

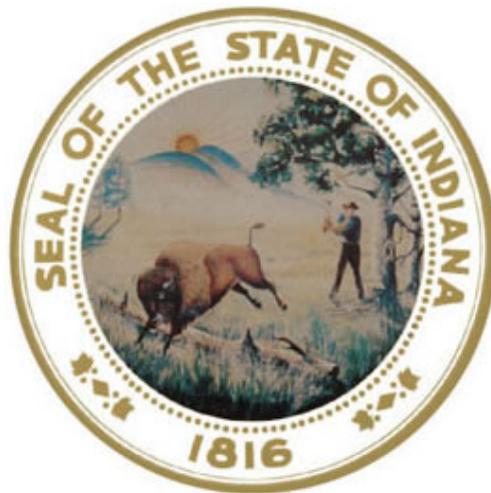
**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

FINANCIAL STATEMENT EXAMINATION REPORT

OF

WARREN COUNTY, INDIANA

January 1, 2012 to December 31, 2012



**FILED**  
04/16/2015



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Michelle Hetrick Robin Weston-Hubner	01-01-11 to 12-31-14 01-01-15 to 12-31-18
County Treasurer	Robin Weston-Hubner Lori Heidenreich	01-01-09 to 12-31-14 01-01-15 to 12-31-16
Clerk of the Circuit Court	Debra L. Hiatt	01-01-11 to 12-31-18
County Sheriff	Russell Hart William Miller	01-01-11 to 12-31-14 01-01-15 to 12-31-18
County Recorder	Melissa Drake Monie Cronk	01-01-11 to 12-31-14 01-01-15 to 12-31-18
President of the Board of County Commissioners	Thomas A. Hetrick	01-01-12 to 12-31-15
President of the County Council	John D. Comer	01-01-12 to 12-31-15



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF WARREN COUNTY, INDIANA

We have examined the accompanying financial statement of Warren County (County), for the year ended December 31, 2012. The financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on the financial statement 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 Indiana 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 effects on the financial statement of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the matter discussed in the preceding paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2012.

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, 2012, on the basis of accounting described in Note 1.

Included in the financial statement are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16), enhanced wireless emergency telephone fees (IC 36-8-16.5), and statewide 911 services fees (IC 36-8-16.7). In accordance with Indiana Code 36-8-16-14, Indiana Code 36-8-16.5-41, and Indiana Code 36-8-16.7-38, these fees have been subject to an annual examination performed by the Indiana 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.

*Paul D. Joyce*  
Paul D. Joyce, CPA  
State Examiner

January 29, 2015

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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, 2012

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
After Settlement Collections	\$ 218,935	\$ 9,846,177	\$ 9,874,193	\$ 190,919
Sheriff's Inmate Trust	323	29,375	29,580	118
Prosecutors Check Deception Program	520	30,316	30,402	434
Jail Commissary	6,001	45,576	44,068	7,509
Clerk's Trust	46,352	380,277	397,667	28,962
County Home Residents' Trust	283	15,165	15,165	283
Sheriff's Cashbook	741	37,070	36,008	1,803
Recorder's Cashbook	4,499	49,076	48,974	4,601
General	3,385,135	4,826,267	3,990,123	4,221,279
Accident Report	4,220	651	2,951	1,920
CEDIT County Share	746,591	425,972	400,423	772,140
City and Town Court Costs	1,751	2,973	2,100	2,624
Clerk's Records Perpetuation	11,564	3,313	-	14,877
Congressional School Interest	34,353	-	2,173	32,180
Congressional School Principal	61,524	151	-	61,675
Prisoner Reimbursement For Incarceration	1,590	9,194	-	10,784
Sales Disclosure - County Share	2,544	1,371	-	3,915
Cumulative Bridge	363,522	348,096	213,378	498,240
Cumulative Capital Development	-	14,274	14,274	-
Drug Free Community	888	8,311	4,950	4,249
Emergency Telephone System	327,808	24,427	352,235	-
Extradition	31,376	-	-	31,376
Firearms Training	18,685	4,190	-	22,875
General Drain Improvement	9,798	20,931	9,960	20,769
Health	104,821	126,264	120,073	111,012
Identification Security Protection	14,026	1,002	-	15,028
Levy Excess	1,912	29,912	-	31,824
Local Road and Street	160,339	90,560	46,459	204,440
LOIT Public Safety - County Share	670,668	417,007	356,403	731,272
Misdemeanant	11,280	7,050	3,285	15,045
Motor Vehicle Highway	563,543	1,572,380	1,624,327	511,596
Rainy Day	898,421	1,825	75,900	824,346
Reassessment - 2009	123,240	236	72,303	51,173
Reassessment - 2015	97,662	96,890	19,690	174,862
Recorder's Records Perpetuation	28,376	16,334	3,087	41,623
Riverboat	189,955	33,698	-	223,653
Sex and Violent Offender Administration	635	90	-	725
Supp Public Def Service Fee	179,220	14,252	-	193,472
Surplus Tax	529	15,335	14,600	1,264
Surveyor's Corner Perpetuation	2,394	2,465	3,025	1,834
Tax Sale Redemption	641	8,307	8,307	641
Tax Sale Surplus	29,048	7,457	13,553	22,952
Wireless Emergency Telephone System	173,013	22,350	195,363	-
Guardian Ad Litem User Fee	5,347	-	-	5,347
Election and Registration	258,251	33,118	55,281	236,088
County Elected Officials Training	327	1,002	-	1,329
Park And Recreation	42,711	129	-	42,840
County Offender Transportation Fund	(718)	563	-	(155)
Statewide 911	-	598,145	2,534	595,611
Adult Probation Administrative	137,312	18,724	4,531	151,505
Juvenile Probation Administrative	4,388	95	700	3,783
County User Fee	18,515	-	-	18,515
Drainage Maintenance	101,376	37,791	53,403	85,764
Drug Task Force	6,741	-	696	6,045

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, 2012  
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
K-9	117	-	-	117
Donations	285	-	-	285
Payroll Clearing	346,422	1,135,990	1,311,255	171,157
Settlement	2,823	7,837,643	7,838,247	2,219
LOIT Prop Tax Oper Levies Replace	188,273	563,352	751,625	-
LOIT Public Safety	-	469,460	469,460	-
LOIT Stabilization	384,311	66,893	39,685	411,519
CEDIT Homestead Credit	1,993	134,796	105,514	31,275
HEA 1001 State Homestead Credit	(658)	72	-	(586)
Homestead Credit Rebate	14,247	-	-	14,247
LOIT PTRC	8,214	471,768	362,666	117,316
Infraction Judgements	48,822	15,173	11,330	52,665
Overweight Vehicle Fines	-	2,898	1,828	1,070
Sales Disclosure - State Share	215	1,165	1,205	175
Sex and Violent Offender Admin - State	-	10	10	-
Inheritance Tax	40,833	283,182	304,824	19,191
Education Plate Fees Agency	75	431	506	-
Riverboat Revenue Sharing	-	17,659	17,659	-
93.563 Title IV-D Incentive	38,793	5,196	-	43,989
93.563 Prosecutor IV-D Incentive-Post Oct '99	39,541	7,820	117	47,244
93.563 Clerk IV-D Incentive-Post Oct '99	44,277	5,196	-	49,473
Alcohol and Drug Services	972	6,582	5,950	1,604
County Law Enforcement Cont Ed	15,505	3,353	819	18,039
Jury Pay	37,587	1,936	-	39,523
Transient Vendor Fee	75	-	-	75
Pretrial Diversion	36,193	6,824	900	42,117
Bail Admin Fee	22,788	4,218	-	27,006
Probation Admin Fee	450	-	-	450
Service Fee Sheriff Ret	416	1,685	1,711	390
County User Fee Probation	115	-	1,122	(1,007)
BAC Drug Screens	-	392	660	(268)
Sale of County Owned Property	63,809	14,259	-	78,068
State Cont Ed Fund	138	-	-	138
Followell Expendable Trust	66,282	27,773	10,406	83,649
Followell Principal Trust	115,623	284	-	115,907
Local Emergency Planning Comm	15,461	3,231	1,308	17,384
Bridge 91	33,428	-	-	33,428
Warren Co Law Enforcement	2,352	-	-	2,352
Prob Off In/Out Patient	1,650	-	-	1,650
Welfare Reform Local Plan	420	-	-	420
Certificate Sale	3,598	10,294	7,994	5,898
County Interstate Compact	375	-	-	375
Excess Property Tax Replacement	16,226	-	-	16,226
Bi Co Accountability Court Grant	40,000	30,750	28,142	42,608
EMA Performance Grant	-	3,216	3,216	-
County Cum Capital Development	139,104	173,921	151,758	161,267
Clerk's Child Support	2,640	153,801	154,371	2,070
Clerk's Court Fees	13,589	243,270	244,538	12,321
Probation	1,217	19,894	20,312	799
Self Insurance	11,468	1,261,157	1,195,724	76,901
Totals	<u>\$ 10,903,040</u>	<u>\$ 32,261,678</u>	<u>\$ 31,187,006</u>	<u>\$ 11,977,712</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 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 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 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.

WARREN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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, 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 Capitol 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. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

*Funding Policy*

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

*C. County Police Benefit Plan*

*Plan Description*

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

*Funding Policy*

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

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of disbursements in excess of receipts and available cash balances.

WARREN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 8. Restatement**

For the year ended December 31, 2012, changes were made to the beginning balances of some of the funds in the current year financial statement to more appropriately reflect financial activity of the County. This includes elimination of the County Police Retirement and Benefit Plan's fund discussed in Note 6. The following schedule presents a summary of restated beginning balances.

Fund	Balance as of December 31, 2011	Prior Period Adjustment	Balance as of January 1, 2012
Sheriff's Pension Trust	\$ 312,047	\$ (312,047)	\$ -
Recorder's Cashbook	43,331	(38,832)	4,499
Clerk's Trust	46,073	279	46,352
Sheriff's Cashbook	-	741	741
Clerk's Court Fees	7,729	5,860	13,589
Totals	<u>\$ 409,180</u>	<u>\$ (343,999)</u>	<u>\$ 65,181</u>

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## SUPPLEMENTARY INFORMATION - UNAUDITED

For additional financial information, the County's 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, 2012

	After Settlement Collections	Sheriff's Inmate Trust	Prosecutors Check Deception Program	Jail Commissary	Clerk's Trust	County Home Residents' Trust	Sheriff's Cashbook
Cash and investments - beginning	\$ 218,935	\$ 323	\$ 520	\$ 6,001	\$ 46,352	\$ 283	\$ 741
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	9,846,177	29,375	30,316	45,576	380,277	15,165	37,070
Total receipts	<u>9,846,177</u>	<u>29,375</u>	<u>30,316</u>	<u>45,576</u>	<u>380,277</u>	<u>15,165</u>	<u>37,070</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	9,874,193	29,580	30,402	44,068	397,667	15,165	36,008
Total disbursements	<u>9,874,193</u>	<u>29,580</u>	<u>30,402</u>	<u>44,068</u>	<u>397,667</u>	<u>15,165</u>	<u>36,008</u>
Excess (deficiency) of receipts over disbursements	<u>(28,016)</u>	<u>(205)</u>	<u>(86)</u>	<u>1,508</u>	<u>(17,390)</u>	<u>-</u>	<u>1,062</u>
Cash and investments - ending	<u>\$ 190,919</u>	<u>\$ 118</u>	<u>\$ 434</u>	<u>\$ 7,509</u>	<u>\$ 28,962</u>	<u>\$ 283</u>	<u>\$ 1,803</u>

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Recorder's Cashbook	General	Accident Report	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	Congressional School Interest
Cash and investments - beginning	\$ 4,499	\$ 3,385,135	\$ 4,220	\$ 746,591	\$ 1,751	\$ 11,564	\$ 34,353
Receipts:							
Taxes	-	4,067,072	-	425,972	-	-	-
Licenses and permits	-	8,423	-	-	-	-	-
Intergovernmental	-	266,820	-	-	-	-	-
Charges for services	-	395,667	651	-	-	-	-
Fines and forfeits	-	39,434	-	-	2,973	3,313	-
Other receipts	49,076	48,851	-	-	-	-	-
Total receipts	<u>49,076</u>	<u>4,826,267</u>	<u>651</u>	<u>425,972</u>	<u>2,973</u>	<u>3,313</u>	<u>-</u>
Disbursements:							
Personal services	-	3,070,827	-	-	-	-	-
Supplies	-	150,004	-	-	-	-	-
Other services and charges	-	728,893	-	-	-	-	-
Capital outlay	-	11,871	-	-	-	-	-
Other disbursements	48,974	28,528	2,951	400,423	2,100	-	2,173
Total disbursements	<u>48,974</u>	<u>3,990,123</u>	<u>2,951</u>	<u>400,423</u>	<u>2,100</u>	<u>-</u>	<u>2,173</u>
Excess (deficiency) of receipts over disbursements	<u>102</u>	<u>836,144</u>	<u>(2,300)</u>	<u>25,549</u>	<u>873</u>	<u>3,313</u>	<u>(2,173)</u>
Cash and investments - ending	<u>\$ 4,601</u>	<u>\$ 4,221,279</u>	<u>\$ 1,920</u>	<u>\$ 772,140</u>	<u>\$ 2,624</u>	<u>\$ 14,877</u>	<u>\$ 32,180</u>

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Congressional School Principal	Prisoner Reimbursement For Incarceration	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Emergency Telephone System
Cash and investments - beginning	\$ 61,524	\$ 1,590	\$ 2,544	\$ 363,522	\$ -	\$ 888	\$ 327,808
Receipts:							
Taxes	-	-	-	252,300	12,567	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	22,722	1,707	-	-
Charges for services	-	9,194	-	72,288	-	-	24,427
Fines and forfeits	-	-	-	-	-	8,311	-
Other receipts	151	-	1,371	786	-	-	-
Total receipts	<u>151</u>	<u>9,194</u>	<u>1,371</u>	<u>348,096</u>	<u>14,274</u>	<u>8,311</u>	<u>24,427</u>
Disbursements:							
Personal services	-	-	-	44,287	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	61,803	-	-	-
Capital outlay	-	-	-	107,288	-	-	-
Other disbursements	-	-	-	-	14,274	4,950	352,235
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>213,378</u>	<u>14,274</u>	<u>4,950</u>	<u>352,235</u>
Excess (deficiency) of receipts over disbursements	<u>151</u>	<u>9,194</u>	<u>1,371</u>	<u>134,718</u>	<u>-</u>	<u>3,361</u>	<u>(327,808)</u>
Cash and investments - ending	<u>\$ 61,675</u>	<u>\$ 10,784</u>	<u>\$ 3,915</u>	<u>\$ 498,240</u>	<u>\$ -</u>	<u>\$ 4,249</u>	<u>\$ -</u>

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Extradition	Firearms Training	General Drain Improvement	Health	Identification Security Protection	Levy Excess	Local Road and Street
Cash and investments - beginning	\$ 31,376	\$ 18,685	\$ 9,798	\$ 104,821	\$ 14,026	\$ 1,912	\$ 160,339
Receipts:							
Taxes	-	-	20,931	97,718	-	29,912	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	8,801	-	-	-
Charges for services	-	4,190	-	7,016	1,002	-	90,560
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	12,729	-	-	-
Total receipts	<u>-</u>	<u>4,190</u>	<u>20,931</u>	<u>126,264</u>	<u>1,002</u>	<u>29,912</u>	<u>90,560</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	46,459
Other services and charges	-	-	9,960	83,126	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	36,947	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>9,960</u>	<u>120,073</u>	<u>-</u>	<u>-</u>	<u>46,459</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>4,190</u>	<u>10,971</u>	<u>6,191</u>	<u>1,002</u>	<u>29,912</u>	<u>44,101</u>
Cash and investments - ending	<u>\$ 31,376</u>	<u>\$ 22,875</u>	<u>\$ 20,769</u>	<u>\$ 111,012</u>	<u>\$ 15,028</u>	<u>\$ 31,824</u>	<u>\$ 204,440</u>

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	LOIT Public Safety - County Share	Misdemeanant	Motor Vehicle Highway	Rainy Day	Reassessment - 2009	Reassessment - 2015	Recorder's Records Perpetuation
Cash and investments - beginning	\$ 670,668	\$ 11,280	\$ 563,543	\$ 898,421	\$ 123,240	\$ 97,662	\$ 28,376
Receipts:							
Taxes	-	-	-	-	-	88,885	-
Licenses and permits	-	-	400	-	-	-	-
Intergovernmental	-	-	1,376,106	-	-	8,005	-
Charges for services	415,019	7,050	133,190	-	-	-	16,334
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,988	-	62,684	1,825	236	-	-
Total receipts	<u>417,007</u>	<u>7,050</u>	<u>1,572,380</u>	<u>1,825</u>	<u>236</u>	<u>96,890</u>	<u>16,334</u>
Disbursements:							
Personal services	178,913	-	867,236	-	10,432	-	-
Supplies	835	-	608,893	-	1,738	-	-
Other services and charges	55,083	-	148,198	75,900	59,340	19,690	3,087
Capital outlay	73,461	-	-	-	793	-	-
Other disbursements	48,111	3,285	-	-	-	-	-
Total disbursements	<u>356,403</u>	<u>3,285</u>	<u>1,624,327</u>	<u>75,900</u>	<u>72,303</u>	<u>19,690</u>	<u>3,087</u>
Excess (deficiency) of receipts over disbursements	<u>60,604</u>	<u>3,765</u>	<u>(51,947)</u>	<u>(74,075)</u>	<u>(72,067)</u>	<u>77,200</u>	<u>13,247</u>
Cash and investments - ending	<u>\$ 731,272</u>	<u>\$ 15,045</u>	<u>\$ 511,596</u>	<u>\$ 824,346</u>	<u>\$ 51,173</u>	<u>\$ 174,862</u>	<u>\$ 41,623</u>

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Riverboat	Sex and Violent Offender Administration	Supp Public Def Service Fee	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 189,955	\$ 635	\$ 179,220	\$ 529	\$ 2,394	\$ 641	\$ 29,048
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	32,742	90	-	14,621	2,465	-	-
Fines and forfeits	-	-	14,252	-	-	-	-
Other receipts	956	-	-	714	-	8,307	7,457
Total receipts	<u>33,698</u>	<u>90</u>	<u>14,252</u>	<u>15,335</u>	<u>2,465</u>	<u>8,307</u>	<u>7,457</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	3,025	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	14,600	-	8,307	13,553
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,600</u>	<u>3,025</u>	<u>8,307</u>	<u>13,553</u>
Excess (deficiency) of receipts over disbursements	<u>33,698</u>	<u>90</u>	<u>14,252</u>	<u>735</u>	<u>(560)</u>	<u>-</u>	<u>(6,096)</u>
Cash and investments - ending	<u>\$ 223,653</u>	<u>\$ 725</u>	<u>\$ 193,472</u>	<u>\$ 1,264</u>	<u>\$ 1,834</u>	<u>\$ 641</u>	<u>\$ 22,952</u>

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Wireless Emergency Telephone System	Guardian Ad Litem User Fee	Election and Registration	County Elected Officials Training	Park And Recreation	County Offender Transportation Fund	Statewide 911
Cash and investments - beginning	\$ 173,013	\$ 5,347	\$ 258,251	\$ 327	\$ 42,711	\$ (718)	\$ -
Receipts:							
Taxes	-	-	29,812	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	2,684	-	-	-	-
Charges for services	22,350	-	-	1,002	-	-	60,038
Fines and forfeits	-	-	-	-	-	563	-
Other receipts	-	-	622	-	129	-	538,107
Total receipts	<u>22,350</u>	<u>-</u>	<u>33,118</u>	<u>1,002</u>	<u>129</u>	<u>563</u>	<u>598,145</u>
Disbursements:							
Personal services	-	-	27,385	-	-	-	-
Supplies	-	-	496	-	-	-	-
Other services and charges	-	-	27,400	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	195,363	-	-	-	-	-	2,534
Total disbursements	<u>195,363</u>	<u>-</u>	<u>55,281</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,534</u>
Excess (deficiency) of receipts over disbursements	<u>(173,013)</u>	<u>-</u>	<u>(22,163)</u>	<u>1,002</u>	<u>129</u>	<u>563</u>	<u>595,611</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 5,347</u>	<u>\$ 236,088</u>	<u>\$ 1,329</u>	<u>\$ 42,840</u>	<u>\$ (155)</u>	<u>\$ 595,611</u>

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Adult Probation Administrative	Juvenile Probation Administrative	County User Fee	Drainage Maintenance	Drug Task Force	K-9	Donations
Cash and investments - beginning	\$ 137,312	\$ 4,388	\$ 18,515	\$ 101,376	\$ 6,741	\$ 117	\$ 285
Receipts:							
Taxes	-	-	-	37,791	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	18,724	95	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>18,724</u>	<u>95</u>	<u>-</u>	<u>37,791</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	1,301	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	3,230	200	-	32,472	-	-	-
Capital outlay	-	-	-	-	696	-	-
Other disbursements	-	500	-	20,931	-	-	-
Total disbursements	<u>4,531</u>	<u>700</u>	<u>-</u>	<u>53,403</u>	<u>696</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>14,193</u>	<u>(605)</u>	<u>-</u>	<u>(15,612)</u>	<u>(696)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 151,505</u>	<u>\$ 3,783</u>	<u>\$ 18,515</u>	<u>\$ 85,764</u>	<u>\$ 6,045</u>	<u>\$ 117</u>	<u>\$ 285</u>

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Payroll Clearing	Settlement	LOIT Prop Tax Oper Levies Replace	LOIT Public Safety	LOIT Stabilization	CEDIT Homestead Credit	HEA 1001 State Homestead Credit
Cash and investments - beginning	\$ 346,422	\$ 2,823	\$ 188,273	\$ -	\$ 384,311	\$ 1,993	\$ (658)
Receipts:							
Taxes	-	-	563,352	-	-	134,796	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	469,460	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,135,990	7,837,643	-	-	66,893	-	72
Total receipts	<u>1,135,990</u>	<u>7,837,643</u>	<u>563,352</u>	<u>469,460</u>	<u>66,893</u>	<u>134,796</u>	<u>72</u>
Disbursements:							
Personal services	985,039	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	316,554	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	9,662	7,838,247	751,625	469,460	39,685	105,514	-
Total disbursements	<u>1,311,255</u>	<u>7,838,247</u>	<u>751,625</u>	<u>469,460</u>	<u>39,685</u>	<u>105,514</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(175,265)</u>	<u>(604)</u>	<u>(188,273)</u>	<u>-</u>	<u>27,208</u>	<u>29,282</u>	<u>72</u>
Cash and investments - ending	<u>\$ 171,157</u>	<u>\$ 2,219</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 411,519</u>	<u>\$ 31,275</u>	<u>\$ (586)</u>

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Homestead Credit Rebate	LOIT PTRC	Infraction Judgements	Overweight Vehicle Fines	Sales Disclosure - State Share	Sex and Violent Offender Admin - State	Inheritance Tax
Cash and investments - beginning	\$ 14,247	\$ 8,214	\$ 48,822	\$ -	\$ 215	\$ -	\$ 40,833
Receipts:							
Taxes	-	471,768	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	283,182
Charges for services	-	-	-	-	-	10	-
Fines and forfeits	-	-	15,173	2,898	-	-	-
Other receipts	-	-	-	-	1,165	-	-
Total receipts	<u>-</u>	<u>471,768</u>	<u>15,173</u>	<u>2,898</u>	<u>1,165</u>	<u>10</u>	<u>283,182</u>
Disbursements:							
Personal services	-	-	2,627	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	3,030	-	-	-	-
Capital outlay	-	-	993	-	-	-	-
Other disbursements	-	362,666	4,680	1,828	1,205	10	304,824
Total disbursements	<u>-</u>	<u>362,666</u>	<u>11,330</u>	<u>1,828</u>	<u>1,205</u>	<u>10</u>	<u>304,824</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>109,102</u>	<u>3,843</u>	<u>1,070</u>	<u>(40)</u>	<u>-</u>	<u>(21,642)</u>
Cash and investments - ending	<u>\$ 14,247</u>	<u>\$ 117,316</u>	<u>\$ 52,665</u>	<u>\$ 1,070</u>	<u>\$ 175</u>	<u>\$ -</u>	<u>\$ 19,191</u>

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Education Plate Fees Agency	Riverboat Revenue Sharing	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Alcohol and Drug Services	County Law Enforcement Cont Ed
Cash and investments - beginning	\$ 75	\$ -	\$ 38,793	\$ 39,541	\$ 44,277	\$ 972	\$ 15,505
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	17,659	-	-	-	-	-
Charges for services	-	-	5,196	7,820	5,196	-	-
Fines and forfeits	-	-	-	-	-	6,582	3,353
Other receipts	431	-	-	-	-	-	-
Total receipts	431	17,659	5,196	7,820	5,196	6,582	3,353
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	819
Capital outlay	-	-	-	-	-	-	-
Other disbursements	506	17,659	-	117	-	5,950	-
Total disbursements	506	17,659	-	117	-	5,950	819
Excess (deficiency) of receipts over disbursements	(75)	-	5,196	7,703	5,196	632	2,534
Cash and investments - ending	\$ -	\$ -	\$ 43,989	\$ 47,244	\$ 49,473	\$ 1,604	\$ 18,039

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Jury Pay	Transient Vendor Fee	Pretrial Diversion	Bail Admin Fee	Probation Admin Fee	Service Fee Sheriff Ret	County User Fee Probation
Cash and investments - beginning	\$ 37,587	\$ 75	\$ 36,193	\$ 22,788	\$ 450	\$ 416	\$ 115
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	1,936	-	6,824	4,218	-	1,685	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>1,936</u>	<u>-</u>	<u>6,824</u>	<u>4,218</u>	<u>-</u>	<u>1,685</u>	<u>-</u>
Disbursements:							
Personal services	-	-	900	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	1,711	1,122
Total disbursements	<u>-</u>	<u>-</u>	<u>900</u>	<u>-</u>	<u>-</u>	<u>1,711</u>	<u>1,122</u>
Excess (deficiency) of receipts over disbursements	<u>1,936</u>	<u>-</u>	<u>5,924</u>	<u>4,218</u>	<u>-</u>	<u>(26)</u>	<u>(1,122)</u>
Cash and investments - ending	<u>\$ 39,523</u>	<u>\$ 75</u>	<u>\$ 42,117</u>	<u>\$ 27,006</u>	<u>\$ 450</u>	<u>\$ 390</u>	<u>\$ (1,007)</u>

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	BAC Drug Screens	Sale of County Owned Property	State Cont Ed Fund	Followell Expendable Trust	Followell Principal Trust	Local Emergency Planning Comm	Bridge 91
Cash and investments - beginning	\$ -	\$ 63,809	\$ 138	\$ 66,282	\$ 115,623	\$ 15,461	\$ 33,428
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	3,210	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	392	14,259	-	27,773	284	21	-
Total receipts	<u>392</u>	<u>14,259</u>	<u>-</u>	<u>27,773</u>	<u>284</u>	<u>3,231</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	660	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	10,406	-	1,308	-
Total disbursements	<u>660</u>	<u>-</u>	<u>-</u>	<u>10,406</u>	<u>-</u>	<u>1,308</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(268)</u>	<u>14,259</u>	<u>-</u>	<u>17,367</u>	<u>284</u>	<u>1,923</u>	<u>-</u>
Cash and investments - ending	<u>\$ (268)</u>	<u>\$ 78,068</u>	<u>\$ 138</u>	<u>\$ 83,649</u>	<u>\$ 115,907</u>	<u>\$ 17,384</u>	<u>\$ 33,428</u>

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	Warren Co Law Enforcement	Prob Off In/Out Patient	Welfare Reform Local Plan	Certificate Sale	County Interstate Compact	Excess Property Tax Replacement	Bi Co Accountability Court Grant
Cash and investments - beginning	\$ 2,352	\$ 1,650	\$ 420	\$ 3,598	\$ 375	\$ 16,226	\$ 40,000
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	30,000
Fines and forfeits	-	-	-	-	-	-	750
Other receipts	-	-	-	10,294	-	-	-
Total receipts	-	-	-	10,294	-	-	30,750
Disbursements:							
Personal services	-	-	-	-	-	-	28,142
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	435	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	7,559	-	-	-
Total disbursements	-	-	-	7,994	-	-	28,142
Excess (deficiency) of receipts over disbursements	-	-	-	2,300	-	-	2,608
Cash and investments - ending	\$ 2,352	\$ 1,650	\$ 420	\$ 5,898	\$ 375	\$ 16,226	\$ 42,608

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2012  
 (Continued)

	EMA Performance Grant	County Cum Capital Development	Clerk's Child Support	Clerk's Court Fees	Probation	Self Insurance	Totals
Cash and investments - beginning	\$ -	\$ 139,104	\$ 2,640	\$ 13,589	\$ 1,217	\$ 11,468	\$ 10,903,040
Receipts:							
Taxes	-	159,551	-	-	-	-	6,392,427
Licenses and permits	-	-	-	-	-	-	8,823
Intergovernmental	3,216	14,370	-	-	-	-	2,474,732
Charges for services	-	-	-	-	-	-	1,380,147
Fines and forfeits	-	-	-	-	-	-	112,265
Other receipts	-	-	153,801	243,270	19,894	1,261,157	21,893,284
Total receipts	<u>3,216</u>	<u>173,921</u>	<u>153,801</u>	<u>243,270</u>	<u>19,894</u>	<u>1,261,157</u>	<u>32,261,678</u>
Disbursements:							
Personal services	-	-	-	-	-	-	5,217,089
Supplies	-	-	-	-	-	-	808,425
Other services and charges	-	-	-	-	-	-	1,632,905
Capital outlay	-	-	-	-	-	-	195,102
Other disbursements	3,216	151,758	154,371	244,538	20,312	1,195,724	23,333,485
Total disbursements	<u>3,216</u>	<u>151,758</u>	<u>154,371</u>	<u>244,538</u>	<u>20,312</u>	<u>1,195,724</u>	<u>31,187,006</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>22,163</u>	<u>(570)</u>	<u>(1,268)</u>	<u>(418)</u>	<u>65,433</u>	<u>1,074,672</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 161,267</u>	<u>\$ 2,070</u>	<u>\$ 12,321</u>	<u>\$ 799</u>	<u>\$ 76,901</u>	<u>\$ 11,977,712</u>

WARREN COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2012

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 106,375</u>	<u>\$ 63,400</u>

WARREN COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2012

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
BANC OF AMERICA LEASING	HEATING/AC EQUIPMENT	\$ 75,879	12/1/2003	12/31/2013
CATERPILLAR FINANCIAL SERVICES CORP	GRADER FOR HIGHWAY	20,925	6/16/2012	12/31/2016
HLFB INC	HEATING/AC EQUIPMENT	<u>75,879</u>	12/1/2003	12/31/2013
Total of annual lease payments		<u>\$ 172,683</u>		

WARREN COUNTY  
SCHEDULE OF CAPITAL ASSETS  
December 31, 2012

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.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 205,935
Infrastructure	23,470,500
Buildings	3,716,808
Improvements other than buildings	300,054
Machinery, equipment, and vehicles	<u>7,379,059</u>
Total capital assets	<u>\$ 35,072,356</u>

WARREN COUNTY  
OTHER REPORTS

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

County Auditor  
County Recorder

WARREN COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on January 29, 2015, with Robin Weston-Hubner, County Auditor; John D. Comer, President of the County Council; and Tony Briles, County Commissioner.