

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

WARREN COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED
11/14/2012

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OFFICIALS

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



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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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 year ended December 31, 2011. 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 statement 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.

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, 2011, 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.

Our examination was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the 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 others within the entity 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

September 27, 2012

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FINANCIAL STATEMENT

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.

WARREN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
County General	\$ 2,723,377	\$ 4,757,831	\$ 4,096,073	\$ 3,385,135
Warren County Highway	558,150	1,544,171	1,538,778	563,543
Local Road & Street	137,044	92,860	69,565	160,339
Accident Reports	3,466	1,004	250	4,220
Firearms Training	2,079	17,355	749	18,685
Bi-County Health Dept Area Plan	80,560 -	136,513 14,662	112,252 14,662	104,821 -
Co Law Enf Continuing Ed	24,139	3,991	12,625	15,505
Clerks Perpetual Fund	8,961	2,603	-	11,564
Election & Registration	185,846	81,288	8,883	258,251
Ameritech Reimb 911 Fund	288,717	52,921	13,830	327,808
C.D.F.C.F. (Co Share)	6,222	4,644	9,978	888
Drainage Maintenance	118,226	34,563	51,413	101,376
Local Emergency Planning	14,494	3,390	2,423	15,461
Warren County Park Board	42,507	204	-	42,711
Prosecutor IV-D Incentive Fund	-	52,979	13,438	39,541
Co Extradition Bail Bond	31,376	-	-	31,376
Juvenile Probation Service	4,197	791	600	4,388
Adult Probation Service	127,233	15,124	5,045	137,312
Recorders Perpetual Fund	19,019	13,437	4,080	28,376
County User Fees	18,515	-	-	18,515
Pretrial Diversion Fund	33,328	3,465	600	36,193
Guardian Ad Litem User Fee	5,347	-	-	5,347
County Misdemeanant	8,273	7,050	4,043	11,280
Supp Public Defender Service Fee	168,577	10,643	-	179,220
Jail Commissary	3,857	36,434	34,290	6,001
Co Surveyor Cornerstone	5,454	2,505	5,565	2,394
Jury Pay Fund	35,486	2,101	-	37,587
Rainy Day Fund	1,072,652	45,769	220,000	898,421
County Sales Disclosure Fee	1,275	1,269	-	2,544
Sheriff K-9	117	-	-	117
Excess Levy Fund	11,527	-	9,615	1,912
Reassessment 2015	-	97,662	-	97,662
Recorder's Cashbook	43,331	41,738	41,738	43,331
County Elected Officials Training	-	327	-	327
Cumulative Capital Development	-	14,944	14,944	-
Cum Bridge	264,569	344,756	245,803	363,522
Drain Improvement	26,299	14,872	31,373	9,798
City & Town Court Costs	1,010	3,077	2,336	1,751
Interest Congressional	36,526	-	2,173	34,353
Clerk's Trust	45,944	29,148	29,019	46,073
Tax Sale Surplus	6,399	22,950	301	29,048
Tax Sale Redemption	641	5,450	5,450	641
Surplus Tax	8,081	6,845	14,397	529
Disclosure Fee Fund	200	1,125	1,110	215
Sheriff's Cashbook	-	31,769	31,769	-
Inheritance Tax	24,362	243,387	226,916	40,833
Sheriff's Inmate Trust	448	25,493	25,618	323
Education Plate Fee	-	675	600	75
County Interstate Compact	300	75	-	375
Ptrc Loit	9,245	354,738	355,769	8,214
Prop Tax Oper Levies	1,010,625	420,947	1,243,299	188,273
Public Safety	-	350,790	350,790	-
Op Levy Loit Stabilization	309,780	74,531	-	384,311

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, 2011
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Settlement	3,222	7,395,751	7,396,150	2,823
Bi-Co Accountability Court Grant	-	40,000	-	40,000
Clerk IV-D Incentive Fund Post Oct 99	-	44,277	-	44,277
Riverboat - County Share	-	189,955	-	189,955
Co General CSB Incentive	-	38,793	-	38,793
Co Offender Transportation Fund	-	63	781	(718)
Clerk's Child Support	1,145	129,681	128,185	2,641
Clerk's Court Fees	11,467	638,788	642,526	7,729
Treasurer Fund Ledger	390,129	8,903,595	9,074,789	218,935
Prosecuting Attorney's Trust	100	23,549	23,129	520
Probation	741	16,665	16,189	1,217
Warren County Home	283	19,900	19,900	283
Reassessment	217,238	669	94,667	123,240
Probation User Fees	115	-	-	115
Warren Co Law Enforcement	2,352	-	-	2,352
Infraction Deferments	47,098	15,286	13,562	48,822
Riverboat Revenue Sharing Fund	156,426	19,943	176,369	-
Cedit Homestead Credit	2,609	100,738	101,354	1,993
Probation Administration Fee	450	-	-	450
County Public Safety-Loit	733,464	310,634	373,430	670,668
Bi-State Drug Task Force	7,437	-	696	6,741
Sheriff's Radio Grant	1	-	-	1
Rescue Donations Fund	285	-	-	285
Bail Administration Fee Fund	19,808	2,980	-	22,788
Dui Grant Fund	1	-	-	1
Probation Off In/Out Patient	1,650	-	-	1,650
Welfare Reform Local Plan	420	-	-	420
Security Protection (Recorder)	13,756	2,357	2,087	14,026
Alcohol & Drug Abuse Fund	2,142	4,830	6,000	972
Bridge 91 Fund	33,428	-	-	33,428
Homestead Credit Rebate	14,247	-	-	14,247
Co Economic Dev Tax-Cedit	834,056	316,203	403,668	746,591
911 Wireless	123,144	49,869	-	173,013
Co Share Sex Offender Registration	545	90	-	635
State Share Sex Offender Registration	-	10	10	-
Serv Fee Sheriff Retirement	601	1,995	2,180	416
Hea 1001-08 Hsc Fund	82	-	740	(658)
Transient Vendor Fund	75	-	-	75
Certificate Sale Fund	3,598	-	-	3,598
County Prisoner Reimbursement	220	1,370	-	1,590
Co Ccd Fund	112,968	177,894	151,758	139,104
Followell Principal Trust	115,136	486	-	115,622
Principal Congressional	61,265	259	-	61,524
Excess Property Tax Replacement	16,226	-	-	16,226
Sale Of Co Owned Property	61,008	2,801	-	63,809
Payroll	159,961	1,360,043	1,173,582	346,422
State Share Del Tax & Penalty	-	81	81	-
State Cont Ed Fund	138	-	-	138
Sheriff's Pension	216,973	116,780	21,706	312,047
Self Insurance	5,607	943,495	937,633	11,469
Followell Expendable Trust	48,916	34,617	17,251	66,282
Totals	<u>\$ 10,948,314</u>	<u>\$ 29,929,313</u>	<u>\$ 29,630,585</u>	<u>\$ 11,247,042</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.

B. Basis of Accounting

The financial statement is 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 statement. The aggregate receipts include 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.

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

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state,

WARREN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 include 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).

Other receipts which include amounts received from various sources which can include, but are 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 include 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 include 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 include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

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

Other disbursements which include, but are 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.

WARREN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 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 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.

WARREN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

State statutes authorize 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 statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is 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 Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

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

Indiana Public Retirement System
1 North Capital Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

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

WARREN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. 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. 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.

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's 2011 Annual Report information can be found on the Gateway 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 Annual Report of the County which is referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the examination. This is a common occurrence in any financial statement examination. The financial information presented in this report is examined information, and the accuracy of such information can be determined by reading the opinion given in the Independent Accountant's Report.

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

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011

	County General	Warren County Highway	Local Road & Street	Accident Reports	Firearms Training	Bi-County Health Dept	Area Plan	Co Law Enf Continuing Ed
Cash and investments - beginning	\$ 2,723,377	\$ 558,150	\$ 137,044	\$ 3,466	\$ 2,079	\$ 80,560	\$ -	\$ 24,139
Receipts:								
Taxes	3,931,983	-	-	-	-	105,574	-	-
Licenses and permits	14,662	200	-	-	-	-	-	-
Intergovernmental	275,276	1,281,951	-	-	-	10,848	-	-
Charges for services	328,966	165,589	92,860	1,004	15,243	7,247	-	-
Fines and forfeits	41,829	-	-	-	-	-	-	3,991
Other receipts	165,115	96,431	-	-	2,112	12,844	14,662	-
Total receipts	<u>4,757,831</u>	<u>1,544,171</u>	<u>92,860</u>	<u>1,004</u>	<u>17,355</u>	<u>136,513</u>	<u>14,662</u>	<u>3,991</u>
Disbursements:								
Personal services	3,007,280	832,278	-	-	-	-	-	-
Supplies	158,569	577,420	69,565	-	-	-	-	-
Other services and charges	801,638	129,080	-	-	-	-	-	692
Capital outlay	18,194	-	-	-	-	-	-	-
Other disbursements	110,392	-	-	250	749	112,252	14,662	11,933
Total disbursements	<u>4,096,073</u>	<u>1,538,778</u>	<u>69,565</u>	<u>250</u>	<u>749</u>	<u>112,252</u>	<u>14,662</u>	<u>12,625</u>
Excess (deficiency) of receipts over disbursements	<u>661,758</u>	<u>5,393</u>	<u>23,295</u>	<u>754</u>	<u>16,606</u>	<u>24,261</u>	<u>-</u>	<u>(8,634)</u>
Cash and investments - ending	<u>\$ 3,385,135</u>	<u>\$ 563,543</u>	<u>\$ 160,339</u>	<u>\$ 4,220</u>	<u>\$ 18,685</u>	<u>\$ 104,821</u>	<u>\$ -</u>	<u>\$ 15,505</u>

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Clerks Perpetual Fund	Election & Registration	Ameritech Reimb 911 Fund	C.D.F.C.F. (Co Share)	Drainage Maintenance	Local Emergency Planning	Warren County Park Board
Cash and investments - beginning	\$ 8,961	\$ 185,846	\$ 288,717	\$ 6,222	\$ 118,226	\$ 14,494	\$ 42,507
Receipts:							
Taxes	-	73,051	-	-	34,563	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	7,507	-	-	-	-	-
Charges for services	-	-	52,028	-	-	3,310	-
Fines and forfeits	2,603	-	-	4,644	-	-	-
Other receipts	-	730	893	-	-	80	204
Total receipts	<u>2,603</u>	<u>81,288</u>	<u>52,921</u>	<u>4,644</u>	<u>34,563</u>	<u>3,390</u>	<u>204</u>
Disbursements:							
Personal services	-	970	-	-	-	-	-
Supplies	-	290	-	-	-	-	-
Other services and charges	-	7,173	-	-	36,541	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	450	13,830	9,978	14,872	2,423	-
Total disbursements	<u>-</u>	<u>8,883</u>	<u>13,830</u>	<u>9,978</u>	<u>51,413</u>	<u>2,423</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>2,603</u>	<u>72,405</u>	<u>39,091</u>	<u>(5,334)</u>	<u>(16,850)</u>	<u>967</u>	<u>204</u>
Cash and investments - ending	<u>\$ 11,564</u>	<u>\$ 258,251</u>	<u>\$ 327,808</u>	<u>\$ 888</u>	<u>\$ 101,376</u>	<u>\$ 15,461</u>	<u>\$ 42,711</u>

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Prosecutor IV-D Incentive Fund	Co Extradition Bail Bond	Juvenile Probation Service	Adult Probation Service	Recorders Perpetual Fund	County User Fees	Pretrial Diversion Fund
Cash and investments - beginning	\$ -	\$ 31,376	\$ 4,197	\$ 127,233	\$ 19,019	\$ 18,515	\$ 33,328
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	791	15,124	13,437	-	-
Fines and forfeits	-	-	-	-	-	-	3,465
Other receipts	52,979	-	-	-	-	-	-
Total receipts	<u>52,979</u>	<u>-</u>	<u>791</u>	<u>15,124</u>	<u>13,437</u>	<u>-</u>	<u>3,465</u>
Disbursements:							
Personal services	-	-	-	3,234	-	-	600
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	100	1,811	4,080	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	13,438	-	500	-	-	-	-
Total disbursements	<u>13,438</u>	<u>-</u>	<u>600</u>	<u>5,045</u>	<u>4,080</u>	<u>-</u>	<u>600</u>
Excess (deficiency) of receipts over disbursements	<u>39,541</u>	<u>-</u>	<u>191</u>	<u>10,079</u>	<u>9,357</u>	<u>-</u>	<u>2,865</u>
Cash and investments - ending	<u>\$ 39,541</u>	<u>\$ 31,376</u>	<u>\$ 4,388</u>	<u>\$ 137,312</u>	<u>\$ 28,376</u>	<u>\$ 18,515</u>	<u>\$ 36,193</u>

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Guardian Ad Litem User Fee	County Misdemeanant	Supp Public Defender Service Fee	Jail Commissary	Co Surveyor Cornerstone	Jury Pay Fund	Rainy Day Fund
Cash and investments - beginning	\$ 5,347	\$ 8,273	\$ 168,577	\$ 3,857	\$ 5,454	\$ 35,486	\$ 1,072,652
Receipts:							
Taxes	-	-	-	-	-	-	123
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	2,505	-	-
Fines and forfeits	-	-	10,643	-	-	2,101	-
Other receipts	-	7,050	-	36,434	-	-	45,646
Total receipts	-	7,050	10,643	36,434	2,505	2,101	45,769
Disbursements:							
Personal services	-	-	-	-	-	-	220,000
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	4,043	-	34,290	5,565	-	-
Total disbursements	-	4,043	-	34,290	5,565	-	220,000
Excess (deficiency) of receipts over disbursements	-	3,007	10,643	2,144	(3,060)	2,101	(174,231)
Cash and investments - ending	<u>\$ 5,347</u>	<u>\$ 11,280</u>	<u>\$ 179,220</u>	<u>\$ 6,001</u>	<u>\$ 2,394</u>	<u>\$ 37,587</u>	<u>\$ 898,421</u>

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	County Sales Disclosure Fee	Sheriff K-9	Excess Levy Fund	Reassessment 2015	Recorder's Cashbook	County Elected Officials Training	Cumulative Capital Development
Cash and investments - beginning	\$ 1,275	\$ 117	\$ 11,527	\$ -	\$ 43,331	\$ -	\$ -
Receipts:							
Taxes	-	-	-	88,562	-	-	12,946
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	9,100	-	-	1,998
Charges for services	-	-	-	-	-	327	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,269	-	-	-	41,738	-	-
Total receipts	<u>1,269</u>	<u>-</u>	<u>-</u>	<u>97,662</u>	<u>41,738</u>	<u>327</u>	<u>14,944</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	9,615	-	41,738	-	14,944
Total disbursements	<u>-</u>	<u>-</u>	<u>9,615</u>	<u>-</u>	<u>41,738</u>	<u>-</u>	<u>14,944</u>
Excess (deficiency) of receipts over disbursements	<u>1,269</u>	<u>-</u>	<u>(9,615)</u>	<u>97,662</u>	<u>-</u>	<u>327</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,544</u>	<u>\$ 117</u>	<u>\$ 1,912</u>	<u>\$ 97,662</u>	<u>\$ 43,331</u>	<u>\$ 327</u>	<u>\$ -</u>

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Cum Bridge	Drain Improvement	City & Town Court Costs	Interest Congressional	Clerk's Trust	Tax Sale Surplus	Tax Sale Redemption
Cash and investments - beginning	\$ 264,569	\$ 26,299	\$ 1,010	\$ 36,526	\$ 45,944	\$ 6,399	\$ 641
Receipts:							
Taxes	250,675	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	94,081	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	3,077	-	-	-	-
Other receipts	-	14,872	-	-	29,148	22,950	5,450
Total receipts	<u>344,756</u>	<u>14,872</u>	<u>3,077</u>	<u>-</u>	<u>29,148</u>	<u>22,950</u>	<u>5,450</u>
Disbursements:							
Personal services	80,879	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	69,711	31,373	-	-	-	-	-
Capital outlay	95,213	-	-	-	-	-	-
Other disbursements	-	-	2,336	2,173	29,019	301	5,450
Total disbursements	<u>245,803</u>	<u>31,373</u>	<u>2,336</u>	<u>2,173</u>	<u>29,019</u>	<u>301</u>	<u>5,450</u>
Excess (deficiency) of receipts over disbursements	<u>98,953</u>	<u>(16,501)</u>	<u>741</u>	<u>(2,173)</u>	<u>129</u>	<u>22,649</u>	<u>-</u>
Cash and investments - ending	<u>\$ 363,522</u>	<u>\$ 9,798</u>	<u>\$ 1,751</u>	<u>\$ 34,353</u>	<u>\$ 46,073</u>	<u>\$ 29,048</u>	<u>\$ 641</u>

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Surplus Tax	Disclosure Fee Fund	Sheriff's Cashbook	Inheritance Tax	Sheriff's Inmate Trust	Education Plate Fee	County Interstate Compact
Cash and investments - beginning	\$ 8,081	\$ 200	\$ -	\$ 24,362	\$ 448	\$ -	\$ 300
Receipts:							
Taxes	6,845	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	75
Other receipts	-	1,125	31,769	243,387	25,493	675	-
Total receipts	<u>6,845</u>	<u>1,125</u>	<u>31,769</u>	<u>243,387</u>	<u>25,493</u>	<u>675</u>	<u>75</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	14,397	1,110	31,769	226,916	25,618	600	-
Total disbursements	<u>14,397</u>	<u>1,110</u>	<u>31,769</u>	<u>226,916</u>	<u>25,618</u>	<u>600</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(7,552)</u>	<u>15</u>	<u>-</u>	<u>16,471</u>	<u>(125)</u>	<u>75</u>	<u>75</u>
Cash and investments - ending	<u>\$ 529</u>	<u>\$ 215</u>	<u>\$ -</u>	<u>\$ 40,833</u>	<u>\$ 323</u>	<u>\$ 75</u>	<u>\$ 375</u>

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Ptrc Loit	Prop Tax Oper Levies	Public Safety	Op Levy Loit Stabilization	Settlement	Bi-Co Accountability Court Grant	Clerk IV-D Incentive Fund Post Oct 99
Cash and investments - beginning	\$ 9,245	\$ 1,010,625	\$ -	\$ 309,780	\$ 3,222	\$ -	\$ -
Receipts:							
Taxes	354,738	420,947	350,790	74,531	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	7,395,751	40,000	44,277
Total receipts	<u>354,738</u>	<u>420,947</u>	<u>350,790</u>	<u>74,531</u>	<u>7,395,751</u>	<u>40,000</u>	<u>44,277</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	355,769	1,243,299	350,790	-	7,396,150	-	-
Total disbursements	<u>355,769</u>	<u>1,243,299</u>	<u>350,790</u>	<u>-</u>	<u>7,396,150</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(1,031)</u>	<u>(822,352)</u>	<u>-</u>	<u>74,531</u>	<u>(399)</u>	<u>40,000</u>	<u>44,277</u>
Cash and investments - ending	<u>\$ 8,214</u>	<u>\$ 188,273</u>	<u>\$ -</u>	<u>\$ 384,311</u>	<u>\$ 2,823</u>	<u>\$ 40,000</u>	<u>\$ 44,277</u>

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Riverboat - County Share	Co General CSB Incentive	Co Offender Transportation Fund	Clerk's Child Support	Clerk's Court Fees	Treasurer Fund Ledger	Prosecuting Attorney's Trust
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 1,145	\$ 11,467	\$ 390,129	\$ 100
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	33,136	-	-	-	-	-	-
Charges for services	-	8,630	-	-	-	-	-
Fines and forfeits	-	-	63	-	-	-	-
Other receipts	156,819	30,163	-	129,681	638,788	8,903,595	23,549
Total receipts	<u>189,955</u>	<u>38,793</u>	<u>63</u>	<u>129,681</u>	<u>638,788</u>	<u>8,903,595</u>	<u>23,549</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	781	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	128,185	642,526	9,074,789	23,129
Total disbursements	<u>-</u>	<u>-</u>	<u>781</u>	<u>128,185</u>	<u>642,526</u>	<u>9,074,789</u>	<u>23,129</u>
Excess (deficiency) of receipts over disbursements	<u>189,955</u>	<u>38,793</u>	<u>(718)</u>	<u>1,496</u>	<u>(3,738)</u>	<u>(171,194)</u>	<u>420</u>
Cash and investments - ending	<u>\$ 189,955</u>	<u>\$ 38,793</u>	<u>\$ (718)</u>	<u>\$ 2,641</u>	<u>\$ 7,729</u>	<u>\$ 218,935</u>	<u>\$ 520</u>

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Probation	Warren County Home	Reassessment	Probation User Fees	Warren Co Law Enforcement	Infraction Deferments	Riverboat Revenue Sharing Fund
Cash and investments - beginning	\$ 741	\$ 283	\$ 217,238	\$ 115	\$ 2,352	\$ 47,098	\$ 156,426
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	15,286	-
Other receipts	16,665	19,900	669	-	-	-	19,943
Total receipts	<u>16,665</u>	<u>19,900</u>	<u>669</u>	<u>-</u>	<u>-</u>	<u>15,286</u>	<u>19,943</u>
Disbursements:							
Personal services	-	-	8,652	-	-	2,120	-
Supplies	-	-	2,997	-	-	1,568	-
Other services and charges	-	-	81,923	-	-	5,052	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	16,189	19,900	1,095	-	-	4,822	176,369
Total disbursements	<u>16,189</u>	<u>19,900</u>	<u>94,667</u>	<u>-</u>	<u>-</u>	<u>13,562</u>	<u>176,369</u>
Excess (deficiency) of receipts over disbursements	<u>476</u>	<u>-</u>	<u>(93,998)</u>	<u>-</u>	<u>-</u>	<u>1,724</u>	<u>(156,426)</u>
Cash and investments - ending	<u>\$ 1,217</u>	<u>\$ 283</u>	<u>\$ 123,240</u>	<u>\$ 115</u>	<u>\$ 2,352</u>	<u>\$ 48,822</u>	<u>\$ -</u>

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Cedit Homestead Credit	Probation Administration Fee	County Public Safety-Loit	Bi-State Drug Task Force	Sheriff's Radio Grant	Rescue Donations Fund	Bail Administration Fee Fund
Cash and investments - beginning	\$ 2,609	\$ 450	\$ 733,464	\$ 7,437	\$ 1	\$ 285	\$ 19,808
Receipts:							
Taxes	100,738	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	309,295	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	2,980
Other receipts	-	-	1,339	-	-	-	-
Total receipts	<u>100,738</u>	<u>-</u>	<u>310,634</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,980</u>
Disbursements:							
Personal services	-	-	84,415	-	-	-	-
Supplies	-	-	1,143	-	-	-	-
Other services and charges	-	-	198,976	-	-	-	-
Capital outlay	-	-	74,402	696	-	-	-
Other disbursements	101,354	-	14,494	-	-	-	-
Total disbursements	<u>101,354</u>	<u>-</u>	<u>373,430</u>	<u>696</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(616)</u>	<u>-</u>	<u>(62,796)</u>	<u>(696)</u>	<u>-</u>	<u>-</u>	<u>2,980</u>
Cash and investments - ending	<u>\$ 1,993</u>	<u>\$ 450</u>	<u>\$ 670,668</u>	<u>\$ 6,741</u>	<u>\$ 1</u>	<u>\$ 285</u>	<u>\$ 22,788</u>

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Dui Grant Fund	Probation Off In/Out Patient	Welfare Reform Local Plan	Security Protection (Recorder)	Alcohol & Drug Abuse Fund	Bridge 91 Fund	Homestead Credit Rebate
Cash and investments - beginning	\$ 1	\$ 1,650	\$ 420	\$ 13,756	\$ 2,142	\$ 33,428	\$ 14,247
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	2,357	-	-	-
Fines and forfeits	-	-	-	-	4,830	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	2,357	4,830	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	2,087	6,000	-	-
Total disbursements	-	-	-	2,087	6,000	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	270	(1,170)	-	-
Cash and investments - ending	\$ 1	\$ 1,650	\$ 420	\$ 14,026	\$ 972	\$ 33,428	\$ 14,247

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Co Economic Dev Tax-Cedit	911 Wireless	Co Share Sex Offender Registration	State Share Sex Offender Registration	Serv Fee Sheriff Retirement	Hea 1001-08 Hsc Fund	Transient Vendor Fund
Cash and investments - beginning	\$ 834,056	\$ 123,144	\$ 545	\$ -	\$ 601	\$ 82	\$ 75
Receipts:							
Taxes	316,203	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	49,869	90	10	-	-	-
Fines and forfeits	-	-	-	-	1,995	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>316,203</u>	<u>49,869</u>	<u>90</u>	<u>10</u>	<u>1,995</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	53,368	-	-	-	1,860	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	350,300	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	10	320	740	-
Total disbursements	<u>403,668</u>	<u>-</u>	<u>-</u>	<u>10</u>	<u>2,180</u>	<u>740</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(87,465)</u>	<u>49,869</u>	<u>90</u>	<u>-</u>	<u>(185)</u>	<u>(740)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 746,591</u>	<u>\$ 173,013</u>	<u>\$ 635</u>	<u>\$ -</u>	<u>\$ 416</u>	<u>\$ (658)</u>	<u>\$ 75</u>

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Certificate Sale Fund	County Prisoner Reimbursement	Co Ccd Fund	Followell Principal Trust	Principal Congressional	Excess Property Tax Replacement	Sale Of Co Owned Property
Cash and investments - beginning	\$ 3,598	\$ 220	\$ 112,968	\$ 115,136	\$ 61,265	\$ 16,226	\$ 61,008
Receipts:							
Taxes	-	-	161,113	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	16,558	-	-	-	-
Charges for services	-	970	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	400	223	486	259	-	2,801
Total receipts	-	1,370	177,894	486	259	-	2,801
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	151,758	-	-	-	-
Total disbursements	-	-	151,758	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	1,370	26,136	486	259	-	2,801
Cash and investments - ending	<u>\$ 3,598</u>	<u>\$ 1,590</u>	<u>\$ 139,104</u>	<u>\$ 115,622</u>	<u>\$ 61,524</u>	<u>\$ 16,226</u>	<u>\$ 63,809</u>

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Payroll	State Share Del Tax & Penalty	State Cont Ed Fund	Sheriff's Pension	Self Insurance	Followell Expendable Trust	Totals
Cash and investments - beginning	\$ 159,961	\$ -	\$ 138	\$ 216,973	\$ 5,607	\$ 48,916	\$ 10,948,314
Receipts:							
Taxes	-	-	-	-	-	-	6,283,382
Licenses and permits	-	-	-	-	-	-	14,862
Intergovernmental	-	-	-	-	-	-	1,730,455
Charges for services	-	-	-	-	-	-	1,069,652
Fines and forfeits	-	-	-	-	-	-	97,582
Other receipts	1,360,043	81	-	116,780	943,495	34,617	20,733,380
Total receipts	<u>1,360,043</u>	<u>81</u>	<u>-</u>	<u>116,780</u>	<u>943,495</u>	<u>34,617</u>	<u>29,929,313</u>
Disbursements:							
Personal services	1,160,100	-	-	-	-	-	5,455,756
Supplies	-	-	-	-	-	-	811,552
Other services and charges	-	-	-	-	-	-	1,719,231
Capital outlay	-	-	-	-	-	-	188,505
Other disbursements	13,482	81	-	21,706	937,633	17,251	21,455,541
Total disbursements	<u>1,173,582</u>	<u>81</u>	<u>-</u>	<u>21,706</u>	<u>937,633</u>	<u>17,251</u>	<u>29,630,585</u>
Excess (deficiency) of receipts over disbursements	<u>186,461</u>	<u>-</u>	<u>-</u>	<u>95,074</u>	<u>5,862</u>	<u>17,366</u>	<u>298,728</u>
Cash and investments - ending	<u>\$ 346,422</u>	<u>\$ -</u>	<u>\$ 138</u>	<u>\$ 312,047</u>	<u>\$ 11,469</u>	<u>\$ 66,282</u>	<u>\$ 11,247,042</u>

WARREN COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2011

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 34,823</u>	<u>\$ 169,506</u>

WARREN COUNTY
 SCHEDULE OF LEASES AND DEBT
 Decemeber 31, 2011

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
Notes and loans payable	Energy Savings Contract	\$ 389,101	\$ 151,758

WARREN COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2011

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	\$ 205,935
Infrastructure	23,470,500
Buildings	3,716,808
Improvements other than buildings	105,269
Machinery, equipment and vehicles	7,539,787
Total governmental activities	35,038,299
Total capital assets	\$ 35,038,299

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
County Treasurer

WARREN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 27, 2012, with Michelle Hetrick, Auditor; Robin Weston-Hubner, Treasurer; and Thomas A. Hetrick, President of the Board of County Commissioners.