

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

EXAMINATION REPORT

OF

WARREN COUNTY, INDIANA

January 1, 2010 to December 31, 2010



**FILED**

10/06/2011



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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Michelle Hetrick	01-01-07 to 12-31-14
Treasurer	Robin Weston-Hubner	01-01-09 to 12-31-12
Clerk of the Circuit Court	Jacqueline Brier Debra L. Hiatt	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Sheriff	Russell Hart	01-01-07 to 12-31-14
President of the Board of County Commissioners	Thomas A. Hetrick	01-01-10 to 12-31-11
President of the County Council	John D. Comer	01-01-10 to 12-31-11



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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302 WEST WASHINGTON STREET  
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF WARREN COUNTY, INDIANA

We have examined the financial statement of Warren County (County), for the period of January 1, 2010 to December 31, 2010. The County's management is responsible for the financial statement. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial statement and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

As discussed in Note 1, the County prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by 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 noted above is a different basis than that used in the prior year.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2010, on the basis of accounting described in Note 1.

Included in the financial statement is the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16) and enhanced wireless emergency telephone fees (IC 36-8-16.5). In accordance with Indiana Code 36-8-16-14 and Indiana Code 36-8-16.5-41 these fees have been subject to an annual examination performed by the State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statement.

The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis and Schedule of Long-Term Debt, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the examination procedures applied to the financial statement and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the County's management, County Commissioners, and County Council, and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

August 10, 2011

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FINANCIAL STATEMENT

WARREN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES  
REGULATORY BASIS  
For The Year Ended December 31, 2010

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
County General	\$ 2,497,924	\$ 4,281,471	\$ 4,056,018	\$ 2,723,377
Local Road And Street	26,905	308,843	198,704	137,044
Accident Reports	2,425	1,041	-	3,466
Firearms Training	2,079	-	-	2,079
Bi-County Health Dept	52,355	120,360	92,155	80,560
County Law Enforcement Continuing Education	22,964	8,740	7,565	24,139
Clerks Perpetual Fund	5,486	3,475	-	8,961
Election And Registration	164,910	79,393	58,457	185,846
Ameritech Reimb 911 Fund	254,488	55,159	20,930	288,717
C.D.F.C.F. (County Share)	10,814	7,583	12,175	6,222
Drainage Maintenance	110,345	51,633	43,752	118,226
Local Emergency Planning	16,658	298	2,462	14,494
Warren County Highway	504,389	1,755,034	1,701,273	558,150
Warren County Park Board	42,190	317	-	42,507
Reassessment	209,747	89,804	82,313	217,238
Co Extradition Bail Bond	32,866	-	1,490	31,376
Juvenile Probation Service	6,547	900	3,250	4,197
Adult Probation Service	113,379	16,027	2,173	127,233
Probation User Fees	115	-	-	115
Recorders Perpetual Fund	16,714	13,007	10,702	19,019
County User Fees	18,515	-	-	18,515
Welfare Administration	-	-	-	-
Family And Children Fund	-	-	-	-
Pretrial Diversion Fund	29,984	3,984	640	33,328
Guardian Ad Litem User Fee	5,347	-	-	5,347
County Misdemeanant	7,358	7,050	6,135	8,273
Supplemental Public Defender Service Fee	156,189	12,388	-	168,577
Co Surveyor Cornerstone	3,089	2,365	-	5,454
Jury Pay Fund	32,630	2,856	-	35,486
Rainy Day Fund	652,540	467,593	47,481	1,072,652
County Sales Disclosure Fee	5,363	1,420	5,508	1,275
Sheriff K-9	117	-	-	117
Warren County Law Enforcement	2,352	-	-	2,352
Infraction Deferments	44,325	22,349	19,576	47,098
Riverboat Revenue Sharing Fund	122,648	53,328	19,550	156,426
Welfare Hci Fund	-	-	-	-
Excess Levy Fund	193,022	9,615	191,110	11,527
Childrens Treatment Fund	-	-	-	-
Cedit Homestead Credit	2,399	125,301	125,091	2,609
Probation Administration Fee	450	-	-	450
County Public Safety - Loit	495,819	387,839	150,194	733,464
Reassessment 2015	-	-	-	-
Bi-State Drug Task Force	7,667	350	580	7,437
Sheriff's Radio Grant	1	-	-	1
Rescue Donations Fund	285	-	-	285
Bail Administration Fee Fund	19,797	3,314	3,303	19,808
Dui Grant Fund	1	-	-	1
Probation Off In/Out Patient	1,650	-	-	1,650
Welfare Reform Local Plan	420	-	-	420
Warren County Life Effectiveness	-	-	-	-
Security Protection (Recorder)	10,432	3,324	-	13,756
Alcohol And Drug Abuse Fund	3,382	5,585	6,825	2,142
Bridge 91 Fund	33,428	-	-	33,428
Homestead Credit Rebate	14,247	-	-	14,247
County Economic Development Tax - Cedit	922,178	396,153	484,275	834,056
911 Wireless	68,324	54,820	-	123,144

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

WARREN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES  
REGULATORY BASIS  
For The Year Ended December 31, 2010  
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Ema/Homeland Security Grant	-	-	-	-
County Share Sex Offender Registration	365	180	-	545
State Share Sex Offender Registration	-	20	20	-
Service Fee Sheriff Retirement	617	2,804	2,820	601
Hea 1001-08 Hsc Fund	263	66,500	66,681	82
Transient Vendor Fund	-	75	-	75
Certificate Sale Fund	-	5,466	1,868	3,598
County Prisoner Reimbursement	-	220	-	220
Final Hea 1001-0708 Ptrc & Hsc	-	37,049	37,049	-
Cumulative Capital Development	-	14,138	14,138	-
Cumulative Bridge	174,863	382,279	292,573	264,569
Drain Improvement	(3,356)	31,194	1,539	26,299
County Ccd Fund	93,563	171,163	151,758	112,968
Followell Principal Trust	112,325	2,811	-	115,136
Principal Congressional	59,769	1,496	-	61,265
City And Town Court Costs	547	4,047	3,584	1,010
Interest Congressional	38,699	-	2,173	36,526
Tax Sale Surplus	9,504	14,003	17,108	6,399
Tax Sale Redemption	641	18,331	18,331	641
Surplus Tax	17,651	10,959	20,529	8,081
Disclosure Fee Fund	570	1,225	1,595	200
Overweight Vehicle	532	5,851	6,383	-
Inheritance Tax	23,130	1,121,163	1,119,931	24,362
Excess Property Tax Replacement	16,664	-	438	16,226
Sale Of Co Owned Property	56,573	4,435	-	61,008
Payroll	30,259	1,397,498	1,267,796	159,961
Education Plate Fee	-	844	844	-
County Interstate Compact	-	300	-	300
Welfare Adoption Trust	-	-	-	-
Ptrc Loit	225,373	439,708	655,836	9,245
Property Tax Operating Levies	484,641	525,984	-	1,010,625
Public Safety	-	438,320	438,320	-
Operating Levy Loit Stabilization	309,780	-	-	309,780
State Share Delinquent Tax And Penalty	-	412	412	-
Settlement	16,454	8,168,303	8,181,535	3,222
State Continuing Education Fund	138	-	-	138
Treasurer	351,423	9,816,473	9,777,767	390,129
Sheriff's Commissary	416	37,996	34,554	3,858
Inmate Trust	671	27,518	27,742	447
Sheriff	1,062	44,280	44,767	575
Clerk of the Circuit Court	59,691	952,500	953,536	58,655
Self-Insurance	15,172	969,703	979,268	5,607
Sheriff's Pension	123,495	114,361	20,883	216,973
Followell Expendable Trust	29,252	35,792	16,128	48,916
	<u>\$ 9,198,006</u>	<u>\$ 33,218,120</u>	<u>\$ 31,511,593</u>	<u>\$ 10,904,533</u>

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

WARREN 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 (primary government), and does not include financial information for any of the County's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial information of the County (primary government.)

B. Basis of Accounting

The financial statements are reported on a regulatory basis of accounting prescribed by the 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. Receipts are recorded when received and disbursements are recorded when paid.

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 statements. The aggregate receipts may include, but are not limited to, the following sources:

Taxes, which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers 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.

Special assessments which includes amounts levied against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

WARREN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

License and permits which includes 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 license and permits include: peddler licenses; dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits; and gun permits.

Intergovernmental receipts which includes receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts includes, but is not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution 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 which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records; copy machine 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 which includes receipts derived 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).

Net proceeds from borrowings which includes receipts from general obligation bonds, notes and loans.

Intergovernmental loan activity which includes amounts received from other funds as loans on a temporary basis.

Transfers in which includes funds authorized by statute, ordinance, resolution or court order to be transferred in from another fund.

Utility receipts which are comprised mostly of charges for current services.

Internal service receipts which are comprised mostly of fees received for services performed for other funds.

Fiduciary receipts which are comprised mostly of contributions to the pensions funds from state and local sources.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statements. The aggregate disbursements may include, but are not limited to, the following uses:

WARREN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Personal services which includes outflows 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 which includes 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 office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which includes, but is not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance; and rental charges.

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

Capital outlay which includes all outflows for land, infrastructure, buildings, improvements, machinery and equipment having an appreciable and calculable period of usefulness.

Interfund loan payments and loans made which includes amounts that are owed to a particular fund by another fund.

Transfers out which includes funds authorized by statute, ordinance, resolution or court order to be transferred to another fund.

F. Interfund Transfers

The County may, from time to time, transfer money 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 money 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 money 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

WARREN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

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 were 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 statute (IC 5-13-9) authorizes the County to invest in securities including, but not limited to, 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 statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks. These risks may also be mitigated by the County by recording as a disbursement and replacement items purchased.

WARREN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

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

Public Employees' Retirement Fund  
Harrison Building, Room 800  
143 West Market Street  
Indianapolis, IN 46204  
Ph. (317) 233-4162

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of PERF.

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. 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.

WARREN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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. 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.

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SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's Annual Report can be found on the Indiana Transparency Portal website: [www.in.gov/itp/annual\\_reports/](http://www.in.gov/itp/annual_reports/).

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010

	County General	Local Road And Street	Accident Reports	Firearms Training	Bi-County Health Dept	County Law Enforcement Continuing Education
Cash and investments - beginning	\$ 2,497,924	\$ 26,905	\$ 2,425	\$ 2,079	\$ 52,355	\$ 22,964
Receipts:						
Taxes	1,206,937	-	-	-	95,538	-
Licenses and permits	9,479	-	-	-	3,552	-
Intergovernmental	343,757	308,843	-	-	21,270	-
Charges for services	349,225	-	1,041	-	-	3,700
Fines and forfeits	51,817	-	-	-	-	5,040
Other receipts	2,320,256	-	-	-	-	-
Total receipts	<u>4,281,471</u>	<u>308,843</u>	<u>1,041</u>	<u>-</u>	<u>120,360</u>	<u>8,740</u>
Disbursements:						
Personal services	3,194,804	-	-	-	-	-
Supplies	133,275	198,704	-	-	-	-
Other services and charges	686,682	-	-	-	79,311	1,552
Capital outlay	14,680	-	-	-	-	-
Other disbursements	26,577	-	-	-	12,844	6,013
Total disbursements	<u>4,056,018</u>	<u>198,704</u>	<u>-</u>	<u>-</u>	<u>92,155</u>	<u>7,565</u>
Excess (deficiency) of receipts over disbursements	<u>225,453</u>	<u>110,139</u>	<u>1,041</u>	<u>-</u>	<u>28,205</u>	<u>1,175</u>
Cash and investments - ending	<u>\$ 2,723,377</u>	<u>\$ 137,044</u>	<u>\$ 3,466</u>	<u>\$ 2,079</u>	<u>\$ 80,560</u>	<u>\$ 24,139</u>

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Clerks Perpetual Fund	Election And Registration	Ameritech Reimb 911 Fund	C.D.F.C.F. (County Share)	Drainage Maintenance	Local Emergency Planning
Cash and investments - beginning	\$ 5,486	\$ 164,910	\$ 254,488	\$ 10,814	\$ 110,345	\$ 16,658
Receipts:						
Taxes	-	67,267	-	-	51,633	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	10,931	-	-	-	-
Charges for services	-	-	55,159	-	-	-
Fines and forfeits	3,475	-	-	7,583	-	-
Other receipts	-	1,195	-	-	-	298
Total receipts	<u>3,475</u>	<u>79,393</u>	<u>55,159</u>	<u>7,583</u>	<u>51,633</u>	<u>298</u>
Disbursements:						
Personal services	-	27,889	-	-	-	-
Supplies	-	1,374	-	-	-	-
Other services and charges	-	21,909	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	7,285	20,930	12,175	43,752	2,462
Total disbursements	<u>-</u>	<u>58,457</u>	<u>20,930</u>	<u>12,175</u>	<u>43,752</u>	<u>2,462</u>
Excess (deficiency) of receipts over disbursements	<u>3,475</u>	<u>20,936</u>	<u>34,229</u>	<u>(4,592)</u>	<u>7,881</u>	<u>(2,164)</u>
Cash and investments - ending	<u>\$ 8,961</u>	<u>\$ 185,846</u>	<u>\$ 288,717</u>	<u>\$ 6,222</u>	<u>\$ 118,226</u>	<u>\$ 14,494</u>

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Warren County Highway	Warren County Park Board	Reassessment	Co Extradition Bail Bond	Juvenile Probation Service	Adult Probation Service
Cash and investments - beginning	\$ 504,389	\$ 42,190	\$ 209,747	\$ 32,866	\$ 6,547	\$ 113,379
Receipts:						
Taxes	-	-	80,915	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	1,265,887	-	7,136	-	-	-
Charges for services	440	-	-	-	900	16,027
Fines and forfeits	-	-	-	-	-	-
Other receipts	488,707	317	1,753	-	-	-
Total receipts	<u>1,755,034</u>	<u>317</u>	<u>89,804</u>	<u>-</u>	<u>900</u>	<u>16,027</u>
Disbursements:						
Personal services	804,604	-	8,295	-	-	-
Supplies	731,984	-	7,379	-	-	-
Other services and charges	158,935	-	64,044	-	-	-
Capital outlay	-	-	2,595	-	-	-
Other disbursements	5,750	-	-	1,490	3,250	2,173
Total disbursements	<u>1,701,273</u>	<u>-</u>	<u>82,313</u>	<u>1,490</u>	<u>3,250</u>	<u>2,173</u>
Excess (deficiency) of receipts over disbursements	<u>53,761</u>	<u>317</u>	<u>7,491</u>	<u>(1,490)</u>	<u>(2,350)</u>	<u>13,854</u>
Cash and investments - ending	<u>\$ 558,150</u>	<u>\$ 42,507</u>	<u>\$ 217,238</u>	<u>\$ 31,376</u>	<u>\$ 4,197</u>	<u>\$ 127,233</u>

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Probation User Fees	Recorders Perpetual Fund	County User Fees	Welfare Administration	Family And Children Fund	Pretrial Diversion Fund
Cash and investments - beginning	\$ 115	\$ 16,714	\$ 18,515	\$ -	\$ -	\$ 29,984
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	13,007	-	-	-	-
Fines and forfeits	-	-	-	-	-	3,984
Other receipts	-	-	-	-	-	-
Total receipts	-	13,007	-	-	-	3,984
Disbursements:						
Personal services	-	-	-	-	-	640
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	10,702	-	-	-	-
Total disbursements	-	10,702	-	-	-	640
Excess (deficiency) of receipts over disbursements	-	2,305	-	-	-	3,344
Cash and investments - ending	\$ 115	\$ 19,019	\$ 18,515	\$ -	\$ -	\$ 33,328

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Guardian Ad Litem User Fee	County Misdemeanant	Supplemental Public Defender Service Fee	Co Surveyor Cornerstone	Jury Pay Fund	Rainy Day Fund
Cash and investments - beginning	\$ 5,347	\$ 7,358	\$ 156,189	\$ 3,089	\$ 32,630	\$ 652,540
Receipts:						
Taxes	-	-	-	-	-	272,896
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	7,050	-	-	-	191,110
Charges for services	-	-	-	2,365	-	-
Fines and forfeits	-	-	12,388	-	2,856	-
Other receipts	-	-	-	-	-	3,587
Total receipts	<u>-</u>	<u>7,050</u>	<u>12,388</u>	<u>2,365</u>	<u>2,856</u>	<u>467,593</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	6,135	-	-	-	47,481
Total disbursements	<u>-</u>	<u>6,135</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>47,481</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>915</u>	<u>12,388</u>	<u>2,365</u>	<u>2,856</u>	<u>420,112</u>
Cash and investments - ending	<u>\$ 5,347</u>	<u>\$ 8,273</u>	<u>\$ 168,577</u>	<u>\$ 5,454</u>	<u>\$ 35,486</u>	<u>\$ 1,072,652</u>

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	County Sales Disclosure Fee	Sheriff K-9	Warren County Law Enforcement	Infraction Deferments	Riverboat Revenue Sharing Fund	Welfare Hci Fund
Cash and investments - beginning	\$ 5,363	\$ 117	\$ 2,352	\$ 44,325	\$ 122,648	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	52,686	-
Charges for services	1,420	-	-	-	-	-
Fines and forfeits	-	-	-	22,349	-	-
Other receipts	-	-	-	-	642	-
Total receipts	<u>1,420</u>	<u>-</u>	<u>-</u>	<u>22,349</u>	<u>53,328</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	3,400	-	-
Supplies	-	-	-	646	-	-
Other services and charges	-	-	-	6,689	-	-
Capital outlay	-	-	-	5,141	-	-
Other disbursements	5,508	-	-	3,700	19,550	-
Total disbursements	<u>5,508</u>	<u>-</u>	<u>-</u>	<u>19,576</u>	<u>19,550</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(4,088)</u>	<u>-</u>	<u>-</u>	<u>2,773</u>	<u>33,778</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,275</u>	<u>\$ 117</u>	<u>\$ 2,352</u>	<u>\$ 47,098</u>	<u>\$ 156,426</u>	<u>\$ -</u>

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Excess Levy Fund	Childrens Treatment Fund	Cedit Homestead Credit	Probation Administration Fee	County Public Safety - Loit	Reassessment 2015
Cash and investments - beginning	\$ 193,022	\$ -	\$ 2,399	\$ 450	\$ 495,819	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	125,301	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	9,615	-	-	-	387,839	-
Total receipts	9,615	-	125,301	-	387,839	-
Disbursements:						
Personal services	-	-	-	-	74,811	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	15,293	-
Capital outlay	-	-	-	-	47,046	-
Other disbursements	191,110	-	125,091	-	13,044	-
Total disbursements	191,110	-	125,091	-	150,194	-
Excess (deficiency) of receipts over disbursements	(181,495)	-	210	-	237,645	-
Cash and investments - ending	\$ 11,527	\$ -	\$ 2,609	\$ 450	\$ 733,464	\$ -

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Bi-State Drug Task Force	Sheriff's Radio Grant	Rescue Donations Fund	Bail Administration Fee Fund	Dui Grant Fund	Probation Off In/Out Patient
Cash and investments - beginning	\$ 7,667	\$ 1	\$ 285	\$ 19,797	\$ 1	\$ 1,650
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	3,314	-	-
Other receipts	350	-	-	-	-	-
Total receipts	<u>350</u>	<u>-</u>	<u>-</u>	<u>3,314</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	580	-	-	-	-	-
Other disbursements	-	-	-	3,303	-	-
Total disbursements	<u>580</u>	<u>-</u>	<u>-</u>	<u>3,303</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(230)</u>	<u>-</u>	<u>-</u>	<u>11</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 7,437</u>	<u>\$ 1</u>	<u>\$ 285</u>	<u>\$ 19,808</u>	<u>\$ 1</u>	<u>\$ 1,650</u>

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Welfare Reform Local Plan	Warren County Life Effectiveness	Security Protection (Recorder)	Alcohol And Drug Abuse Fund	Bridge 91 Fund	Homestead Credit Rebate
Cash and investments - beginning	\$ 420	\$ -	\$ 10,432	\$ 3,382	\$ 33,428	\$ 14,247
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	3,324	-	-	-
Fines and forfeits	-	-	-	5,585	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	3,324	5,585	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	6,825	-	-
Total disbursements	-	-	-	6,825	-	-
Excess (deficiency) of receipts over disbursements	-	-	3,324	(1,240)	-	-
Cash and investments - ending	\$ 420	\$ -	\$ 13,756	\$ 2,142	\$ 33,428	\$ 14,247

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	County Economic Development Tax - Cedit	911 Wireless	Ema/Homeland Security Grant	County Share Sex Offender Registration	State Share Sex Offender Registration	Service Fee Sheriff Retirement
Cash and investments - beginning	\$ 922,178	\$ 68,324	\$ -	\$ 365	\$ -	\$ 617
Receipts:						
Taxes	396,153	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	54,820	-	180	20	-
Fines and forfeits	-	-	-	-	-	2,804
Other receipts	-	-	-	-	-	-
Total receipts	<u>396,153</u>	<u>54,820</u>	<u>-</u>	<u>180</u>	<u>20</u>	<u>2,804</u>
Disbursements:						
Personal services	53,368	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	950	-	-	-	-	-
Capital outlay	129,957	-	-	-	-	-
Other disbursements	<u>300,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20</u>	<u>2,820</u>
Total disbursements	<u>484,275</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20</u>	<u>2,820</u>
Excess (deficiency) of receipts over disbursements	<u>(88,122)</u>	<u>54,820</u>	<u>-</u>	<u>180</u>	<u>-</u>	<u>(16)</u>
Cash and investments - ending	<u>\$ 834,056</u>	<u>\$ 123,144</u>	<u>\$ -</u>	<u>\$ 545</u>	<u>\$ -</u>	<u>\$ 601</u>

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Hea 1001-08 Hsc Fund	Transient Vendor Fund	Certificate Sale Fund	County Prisoner Reimbursement	Final Hea 1001-0708 Ptrc & Hsc	Cumulative Capital Development
Cash and investments - beginning	\$ 263	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	12,588
Licenses and permits	-	75	-	-	-	-
Intergovernmental	66,500	-	-	-	37,049	1,550
Charges for services	-	-	-	220	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	5,466	-	-	-
Total receipts	<u>66,500</u>	<u>75</u>	<u>5,466</u>	<u>220</u>	<u>37,049</u>	<u>14,138</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	66,681	-	1,868	-	37,049	14,138
Total disbursements	<u>66,681</u>	<u>-</u>	<u>1,868</u>	<u>-</u>	<u>37,049</u>	<u>14,138</u>
Excess (deficiency) of receipts over disbursements	<u>(181)</u>	<u>75</u>	<u>3,598</u>	<u>220</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 82</u>	<u>\$ 75</u>	<u>\$ 3,598</u>	<u>\$ 220</u>	<u>\$ -</u>	<u>\$ -</u>

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Cumulative Bridge	Drain Improvement	County Ccd Fund	Followell Principal Trust	Principal Congressional	City And Town Court Costs
Cash and investments - beginning	\$ 174,863	\$ (3,356)	\$ 93,563	\$ 112,325	\$ 59,769	\$ 547
Receipts:						
Taxes	244,209	-	156,956	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	129,354	-	13,841	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	8,716	31,194	366	2,811	1,496	4,047
Total receipts	<u>382,279</u>	<u>31,194</u>	<u>171,163</u>	<u>2,811</u>	<u>1,496</u>	<u>4,047</u>
Disbursements:						
Personal services	117,176	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	29,290	-	-	-	-	-
Capital outlay	146,107	-	-	-	-	-
Other disbursements	-	1,539	151,758	-	-	3,584
Total disbursements	<u>292,573</u>	<u>1,539</u>	<u>151,758</u>	<u>-</u>	<u>-</u>	<u>3,584</u>
Excess (deficiency) of receipts over disbursements	<u>89,706</u>	<u>29,655</u>	<u>19,405</u>	<u>2,811</u>	<u>1,496</u>	<u>463</u>
Cash and investments - ending	<u>\$ 264,569</u>	<u>\$ 26,299</u>	<u>\$ 112,968</u>	<u>\$ 115,136</u>	<u>\$ 61,265</u>	<u>\$ 1,010</u>

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Interest Congressional	Tax Sale Surplus	Tax Sale Redemption	Surplus Tax	Disclosure Fee Fund	Overweight Vehicle
Cash and investments - beginning	\$ 38,699	\$ 9,504	\$ 641	\$ 17,651	\$ 570	\$ 532
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	14,003	18,331	10,959	1,225	5,851
Total receipts	-	14,003	18,331	10,959	1,225	5,851
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,173	17,108	18,331	20,529	1,595	6,383
Total disbursements	2,173	17,108	18,331	20,529	1,595	6,383
Excess (deficiency) of receipts over disbursements	(2,173)	(3,105)	-	(9,570)	(370)	(532)
Cash and investments - ending	\$ 36,526	\$ 6,399	\$ 641	\$ 8,081	\$ 200	\$ -

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Inheritance Tax	Excess Property Tax Replacement	Sale Of Co Owned Property	Payroll	Education Plate Fee	County Interstate Compact
Cash and investments - beginning	\$ 23,130	\$ 16,664	\$ 56,573	\$ 30,259	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,121,163	-	4,435	1,397,498	844	300
Total receipts	1,121,163	-	4,435	1,397,498	844	300
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,119,931	438	-	1,267,796	844	-
Total disbursements	1,119,931	438	-	1,267,796	844	-
Excess (deficiency) of receipts over disbursements	1,232	(438)	4,435	129,702	-	300
Cash and investments - ending	\$ 24,362	\$ 16,226	\$ 61,008	\$ 159,961	\$ -	\$ 300

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Welfare Adoption Trust	Ptrc Loit	Property Tax Operating Levies	Public Safety	Operating Levy Loit Stabilization	State Share Delinquent Tax And Penalty
Cash and investments - beginning	\$ -	\$ 225,373	\$ 484,641	\$ -	\$ 309,780	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	439,708	525,984	438,320	-	412
Total receipts	-	439,708	525,984	438,320	-	412
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	655,836	-	438,320	-	412
Total disbursements	-	655,836	-	438,320	-	412
Excess (deficiency) of receipts over disbursements	-	(216,128)	525,984	-	-	-
Cash and investments - ending	\$ -	\$ 9,245	\$ 1,010,625	\$ -	\$ 309,780	\$ -

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Settlement	State Continuing Education Fund	Treasurer	Sheriff's Commissary	Inmate Trust	Sheriff
Cash and investments - beginning	\$ 16,454	\$ 138	\$ 351,423	\$ 416	\$ 671	\$ 1,062
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	37,996	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	8,168,303	-	9,816,473	-	27,518	44,280
Total receipts	<u>8,168,303</u>	<u>-</u>	<u>9,816,473</u>	<u>37,996</u>	<u>27,518</u>	<u>44,280</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	8,181,535	-	9,777,767	34,554	27,742	44,767
Total disbursements	<u>8,181,535</u>	<u>-</u>	<u>9,777,767</u>	<u>34,554</u>	<u>27,742</u>	<u>44,767</u>
Excess (deficiency) of receipts over disbursements	<u>(13,232)</u>	<u>-</u>	<u>38,706</u>	<u>3,442</u>	<u>(224)</u>	<u>(487)</u>
Cash and investments - ending	<u>\$ 3,222</u>	<u>\$ 138</u>	<u>\$ 390,129</u>	<u>\$ 3,858</u>	<u>\$ 447</u>	<u>\$ 575</u>

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Clerk of the Circuit Court	Self-Insurance	Sheriff's Pension	Followell Expendable Trust	Totals
Cash and investments - beginning	\$ 59,691	\$ 15,172	\$ 123,495	\$ 29,252	\$ 9,198,006
Receipts:					
Taxes	-	-	-	-	2,585,092
Licenses and permits	-	-	-	-	13,106
Intergovernmental	-	-	-	-	2,582,265
Charges for services	-	-	-	-	539,844
Fines and forfeits	-	-	-	-	121,195
Other receipts	952,500	969,703	114,361	35,792	27,376,618
Total receipts	<u>952,500</u>	<u>969,703</u>	<u>114,361</u>	<u>35,792</u>	<u>33,218,120</u>
Disbursements:					
Personal services	-	-	-	-	4,284,987
Supplies	-	-	-	-	1,073,362
Other services and charges	-	-	-	-	1,064,655
Capital outlay	-	-	-	-	346,106
Other disbursements	953,536	979,268	20,883	16,128	24,742,483
Total disbursements	<u>953,536</u>	<u>979,268</u>	<u>20,883</u>	<u>16,128</u>	<u>31,511,593</u>
Excess (deficiency) of receipts over disbursements	<u>(1,036)</u>	<u>(9,565)</u>	<u>93,478</u>	<u>19,664</u>	<u>1,706,527</u>
Cash and investments - ending	<u>\$ 58,655</u>	<u>\$ 5,607</u>	<u>\$ 216,973</u>	<u>\$ 48,916</u>	<u>\$ 10,904,533</u>

WARREN COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF LONG-TERM DEBT  
 December 31, 2010

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities: Notes and loans payable	\$ <u>425,389</u>	\$ <u>151,758</u>

WARREN COUNTY  
OTHER REPORTS

The report presented herein was prepared in addition to other official reports prepared for the individual County offices listed below:

Board of County Commissioners  
County Auditor

WARREN COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 10, 2011, with Michelle Hetrick, Auditor; Thomas A. Hetrick, President of the Board of County Commissioners; and John D. Comer, President of the County Council. The officials concurred with our findings.