

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

FINANCIAL STATEMENT AUDIT REPORT

OF

WARRICK COUNTY, INDIANA

January 1, 2022 to December 31, 2022



FILED
06/30/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Deborah K. Stevens Michael Dietsch	01-01-22 to 12-31-22 01-01-23 to 12-31-23
County Treasurer	Judy M. Beem	01-01-22 to 12-31-23
Clerk of the Circuit Court	Patricia E. Perry	01-01-22 to 12-31-23
County Sheriff	Michael Wilder	01-01-22 to 12-31-23
County Recorder	Patricia A. Brooks	01-01-22 to 12-31-23
President of the Board of County Commissioners	Terry Phillippe	01-01-22 to 12-31-23
President of the County Council	Greg Richmond	01-01-22 to 12-31-23



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 comprises the financial position and results of operations as of and for the year ended December 31, 2022, 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 and for the year ended December 31, 2022, 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 and for the year ended December 31, 2022, 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)

Responsibilities of Management 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 and related disclosures 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 June 12, 2023, 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

June 12, 2023

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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, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
Treasurer After Settlement Collections	\$ 2,563,141	\$ 2,601,208	\$ 2,563,141	\$ 2,601,208
Jail Inmates Commissary Fund	196,834	201,579	157,929	240,484
Clerk Trust	2,078,877	4,816,819	5,094,501	1,801,195
General	10,226,169	20,103,749	20,005,021	10,324,897
Accident Report	25,217	12,598	3,077	34,738
Campaign Finance Enforcement	1,750	-	-	1,750
LIT Economic Development	9,033,097	4,111,344	2,697,489	10,446,952
City And Town Court Costs	93,687	11,645	-	105,332
Clerk's Records Perpetuation	311,295	42,051	18,368	334,978
Community Corrections	3,368	-	3,368	-
Community Transition Program	61,321	6,350	2,775	64,896
Convention Visitor & Tourism	248,943	230,447	145,000	334,390
Sales Disclosure-County Share	99,194	22,230	-	121,424
Cumulative Bridge	461,864	301,545	252,344	511,065
Cumulative Capital Development	2,059,890	703,360	346,642	2,416,608
Cumulative Drainage	97,886	201,689	217,129	82,446
Drug Free Community	22,401	13,929	4,060	32,270
Emergency Plan/Right To Know	37,038	4,640	4,357	37,321
Extradition & Sheriff's Assist	10,245	-	-	10,245
Firearms Training	68,841	2,000	6,354	64,487
Health	418,929	827,780	815,976	430,733
Identification Security Protec	201,357	11,928	-	213,285
Landfill Closure/Post Closure	339,087	-	20,200	318,887
Local Health Maintenance	143,801	49,983	40,244	153,540
Local Road & Street	571,808	1,266,169	1,432,222	405,755
LIT Public Safety County Share	-	7,562,624	4,755,371	2,807,253
Motor Vehicle Highway Restrict	876,174	2,154,170	1,592,778	1,437,566
Medical Care for Inmates	8,119	4,010	-	12,129
Misdemeanant	12,868	32,710	29,179	16,399
Motor Vehicle Highway	2,450,779	3,385,530	3,397,972	2,438,337
Park Nonrevert Capital	3,025	-	-	3,025
Park Nonreverting Operating	5	-	-	5
Plat Book	158,771	39,931	16,569	182,133
Rainy Day	2,717,983	-	425,760	2,292,223
Recorder Records Perpetuation	897,764	315,380	198,805	1,014,339
Sex & Violent Offender County	15,994	3,785	7,186	12,593
Sheriff's Pension Trust	64,676	50,622	64,676	50,622
Storm Water Management Oper	1,367,598	1,264,651	1,706,172	926,077
Supplemental Public Defender	129,154	15,806	-	144,960
Surplus/Excess Tax	245,236	129,643	110,897	263,982
Surveyor's Corner Perpetuation	376,675	59,640	56,352	379,963
Tax Sale Redemption	8,042	68,177	55,237	20,982
Tax Sale Surplus	627,692	1,345,671	940,128	1,033,235
Local Health Dept Trust Acct	79,247	29,587	28,800	80,034
Vehicle Inspection	911	-	-	911
Guardian Ad Litem	17,408	14,000	12,497	18,911
Election And Registration	122,630	324,222	202,926	243,926
County Elected Officials Train	57,063	12,672	9,045	60,690
Park & Recreation	573,823	1,121,432	860,218	835,037
Statewide 911	1,294,041	803,832	704,276	1,393,597
Adult Probation Administrative	42,882	26,045	22,676	46,251
Juvenile Probation Administrat	10	-	-	10
Sheriff Sale Administration	8,374	7,485	10,300	5,559
Local Ordinance Violations	3,053	577	-	3,630
Insurance	980,656	7,230,694	6,131,942	2,079,408
PR Withholding-Insurance	6,080	332,279	353,219	(14,860)
PR Withholding-Child Support	335	110	110	335
PR Withholding-Deferred Comp	-	153,732	153,732	-
PR Withholding-Federal	235	1,287,773	1,282,684	5,324
PR Withholding-Fica & Medicare	249	1,131,977	1,131,983	243
PR Withholding-Perf	1,736	122,271	122,271	1,736
PR Withholding-Sheriff Pension	-	50,813	50,813	-
PR Withholding-State	-	621,147	621,147	-
PR Withholding-Union Dues	20	6,480	6,480	20
PR Withholding-Garnishments	1,351	33,176	33,076	1,451
Settlement	-	77,164,954	77,164,953	1
Wheel Tax	2,785	53,617	53,754	2,648
Surtax	120,570	1,445,706	1,424,690	141,586
CVET Agency	-	187,990	187,990	-
Financial Institution Tax	-	475,290	475,290	-
State Fines And Forfeitures	340	2,667	2,781	226
Infraction Judgements	2,545	32,828	32,648	2,725
Special Death Benefit	335	4,375	4,175	535
Sales Disclosure-State Share	2,260	22,230	23,040	1,450
Coroners Training & Cont Ed	1,116	13,698	13,631	1,183
Interstate Compact-State Share	-	1,825	1,700	125
Mortgage Recording Fee-State	803	8,438	8,750	491

WARRICK COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
Sex And Violent Offender State	19	422	378	63
Child Restraint Violation Fine	-	100	100	-
Inheritance Tax	90	-	-	90
Education Plate Fees Agency	-	900	863	37
Riverboat Revenue Sharing	-	359,737	359,737	-
Convention-Visitor & Tourism P	-	230,447	230,447	-
93.563 Prosecutor PCA	2,294	417	668	2,043
93.563 Title IV-D Incentive	46,634	15,330	15,676	46,288
93.563 Prosecutor IV-D Incent	100,071	23,063	8,505	114,629
93.563 Clerk IV-D Incentive	91,320	15,331	13,706	92,945
Clerk Court Ordered Investments	371,916	1,221	150,000	223,137
Jail Inmates Fund #2	51,864	265,496	241,499	75,861
Homestead Credit Rebate	8,189	-	-	8,189
Event Center Local Grant	18,649	15,000	15,895	17,754
WC Community Corrections Odd	292	4,387	4,452	227
Reassessment	1,490,092	445,838	640,526	1,295,404
Opioid Restricted Funds	-	150,552	-	150,552
Opioid Unrestricted Funds	-	64,291	-	64,291
Adult Probation-Circuit	70,735	54,181	3,448	121,468
Adult Prob-Superiors	537,121	349	8,112	529,358
Juvenile Prob-Circuit	45,736	97	485	45,348
Juvenile Prob-Superiors	1,470	-	-	1,470
Alcohol and Drug Services	53,992	-	400	53,592
Law Enforcement Cont Ed	3,409	5,066	5,122	3,353
Jury User Fees	25,190	4,398	7,716	21,872
Pretrial Diversion	233,749	106,355	179,893	160,211
Highway Donations	386,060	7,599	23,020	370,639
Communication Donations	2,760	-	-	2,760
K-9/Sheriff Donations	17,542	2,967	10,869	9,640
Park N/R Donations	2,483	-	620	1,863
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
Weights and Measurers Violatio	50	50	-	100
Public Nuisance Violations	7,255	-	-	7,255
Animal Care and Keeping Fund	1,278	-	-	1,278
2012 Redevelopment Bond (Sr 62	105	-	-	105
2015 Redevelopment Bonds Epwo	641	-	-	641
2015 Redevelopment Bonds Reser	798,261	-	-	798,261
2017 Redevel Ban	22,782	1	-	22,783
TIF-Epworth Road	6,965,532	5,463,495	1,986,096	10,442,931
TIF-State Road 62	161,511	-	161,511	-
TIF- Northwest Warrick Ind Pk	643,501	158,790	166,648	635,643
General Obligation Bond 2018	485,554	1,715	129,961	357,308
2019 Redevelop Refunding Bond	22,342	-	-	22,342
Park Rec Dist Bond 2007	128,534	51,648	67,709	112,473
2019 Econ Develop Rev Bond	-	510,200	352,885	157,315
G.O. Bond 2018 Debt	463,870	1,333,291	1,223,020	574,141
Park Rec Dist Bond 2019	35,566	87,252	32,995	89,823
WCCC Program Income	230,261	117,597	109,974	237,884
Edit-Construction	5,514,168	4,110,946	4,714,990	4,910,124
Warrick Redevelopment Comm	17,626	19,359	20,687	16,298
Warrick County Law Enforcement	24,572	688	4,159	21,101
Building Commission	410,775	199,617	245,435	364,957
Cash Seizure/Evidence	43,838	19,766	6,532	57,072
Sheriff Community Service	12,609	36,867	21,937	27,539
Commissioners Sale	153	-	-	153
Economic Development Comm	45,530	-	-	45,530
Families in Transition	11,532	-	-	11,532
Escrow/Retainer Account	435,508	221,655	120,204	536,959
DD/DC Program Income	77,740	184,869	94,684	167,925
Sheriff Cont Ed Law	22,387	1,841	4,227	20,001
Park Rec Dist Bond 2019	585,517	20,986	281,815	324,688
Road Usage Agreement	500	2,000	-	2,500
LIT- Public Safety Jail Saving	-	1,875,000	123,000	1,752,000
Payroll Check Return Clearing	-	953	953	-
Uniforms	1,623	472	2,095	-
PR Withholding-Health Savings	60	185	100	145
PR Withholding- FOP	-	7,155	7,155	-
LIT Public Safety	-	11,286,390	11,286,390	-
LIT	-	11,286,390	11,286,390	-
Warrick County Victim's Assist	(58,296)	83,268	24,972	-
16.738 Edward Byrne Memori. Ju	(30,287)	30,287	-	-
Federal Forfeiture Fund	7,396	-	-	7,396
Justice Partners Addictions Re	101,773	-	65,492	36,281

WARRICK COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
Foster Care-Title IV-E	-	2,558	-	2,558
Public Health Emerg Prepare	-	25,000	5,000	20,000
Immunization Cooperative Agree	75	4,960	5,275	(240)
Immuniz Cooper Agree 21-22	-	99,960	99,960	-
Coop Agree Pub Hlth Cris Resp	-	330,000	67,454	262,546
Workforce Dev Coop Agreement	-	82,500	-	82,500
Coop Agree For Emerg Response	-	1,000	-	1,000
Bulletproof Vest Partnership	3,081	387	3,832	(364)
Inet Crimes Agnst Child	22,262	-	19,518	2,744
Hazard Mtl Emerg Prepare 2022	-	8,000	13,475	(5,475)
Hazard Mtl Emerg Prepare 2021	(15,000)	15,000	-	-
Emergency Mgmt Perf Grant 2021	-	44,828	44,828	-
2021 Ema Perf Management Comp	-	35,140	35,140	-
Pre-Disaster Mitigation	-	-	10,000	(10,000)
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	(108,112)	166,190	94,359	(36,281)
Warrick Trails Srts	(15,219)	183,151	152,474	15,458
Bridge 113	(24,649)	202,118	165,085	12,384
Telephone Road	397	267,047	146,962	120,482
Bridge 310 2020-2024	(17,727)	67,950	48,047	2,176
Bridge 200 2020-2024	(12,884)	83,191	67,395	2,912
Bridge Inspection 2021-2024	(9,986)	65,040	38,908	16,146
Epworth Rd From Sr662 To Sr66	-	52,473	25,390	27,083
Cares Election 2020	1	-	-	1
Cares Covid Emer Supp Fund	(1)	1	-	-
Arp Corona Local Fiscal Recv	2,539,560	6,209,771	2,060,198	6,689,133
Local Assist Tribal Consist	-	50,000	-	50,000
2023 Problem Solving Grant	-	8,000	-	8,000
2021 Problem Solving Grant	4,727	-	4,727	-
Railroad Grade Crossing Fund G	5,108	-	-	5,108
2020 Problem Solving Grant	2,008	-	-	2,008
Indiana CASA Grant	-	45,932	45,932	-
Court Interpreter Grant	1,645	-	1,199	446
CASA 2019 Capacity Grant Gal/C	-	8,110	8,110	-
22 Gal/CASA Mg/Cg	-	11,055	11,055	-
CASA 2022 Wellness Grant	-	5,000	5,000	-
Community Crossing Mg 2021-1	7,518	-	7,518	-
Community Crossing Mg 2022-1	-	143,300	138,567	4,733
Event Center Local Grant	-	566,012	566,012	-
IV-E Public Defender	-	825	-	825
2021 Pretrial	4,914	-	-	4,914
ISDH Rem-Covid	69,218	-	63,235	5,983
Rem-Covid Vaccine	-	20,359	-	20,359
Chas/Marg Kindermann Clock Me	2,070	1,178	-	3,248
2022 Law Enforcement Training	-	92,170	15,459	76,711
WC Community Corrections Even	-	195,279	195,754	(475)
DCCC Adult Comm Based Supervis	2,224	71,906	47,184	26,946
2021 DCCC Adult Comm Based Sup	14,965	-	10,642	4,323
Duke Energy 2020 Local Grant	5,000	-	-	5,000
Duke Energy-Weather Awareness	-	2,000	2,000	-
Community Safety-Center Point	-	3,000	2,944	56
Totals	<u>\$ 66,599,196</u>	<u>\$ 192,755,983</u>	<u>\$ 177,011,667</u>	<u>\$ 82,343,512</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, 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).

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

Other receipts. Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

Personal services. Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service - principal and interest. Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

WARRICK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Utility operating expenses. Amounts disbursed for operating the utilities.

Other disbursements. Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

The County may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the County. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units, and, therefore, the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by 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.

WARRICK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

State statutes authorize the County to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

The County may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund 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.

WARRICK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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:

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.

WARRICK COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of five funds being federal grants that are reimbursement type grants. The reimbursements for expenditures were not received as of December 31, 2022. The cash deficits in PR Withholding-Insurance and WC Community Corrections Event funds were set up as Group Insurance and payroll funds which may from time to time have a deficit cash balance due to the timing of premium deductions and disbursements.

Note 8. Other Postemployment Benefits

The County provides health insurance to eligible retirees and their spouses. These benefits pose a liability to the County for this year and in future years. Information regarding these 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, 2022

	Treasurer After Settlement Collections	Jail Inmates Commissary Fund	Clerk Trust	General	Accident Report	Campaign Finance Enforcement
Cash and investments - beginning	\$ 2,563,141	\$ 196,834	\$ 2,078,877	\$ 10,226,169	\$ 25,217	\$ 1,750
Receipts:						
Taxes	-	-	-	15,604,957	-	-
Licenses and permits	-	-	-	124,003	-	-
Intergovernmental receipts	-	-	-	376,932	-	-
Charges for services	-	-	-	484,112	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,601,208	201,579	4,816,819	3,513,745	12,598	-
Total receipts	2,601,208	201,579	4,816,819	20,103,749	12,598	-
Disbursements:						
Personal services	-	-	-	15,330,448	-	-
Supplies	-	-	-	521,916	-	-
Other services and charges	-	-	-	3,732,366	3,077	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	420,291	-	-
Other disbursements	2,563,141	157,929	5,094,501	-	-	-
Total disbursements	2,563,141	157,929	5,094,501	20,005,021	3,077	-
Excess (deficiency) of receipts over disbursements	38,067	43,650	(277,682)	98,728	9,521	-
Cash and investments - ending	\$ 2,601,208	\$ 240,484	\$ 1,801,195	\$ 10,324,897	\$ 34,738	\$ 1,750

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	LIT Economic Development	City And Town Court Costs	Clerk's Records Perpetuation	Community Corrections	Community Transition Program	Convention Visitor & Tourism
Cash and investments - beginning	\$ 9,033,097	\$ 93,687	\$ 311,295	\$ 3,368	\$ 61,321	\$ 248,943
Receipts:						
Taxes	4,110,944	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	400	11,645	42,051	-	6,350	230,447
Total receipts	<u>4,111,344</u>	<u>11,645</u>	<u>42,051</u>	<u>-</u>	<u>6,350</u>	<u>230,447</u>
Disbursements:						
Personal services	699,964	-	-	-	-	-
Supplies	5,463	-	-	-	-	-
Other services and charges	1,526,949	-	18,368	-	-	145,000
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	465,113	-	-	3,368	2,775	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>2,697,489</u>	<u>-</u>	<u>18,368</u>	<u>3,368</u>	<u>2,775</u>	<u>145,000</u>
Excess (deficiency) of receipts over disbursements	<u>1,413,855</u>	<u>11,645</u>	<u>23,683</u>	<u>(3,368)</u>	<u>3,575</u>	<u>85,447</u>
Cash and investments - ending	\$ <u>10,446,952</u>	\$ <u>105,332</u>	\$ <u>334,978</u>	\$ <u>-</u>	\$ <u>64,896</u>	\$ <u>334,390</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Sales Disclosure-County Share	Cumulative Bridge	Cumulative Capital Development	Cumulative Drainage	Drug Free Community	Emergency Plan/Right To Know
Cash and investments - beginning	\$ 99,194	\$ 461,864	\$ 2,059,890	\$ 97,886	\$ 22,401	\$ 37,038
Receipts:						
Taxes	-	270,514	630,955	169,573	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	1,804	4,209	1,295	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	22,230	29,227	68,196	30,821	13,929	4,640
Total receipts	22,230	301,545	703,360	201,689	13,929	4,640
Disbursements:						
Personal services	-	252,344	-	135,264	-	300
Supplies	-	-	-	3,379	-	1,140
Other services and charges	-	-	166,029	77,375	4,060	2,917
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	180,613	1,111	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	252,344	346,642	217,129	4,060	4,357
Excess (deficiency) of receipts over disbursements	22,230	49,201	356,718	(15,440)	9,869	283
Cash and investments - ending	\$ 121,424	\$ 511,065	\$ 2,416,608	\$ 82,446	\$ 32,270	\$ 37,321

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Extradition & Sheriff's Assist	Firearms Training	Health	Identification Security Protec	Landfill Closure/Post Closure	Local Health Maintenance
Cash and investments - beginning	\$ 10,245	\$ 68,841	\$ 418,929	\$ 201,357	\$ 339,087	\$ 143,801
Receipts:						
Taxes	-	-	492,391	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	3,283	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	2,000	332,106	11,928	-	49,983
Total receipts	-	2,000	827,780	11,928	-	49,983
Disbursements:						
Personal services	-	-	742,023	-	-	31,260
Supplies	-	-	24,820	-	-	3,720
Other services and charges	-	6,354	45,341	-	20,200	5,264
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	3,792	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	6,354	815,976	-	20,200	40,244
Excess (deficiency) of receipts over disbursements	-	(4,354)	11,804	11,928	(20,200)	9,739
Cash and investments - ending	\$ 10,245	\$ 64,487	\$ 430,733	\$ 213,285	\$ 318,887	\$ 153,540

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Local Road & Street	LIT Public Safety County Share	Motor Vehicle Highway Restrict	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway
Cash and investments - beginning	\$ 571,808	\$ -	\$ 876,174	\$ 8,119	\$ 12,868	\$ 2,450,779
Receipts:						
Taxes	-	7,562,594	-	-	-	1,191,159
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,189,941	-	2,154,170	-	-	2,154,171
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	76,228	30	-	4,010	32,710	40,200
Total receipts	1,266,169	7,562,624	2,154,170	4,010	32,710	3,385,530
Disbursements:						
Personal services	-	2,026,778	407,337	-	29,179	2,905,051
Supplies	756,749	63,945	1,185,441	-	-	146,571
Other services and charges	205,229	508,761	-	-	-	344,396
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	470,244	2,155,887	-	-	-	1,954
Other disbursements	-	-	-	-	-	-
Total disbursements	1,432,222	4,755,371	1,592,778	-	29,179	3,397,972
Excess (deficiency) of receipts over disbursements	(166,053)	2,807,253	561,392	4,010	3,531	(12,442)
Cash and investments - ending	\$ 405,755	\$ 2,807,253	\$ 1,437,566	\$ 12,129	\$ 16,399	\$ 2,438,337

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Park Nonrevert Capital	Park Nonreverting Operating	Plat Book	Rainy Day	Recorder Records Perpetuation	Sex & Violent Offender County
Cash and investments - beginning	\$ 3,025	\$ 5	\$ 158,771	\$ 2,717,983	\$ 897,764	\$ 15,994
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	252,400	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	39,931	-	62,980	3,785
Total receipts	-	-	39,931	-	315,380	3,785
Disbursements:						
Personal services	-	-	-	275,760	86,376	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	10,579	-	61,248	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	5,990	150,000	51,181	7,186
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	16,569	425,760	198,805	7,186
Excess (deficiency) of receipts over disbursements	-	-	23,362	(425,760)	116,575	(3,401)
Cash and investments - ending	\$ 3,025	\$ 5	\$ 182,133	\$ 2,292,223	\$ 1,014,339	\$ 12,593

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Sheriff's Pension Trust	Storm Water Management Oper	Supplemental Public Defender	Surplus/Excess Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption
Cash and investments - beginning	\$ 64,676	\$ 1,367,598	\$ 129,154	\$ 245,236	\$ 376,675	\$ 8,042
Receipts:						
Taxes	-	1,264,651	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	59,640	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	50,622	-	15,806	129,643	-	68,177
Total receipts	50,622	1,264,651	15,806	129,643	59,640	68,177
Disbursements:						
Personal services	64,676	570,874	-	-	-	-
Supplies	-	15,117	-	-	-	-
Other services and charges	-	142,732	-	-	56,352	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	977,449	-	110,897	-	55,237
Other disbursements	-	-	-	-	-	-
Total disbursements	64,676	1,706,172	-	110,897	56,352	55,237
Excess (deficiency) of receipts over disbursements	(14,054)	(441,521)	15,806	18,746	3,288	12,940
Cash and investments - ending	\$ 50,622	\$ 926,077	\$ 144,960	\$ 263,982	\$ 379,963	\$ 20,982

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Tax Sale Surplus	Local Health Dept Trust Acct	Vehicle Inspection	Guardian Ad Litem	Election And Registration	County Elected Officials Train
Cash and investments - beginning	\$ 627,692	\$ 79,247	\$ 911	\$ 17,408	\$ 122,630	\$ 57,063
Receipts:						
Taxes	-	-	-	-	156,181	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,042	-
Charges for services	1,345,671	29,587	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	14,000	166,999	12,672
Total receipts	1,345,671	29,587	-	14,000	324,222	12,672
Disbursements:						
Personal services	-	-	-	10,000	144,324	-
Supplies	-	-	-	665	6,725	-
Other services and charges	-	28,800	-	1,832	37,824	9,045
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	940,128	-	-	-	14,053	-
Other disbursements	-	-	-	-	-	-
Total disbursements	940,128	28,800	-	12,497	202,926	9,045
Excess (deficiency) of receipts over disbursements	405,543	787	-	1,503	121,296	3,627
Cash and investments - ending	\$ 1,033,235	\$ 80,034	\$ 911	\$ 18,911	\$ 243,926	\$ 60,690

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Park & Recreation	Statewide 911	Adult Probation Administrative	Juvenile Probation Administrat	Sheriff Sale Administration	Local Ordinance Violations
Cash and investments - beginning	\$ 573,823	\$ 1,294,041	\$ 42,882	\$ 10	\$ 8,374	\$ 3,053
Receipts:						
Taxes	371,413	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	2,475	-	-	-	-	-
Charges for services	707,451	-	25,845	-	-	-
Fines and forfeits	-	-	-	-	-	577
Other receipts	40,093	803,832	200	-	7,485	-
Total receipts	1,121,432	803,832	26,045	-	7,485	577
Disbursements:						
Personal services	593,429	-	22,676	-	-	-
Supplies	50,565	-	-	-	-	-
Other services and charges	168,000	273,957	-	-	10,300	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	48,224	430,319	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	860,218	704,276	22,676	-	10,300	-
Excess (deficiency) of receipts over disbursements	261,214	99,556	3,369	-	(2,815)	577
Cash and investments - ending	\$ 835,037	\$ 1,393,597	\$ 46,251	\$ 10	\$ 5,559	\$ 3,630

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Insurance	PR Withholding-Insurance	PR Withholding-Child Support	PR Withholding-Deferred Comp	PR Withholding-Federal
Cash and investments - beginning	\$ 980,656	\$ 6,080	\$ 335	\$ -	\$ 235
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	7,230,694	332,279	110	153,732	1,287,773
Total receipts	<u>7,230,694</u>	<u>332,279</u>	<u>110</u>	<u>153,732</u>	<u>1,287,773</u>
Disbursements:					
Personal services	6,131,942	353,203	110	153,732	1,282,684
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	16	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>6,131,942</u>	<u>353,219</u>	<u>110</u>	<u>153,732</u>	<u>1,282,684</u>
Excess (deficiency) of receipts over disbursements	<u>1,098,752</u>	<u>(20,940)</u>	<u>-</u>	<u>-</u>	<u>5,089</u>
Cash and investments - ending	<u>\$ 2,079,408</u>	<u>\$ (14,860)</u>	<u>\$ 335</u>	<u>\$ -</u>	<u>\$ 5,324</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	PR Withholding-Fica & Medicare	PR Withholding-Perf	PR Withholding-Sheriff Pension	PR Withholding-State	PR Withholding-Union Dues
Cash and investments - beginning	\$ 249	\$ 1,736	\$ -	\$ -	\$ 20
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	50,813	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,131,977	122,271	-	621,147	6,480
Total receipts	1,131,977	122,271	50,813	621,147	6,480
Disbursements:					
Personal services	1,131,983	122,271	50,813	621,147	6,480
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,131,983	122,271	50,813	621,147	6,480
Excess (deficiency) of receipts over disbursements	(6)	-	-	-	-
Cash and investments - ending	\$ 243	\$ 1,736	\$ -	\$ -	\$ 20

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	PR Withholding-Garnishments	Settlement	Wheel Tax	Surtax	CVET Agency
Cash and investments - beginning	\$ 1,351	\$ -	\$ 2,785	\$ 120,570	\$ -
Receipts:					
Taxes	-	67,429,694	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	187,990
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	33,176	9,735,260	53,617	1,445,706	-
Total receipts	<u>33,176</u>	<u>77,164,954</u>	<u>53,617</u>	<u>1,445,706</u>	<u>187,990</u>
Disbursements:					
Personal services	33,076	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	77,164,953	53,754	1,424,690	187,990
Other disbursements	-	-	-	-	-
Total disbursements	<u>33,076</u>	<u>77,164,953</u>	<u>53,754</u>	<u>1,424,690</u>	<u>187,990</u>
Excess (deficiency) of receipts over disbursements	<u>100</u>	<u>1</u>	<u>(137)</u>	<u>21,016</u>	<u>-</u>
Cash and investments - ending	\$ <u>1,451</u>	\$ <u>1</u>	\$ <u>2,648</u>	\$ <u>141,586</u>	\$ <u>-</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Financial Institution Tax	State Fines And Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure-State Share	Coroners Training & Cont Ed
Cash and investments - beginning	\$ -	\$ 340	\$ 2,545	\$ 335	\$ 2,260	\$ 1,116
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	475,290	2,667	32,828	4,375	22,230	13,698
Total receipts	475,290	2,667	32,828	4,375	22,230	13,698
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	475,290	2,781	32,648	4,175	23,040	13,631
Other disbursements	-	-	-	-	-	-
Total disbursements	475,290	2,781	32,648	4,175	23,040	13,631
Excess (deficiency) of receipts over disbursements	-	(114)	180	200	(810)	67
Cash and investments - ending	\$ -	\$ 226	\$ 2,725	\$ 535	\$ 1,450	\$ 1,183

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Interstate Compact-State Share	Mortgage Recording Fee-State	Sex And Violent Offender State	Child Restraint Violation Fine	Inheritance Tax	Education Plate Fees Agency
Cash and investments - beginning	\$ -	\$ 803	\$ 19	\$ -	\$ 90	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,825	8,438	422	100	-	900
Total receipts	1,825	8,438	422	100	-	900
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	378	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	1,700	8,750	-	100	-	863
Other disbursements	-	-	-	-	-	-
Total disbursements	1,700	8,750	378	100	-	863
Excess (deficiency) of receipts over disbursements	125	(312)	44	-	-	37
Cash and investments - ending	\$ 125	\$ 491	\$ 63	\$ -	\$ 90	\$ 37

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Riverboat Revenue Sharing	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	\$ -	\$ -	\$ 2,294	\$ 46,634	\$ 100,071	\$ 91,320
Receipts:						
Taxes	-	230,447	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	359,737	-	417	15,330	23,063	15,331
Total receipts	359,737	230,447	417	15,330	23,063	15,331
Disbursements:						
Personal services	-	-	-	14,425	-	-
Supplies	-	-	-	-	-	13,292
Other services and charges	-	230,447	668	1,251	8,505	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	359,737	-	-	-	-	414
Other disbursements	-	-	-	-	-	-
Total disbursements	359,737	230,447	668	15,676	8,505	13,706
Excess (deficiency) of receipts over disbursements	-	-	(251)	(346)	14,558	1,625
Cash and investments - ending	\$ -	\$ -	\$ 2,043	\$ 46,288	\$ 114,629	\$ 92,945

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Clerk Court Ordered Investments	Jail Inmates Fund #2	Homestead Credit Rebate	Event Center Local Grant	WC Community Corrections Odd	Reassessment
Cash and investments - beginning	\$ 371,916	\$ 51,864	\$ 8,189	\$ 18,649	\$ 292	\$ 1,490,092
Receipts:						
Taxes	-	-	-	-	-	391,805
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	11,417
Charges for services	-	-	-	-	-	275
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,221	265,496	-	15,000	4,387	42,341
Total receipts	1,221	265,496	-	15,000	4,387	445,838
Disbursements:						
Personal services	-	-	-	-	-	335,621
Supplies	-	-	-	-	-	8,898
Other services and charges	-	-	-	-	-	296,007
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	150,000	241,499	-	15,895	4,452	-
Total disbursements	150,000	241,499	-	15,895	4,452	640,526
Excess (deficiency) of receipts over disbursements	(148,779)	23,997	-	(895)	(65)	(194,688)
Cash and investments - ending	\$ 223,137	\$ 75,861	\$ 8,189	\$ 17,754	\$ 227	\$ 1,295,404

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Opioid Restricted Funds	Opioid Unrestricted Funds	Adult Probation-Circuit	Adult Prob-Superiors	Juvenile Prob-Circuit	Juvenile Prob-Superiors
Cash and investments - beginning	\$ -	\$ -	\$ 70,735	\$ 537,121	\$ 45,736	\$ 1,470
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	187	349	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	150,552	64,291	53,994	-	97	-
Total receipts	150,552	64,291	54,181	349	97	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	1,680	2,700	25	-
Other services and charges	-	-	1,415	3,791	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	353	1,621	460	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	3,448	8,112	485	-
Excess (deficiency) of receipts over disbursements	150,552	64,291	50,733	(7,763)	(388)	-
Cash and investments - ending	\$ 150,552	\$ 64,291	\$ 121,468	\$ 529,358	\$ 45,348	\$ 1,470

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Alcohol and Drug Services	Law Enforcement Cont Ed	Jury User Fees	Pretrial Diversion	Highway Donations	Communication Donations
Cash and investments - beginning	\$ 53,992	\$ 3,409	\$ 25,190	\$ 233,749	\$ 386,060	\$ 2,760
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	(1)	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	5,066	4,398	106,355	7,600	-
Total receipts	-	5,066	4,398	106,355	7,599	-
Disbursements:						
Personal services	-	-	7,716	106,784	-	-
Supplies	-	-	-	338	-	-
Other services and charges	400	5,122	-	35,073	3,200	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	37,698	19,820	-
Other disbursements	-	-	-	-	-	-
Total disbursements	400	5,122	7,716	179,893	23,020	-
Excess (deficiency) of receipts over disbursements	(400)	(56)	(3,318)	(73,538)	(15,421)	-
Cash and investments - ending	\$ 53,592	\$ 3,353	\$ 21,872	\$ 160,211	\$ 370,639	\$ 2,760

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	K-9/Sheriff Donations	Park N/R Donations	D.A.R.E. Donations	EMS Donations	Circuit Court Donations	Animal Control Donations
Cash and investments - beginning	\$ 17,542	\$ 2,483	\$ 284	\$ 2,299	\$ 756	\$ 2,425
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,967	-	-	-	-	-
Total receipts	2,967	-	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	10,869	620	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	10,869	620	-	-	-	-
Excess (deficiency) of receipts over disbursements	(7,902)	(620)	-	-	-	-
Cash and investments - ending	\$ 9,640	\$ 1,863	\$ 284	\$ 2,299	\$ 756	\$ 2,425

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Clock Donation Fund	Weights and Measurers Violatio	Public Nuisance Violations	Animal Care and Keeping Fund	2012 Redevelopment Bond (Sr 62	2015 Redevelopment Bonds Epwo
Cash and investments - beginning	\$ 2,393	\$ 50	\$ 7,255	\$ 1,278	\$ 105	\$ 641
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	50	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	50	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	50	-	-	-	-
Cash and investments - ending	\$ 2,393	\$ 100	\$ 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, 2022

	2015 Redevelopment Bonds Reser	2017 Redevel Ban	TIF-Epworth Road	TIF-State Road 62	TIF- Northwest Warrick Ind Pk	General Obligation Bond 2018
Cash and investments - beginning	\$ 798,261	\$ 22,782	\$ 6,965,532	\$ 161,511	\$ 643,501	\$ 485,554
Receipts:						
Taxes	-	-	5,420,737	-	158,790	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1	42,758	-	-	1,715
Total receipts	-	1	5,463,495	-	158,790	1,715
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	34,456
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	95,505
Capital outlay	-	-	1,986,096	161,511	166,648	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	1,986,096	161,511	166,648	129,961
Excess (deficiency) of receipts over disbursements	-	1	3,477,399	(161,511)	(7,858)	(128,246)
Cash and investments - ending	\$ 798,261	\$ 22,783	\$ 10,442,931	\$ -	\$ 635,643	\$ 357,308

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	2019 Redevelop Refunding Bond	Park Rec Dist Bond 2007	2019 Econ Develop Rev Bond	G.O. Bond 2018 Debt	Park Rec Dist Bond 2019	WCCC Program Income
Cash and investments - beginning	\$ 22,342	\$ 128,534	\$ -	\$ 463,870	\$ 35,566	\$ 230,261
Receipts:						
Taxes	-	46,476	-	1,199,620	78,498	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	301	-	7,771	511	-
Charges for services	-	-	-	-	-	117,497
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	4,871	510,200	125,900	8,243	100
Total receipts	-	51,648	510,200	1,333,291	87,252	117,597
Disbursements:						
Personal services	-	-	-	-	-	63,283
Supplies	-	-	-	-	-	700
Other services and charges	-	-	352,885	-	-	12,095
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	67,709	-	1,223,020	32,995	33,896
Other disbursements	-	-	-	-	-	-
Total disbursements	-	67,709	352,885	1,223,020	32,995	109,974
Excess (deficiency) of receipts over disbursements	-	(16,061)	157,315	110,271	54,257	7,623
Cash and investments - ending	\$ 22,342	\$ 112,473	\$ 157,315	\$ 574,141	\$ 89,823	\$ 237,884

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Edit-Construction	Warrick Redevelopment Comm	Warrick County Law Enforcement	Building Commission	Cash Seizure/Evidence	Sheriff Community Service
Cash and investments - beginning	\$ 5,514,168	\$ 17,626	\$ 24,572	\$ 410,775	\$ 43,838	\$ 12,609
Receipts:						
Taxes	-	17,370	-	-	-	-
Licenses and permits	-	-	-	199,617	-	-
Intergovernmental receipts	-	115	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,110,946	1,874	688	-	19,766	36,867
Total receipts	4,110,946	19,359	688	199,617	19,766	36,867
Disbursements:						
Personal services	-	-	-	190,411	-	-
Supplies	-	-	-	7,888	-	-
Other services and charges	-	20,687	4,159	7,196	6,532	21,937
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	4,714,990	-	-	39,940	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	4,714,990	20,687	4,159	245,435	6,532	21,937
Excess (deficiency) of receipts over disbursements	(604,044)	(1,328)	(3,471)	(45,818)	13,234	14,930
Cash and investments - ending	\$ 4,910,124	\$ 16,298	\$ 21,101	\$ 364,957	\$ 57,072	\$ 27,539

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Commissioners Sale	Economic Development Comm	Families in Transition	Escrow/Retainer Account	DD/DC Program Income	Sheriff Cont Ed Law
Cash and investments - beginning	\$ 153	\$ 45,530	\$ 11,532	\$ 435,508	\$ 77,740	\$ 22,387
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	221,655	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	118,710	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	66,159	1,841
Total receipts	-	-	-	221,655	184,869	1,841
Disbursements:						
Personal services	-	-	-	-	94,494	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	120,204	190	4,227
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	120,204	94,684	4,227
Excess (deficiency) of receipts over disbursements	-	-	-	101,451	90,185	(2,386)
Cash and investments - ending	\$ 153	\$ 45,530	\$ 11,532	\$ 536,959	\$ 167,925	\$ 20,001

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Park Rec Dist Bond 2019	Road Usage Agreement	LIT- Public Safety Jail Saving	Payroll Check Return Clearing	Uniforms	PR Withholding-Health Savings
Cash and investments - beginning	\$ 585,517	\$ 500	\$ -	\$ -	\$ 1,623	\$ 60
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	20,986	2,000	1,875,000	953	472	185
Total receipts	20,986	2,000	1,875,000	953	472	185
Disbursements:						
Personal services	-	-	-	953	2,095	100
Supplies	-	-	-	-	-	-
Other services and charges	-	-	123,000	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	281,815	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	281,815	-	123,000	953	2,095	100
Excess (deficiency) of receipts over disbursements	(260,829)	2,000	1,752,000	-	(1,623)	85
Cash and investments - ending	\$ 324,688	\$ 2,500	\$ 1,752,000	\$ -	\$ -	\$ 145

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	PR Withholding- FOP	LIT Public Safety	LIT	Warrick County Victim's Assist	16.738 Edward Byrne Memori. Ju	Federal Forfeiture Fund
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (58,296)	\$ (30,287)	\$ 7,396
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	7,155	11,286,390	11,286,390	83,268	30,287	-
Total receipts	7,155	11,286,390	11,286,390	83,268	30,287	-
Disbursements:						
Personal services	-	-	-	3,423	-	-
Supplies	-	-	-	-	-	-
Other services and charges	7,155	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	11,286,390	11,286,390	21,549	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	7,155	11,286,390	11,286,390	24,972	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	58,296	30,287	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,396

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Justice Partners Additions Re	Foster Care-Title IV-E	Public Health Emerg Prepare	Immunization Cooperative Agree	Immuniz Cooper Agree 21-22	Coop Agree Pub Hlth Cris Resp
Cash and investments - beginning	\$ 101,773	\$ -	\$ -	\$ 75	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	2,558	25,000	4,960	99,960	330,000
Total receipts	-	2,558	25,000	4,960	99,960	330,000
Disbursements:						
Personal services	48,110	-	-	-	-	-
Supplies	8,253	-	-	658	2,052	3,478
Other services and charges	8,996	-	5,000	4,617	97,908	63,976
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	133	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	65,492	-	5,000	5,275	99,960	67,454
Excess (deficiency) of receipts over disbursements	(65,492)	2,558	20,000	(315)	-	262,546
Cash and investments - ending	\$ 36,281	\$ 2,558	\$ 20,000	\$ (240)	\$ -	\$ 262,546

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Workforce Dev Coop Agreement	Coop Agree For Emerg Response	Bulletproof Vest Partnership	Inet Crimes Agnst Child	Hazard Mtl Emerg Prepare 2022	Hazard Mtl Emerg Prepare 2021
Cash and investments - beginning	\$ -	\$ -	\$ 3,081	\$ 22,262	\$ -	\$ (15,000)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	82,500	1,000	387	-	8,000	15,000
Total receipts	82,500	1,000	387	-	8,000	15,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	3,832	-	5,475	-
Other services and charges	-	-	-	19,518	8,000	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	3,832	19,518	13,475	-
Excess (deficiency) of receipts over disbursements	82,500	1,000	(3,445)	(19,518)	(5,475)	15,000
Cash and investments - ending	\$ 82,500	\$ 1,000	\$ (364)	\$ 2,744	\$ (5,475)	\$ -

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Emergency Mgmt Perf Grant 2021	2021 Ema Perf Management Comp	Pre-Disaster Mitigation	20.205 Lincoln Ave	20.205 Oak Grove Rd	20.205 Oak Grove R/W
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 212,889	\$ 434,774	\$ 51,284
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	44,828	35,140	-	-	-	-
Total receipts	44,828	35,140	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	44,828	-	10,000	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	35,140	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	44,828	35,140	10,000	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	(10,000)	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ (10,000)	\$ 212,889	\$ 434,774	\$ 51,284

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Bell Road	Warrick Trails Srts	Bridge 113	Telephone Road	Bridge 310 2020-2024	Bridge 200 2020-2024
Cash and investments - beginning	\$ (108,112)	\$ (15,219)	\$ (24,649)	\$ 397	\$ (17,727)	\$ (12,884)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	166,190	183,151	202,118	267,047	67,950	83,191
Total receipts	<u>166,190</u>	<u>183,151</u>	<u>202,118</u>	<u>267,047</u>	<u>67,950</u>	<u>83,191</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	94,359	152,474	165,085	146,962	48,047	67,395
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>94,359</u>	<u>152,474</u>	<u>165,085</u>	<u>146,962</u>	<u>48,047</u>	<u>67,395</u>
Excess (deficiency) of receipts over disbursements	<u>71,831</u>	<u>30,677</u>	<u>37,033</u>	<u>120,085</u>	<u>19,903</u>	<u>15,796</u>
Cash and investments - ending	\$ <u>(36,281)</u>	\$ <u>15,458</u>	\$ <u>12,384</u>	\$ <u>120,482</u>	\$ <u>2,176</u>	\$ <u>2,912</u>

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Bridge Inspection 2021-2024	Epworth Rd From Sr662 To Sr66	Cares Election 2020	Cares Covid Emer Supp Fund	Arp Corona Local Fiscal Recv	Local Assist Tribal Consist
Cash and investments - beginning	\$ (9,986)	\$ -	\$ 1	\$ (1)	\$ 2,539,560	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	65,040	52,473	-	1	6,209,771	50,000
Total receipts	65,040	52,473	-	1	6,209,771	50,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	2,060,198	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	38,908	25,390	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	38,908	25,390	-	-	2,060,198	-
Excess (deficiency) of receipts over disbursements	26,132	27,083	-	1	4,149,573	50,000
Cash and investments - ending	\$ 16,146	\$ 27,083	\$ 1	\$ -	\$ 6,689,133	\$ 50,000

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	2023 Problem Solving Grant	2021 Problem Solving Grant	Railroad Grade Crossing Fund G	2020 Problem Solving Grant	Indiana CASA Grant
Cash and investments - beginning	\$ -	\$ 4,727	\$ 5,108	\$ 2,008	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	8,000	-	-	-	45,932
Total receipts	8,000	-	-	-	45,932
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	4,727	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	45,932
Other disbursements	-	-	-	-	-
Total disbursements	-	4,727	-	-	45,932
Excess (deficiency) of receipts over disbursements	8,000	(4,727)	-	-	-
Cash and investments - ending	\$ 8,000	\$ -	\$ 5,108	\$ 2,008	\$ -

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Court Interpreter Grant	CASA 2019 Capacity Grant Gal/C	22 Gal/CASA Mg/Cg	CASA 2022 Wellness Grant	Community Crossing Mg 2021-1
Cash and investments - beginning	\$ 1,645	\$ -	\$ -	\$ -	\$ 7,518
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	8,110	11,055	5,000	-
Total receipts	-	8,110	11,055	5,000	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	1,199	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	8,110	11,055	5,000	7,518
Other disbursements	-	-	-	-	-
Total disbursements	1,199	8,110	11,055	5,000	7,518
Excess (deficiency) of receipts over disbursements	(1,199)	-	-	-	(7,518)
Cash and investments - ending	\$ 446	\$ -	\$ -	\$ -	\$ -

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Community Crossing Mg 2022-1	Event Center Local Grant	IV-E Public Defender	2021 Pretrial	ISDH Rem-Covid
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 4,914	\$ 69,218
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	143,300	566,012	825	-	-
Total receipts	143,300	566,012	825	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	63,235
Debt service - principal and interest	-	-	-	-	-
Capital outlay	138,567	566,012	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	138,567	566,012	-	-	63,235
Excess (deficiency) of receipts over disbursements	4,733	-	825	-	(63,235)
Cash and investments - ending	\$ 4,733	\$ -	\$ 825	\$ 4,914	\$ 5,983

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Rem-Covid Vaccine	Chas/Marg Kindermann Clock Me	2022 Law Enforcement Training	WC Community Corrections Even	DCCC Adult Comm Based Supervis
Cash and investments - beginning	\$ -	\$ 2,070	\$ -	\$ -	\$ 2,224
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	20,359	1,178	92,170	195,279	71,906
Total receipts	20,359	1,178	92,170	195,279	71,906
Disbursements:					
Personal services	-	-	-	178,258	33,213
Supplies	-	-	-	7,108	1,589
Other services and charges	-	-	15,459	10,388	12,382
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	15,459	195,754	47,184
Excess (deficiency) of receipts over disbursements	20,359	1,178	76,711	(475)	24,722
Cash and investments - ending	\$ 20,359	\$ 3,248	\$ 76,711	\$ (475)	\$ 26,946

WARRICK COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	2021 DCCC Adult Comm Based Sup	Duke Energy 2020 Local Grant	Duke Energy-Weather Awareness	Community Safety-Center Point	Totals
Cash and investments - beginning	\$ 14,965	\$ 5,000	\$ -	\$ -	\$ 66,599,196
Receipts:					
Taxes	-	-	-	-	106,798,769
Licenses and permits	-	-	-	-	545,274
Intergovernmental receipts	-	-	-	-	6,097,427
Charges for services	-	-	-	-	3,192,537
Fines and forfeits	-	-	-	-	627
Other receipts	-	-	2,000	3,000	76,121,349
Total receipts	-	-	2,000	3,000	192,755,983
Disbursements:					
Personal services	9,217	-	-	-	35,303,607
Supplies	380	-	2,000	2,944	2,893,962
Other services and charges	1,045	-	-	-	11,321,844
Debt service - principal and interest	-	-	-	-	95,505
Capital outlay	-	-	-	-	119,169,332
Other disbursements	-	-	-	-	8,227,417
Total disbursements	10,642	-	2,000	2,944	177,011,667
Excess (deficiency) of receipts over disbursements	(10,642)	-	-	56	15,744,316
Cash and investments - ending	\$ 4,323	\$ 5,000	\$ -	\$ 56	\$ 82,343,512

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OTHER INFORMATION

WARRICK COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 13,917,195</u>	<u>\$ 2,152,819</u>

WARRICK COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2022

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
John Deere Financial	2020 JD 644L 4WD Loader	36,870	5/12/2020	5/12/2027
John Deere Financial	2018 Motor Grader	<u>54,800</u>	10/11/2018	10/10/2023
Total governmental activities		<u>208,598</u>		
Total of annual lease payments		<u>\$ 208,598</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
General obligation bonds	ONB - General Obligation Series 2018	\$ 2,106,825	\$ 1,460,000
Revenue bonds	Parks and Recreation District Bond 2019	2,077,637	71,162
Revenue bonds	Redevelopment 2021 - Epworth TIF	4,680,000	113,438
Revenue bonds	Redevelopment Refunding 2019	4,315,000	505,000
Revenue bonds	WC Redev. Dist 2015 Bond - ONB	5,325,000	143,657
Notes and Loans Payable	BFSL 2018 CAT Excavator	104,780	104,780
Notes and Loans Payable	BFSL SS 125 Melter/Applicator	33,872	33,872
Notes and Loans Payable	BFSL - 3 Landpride Mowers	41,160	41,160
Notes and Loans Payable	BFSL 2018 JD Cab Tractor	20,746	20,746
Notes and Loans Payable	BFSL 2020 International Distributor	133,433	133,433
Notes and Loans Payable	ONB 3 - 2020 Dump Trucks	90,640	90,640
Notes and Loans Payable	US Bancorp 2021 CAT M314 Excavator	<u>165,144</u>	<u>165,144</u>
Total governmental activities		<u>19,094,237</u>	<u>2,883,032</u>
Totals		<u>\$ 19,094,237</u>	<u>\$ 2,883,032</u>

WARRICK COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2022

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	277,039,434
Buildings	19,188,507
Improvements other than buildings	500,471
Machinery, equipment, and vehicles	<u>10,485,856</u>
Total governmental activities	<u>316,818,518</u>
Total capital assets	<u>\$ 316,818,518</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/>.