local Grant	Safe Routes To School Match ST	2021 Pretrial
Cash and investments - beginning	\$ -	\$ -	\$ 15,500	\$ 85,857	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	508,847	319,679	15,000	-	26,250
Total receipts	508,847	319,679	15,000	-	26,250
Disbursements:					
Personal services	-	-	-	-	21,336
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	508,847	312,161	11,851	85,857	-
Other disbursements	-	-	-	-	-
Total disbursements	508,847	312,161	11,851	85,857	21,336
Excess (deficiency) of receipts over disbursements	-	7,518	3,149	(85,857)	4,914
Cash and investments - ending	\$ -	\$ 7,518	\$ 18,649	\$ -	\$ 4,914

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	ISDH REM-COVID	Chas/Marg Kindermann Clock Me	Recovery Resources	WC Community Corrections	DCCC Adult Comm Based Supervis
Cash and investments - beginning	\$ -	\$ 819	\$ 386	\$ -	\$ 50,499
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	69,218	1,251	3,500	195,279	-
Total receipts	69,218	1,251	3,500	195,279	-
Disbursements:					
Personal services	-	-	-	186,948	33,257
Supplies	-	-	3,886	1,022	1
Other services and charges	-	-	-	7,017	14,125
Capital outlay	-	-	-	-	892
Other disbursements	-	-	-	-	-
Total disbursements	-	-	3,886	194,987	48,275
Excess (deficiency) of receipts over disbursements	69,218	1,251	(386)	292	(48,275)
Cash and investments - ending	\$ 69,218	\$ 2,070	\$ -	\$ 292	\$ 2,224

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	WCCC Adult Comm Based Supervis	2021 DCCC Adult Comm Based Sup	Duke Energy 2020 Local Grant	Court Alcohol & Drug Program	Totals
Cash and investments - beginning	\$ 45,340	\$ -	\$ 5,000	\$ -	\$ 57,607,986
Receipts:					
Taxes	-	-	-	-	95,934,033
Licenses and permits	-	-	-	-	699,066
Intergovernmental receipts	-	-	-	-	5,840,129
Charges for services	-	-	-	-	2,834,779
Fines and forfeits	-	-	-	-	1,463
Other receipts	-	65,145	5,000	1,284	74,019,711
Total receipts	-	65,145	5,000	1,284	179,329,181
Disbursements:					
Personal services	45,340	44,357	-	-	33,047,533
Supplies	-	709	-	-	2,668,941
Other services and charges	-	5,075	5,000	1,284	14,592,818
Capital outlay	-	39	-	-	109,122,776
Other disbursements	-	-	-	-	10,905,903
Total disbursements	45,340	50,180	5,000	1,284	170,337,971
Excess (deficiency) of receipts over disbursements	(45,340)	14,965	-	-	8,991,210
Cash and investments - ending	\$ -	\$ 14,965	\$ 5,000	\$ -	\$ 66,599,196

OTHER INFORMATION

WARRICK COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2021

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 6,851,871</u>	<u>\$ 2,563,141</u>

WARRICK COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2021

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
AT&T	Vesta 911 Cassidian Software/Hardware	\$ 116,928	5/9/2017	5/16/2028
BB Community Leasing Service	2017 Ford F550 Truck w/Tech Aerial	22,873	4/24/2018	6/1/2022
John Deere Financial	2018 Motor Grader	54,800	10/11/2018	10/10/2023
John Deere Financial	2020 JD 644L 4WD Loader	<u>36,870</u>	5/12/2020	5/12/2027
Total governmental activities		<u>231,471</u>		
Total of annual lease payments		<u>\$ 231,471</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	\$ 3,625,000	\$ 1,518,175
General obligation bonds	Park Improvements Dist Bonds 2007 - ONB	95,000	97,209
Revenue bonds	Parks and Recreation District Bond 2019	2,150,000	72,362
Revenue bonds	Redevelopment 2021 - Epworth TIF	5,285,000	681,681
Revenue bonds	Redevelopment Refunding 2019	4,790,000	683,800
Revenue bonds	Redevelopd Dist Rev. Bond Anticipation Note Series 2017	5,160,000	5,254,170
Revenue bonds	WC Redev. Dist 2015 Bond - ONB	<u>5,940,000</u>	<u>775,962</u>
Total governmental activities		<u>27,045,000</u>	<u>9,083,359</u>
Totals		<u>\$ 27,045,000</u>	<u>\$ 9,083,359</u>

WARRICK COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2021

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	\$ 9,604,250
Infrastructure	379,129,096
Buildings	19,603,585
Improvements other than buildings	507,115
Machinery, equipment, and vehicles	<u>13,569,647</u>
Total governmental activities	<u>422,413,693</u>
Total capital assets	<u>\$ 422,413,693</u>

OTHER REPORTS

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