

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

FINANCIAL STATEMENT EXAMINATION REPORT
OF

WARREN COUNTY, INDIANA

January 1, 2013 to December 31, 2013



FILED
04/20/2015

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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
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

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, 2013. 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, 2013.

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, 2013, on the basis of accounting described in Note 1.

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, 2013

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
After Settlement Collections	\$ 190,920	\$ 9,720,893	\$ 9,661,710	\$ 250,103
Sheriff's Inmate Trust	118	24,303	24,325	96
Prosecutors Check Deception Program	434	-	-	434
Jail Commissary	7,509	36,167	40,152	3,524
Clerk's Trust	28,962	584,429	547,853	65,538
County Home Residents' Trust	283	-	-	283
Sheriff's Cashbook	1,803	43,797	44,309	1,291
Recorder's Cashbook	4,601	44,130	45,526	3,205
General	4,221,279	3,513,300	3,347,204	4,387,375
Accident Report	1,920	942	-	2,862
CAGIT County Certified Shares	-	1,073,510	578,868	494,642
CEDIT County Share	772,140	420,072	346,349	845,863
City and Town Court Costs	2,624	3,085	4,681	1,028
Clerk's Records Perpetuation	14,877	2,642	-	17,519
Congressional School Interest	32,180	-	1,086	31,094
Congressional School Principal	61,675	-	-	61,675
Prisoner Reimbursement For Incarceration	10,784	3,450	-	14,234
Sales Disclosure - County Share	3,915	1,229	-	5,144
Cumulative Bridge	498,240	374,783	106,730	766,293
Drug Free Community	4,249	6,074	4,900	5,423
Extradition	31,376	522	413	31,485
Firearms Training	22,875	6,220	8,195	20,900
General Drain Improvement	20,769	16,850	2,981	34,638
Health	111,012	107,113	81,483	136,642
Identification Security Protection	15,028	892	565	15,355
Levy Excess	31,824	-	-	31,824
Local Road and Street	204,440	90,540	36,963	258,017
LOIT Public Safety - County Share	731,272	424,434	312,305	843,401
Misdemeanant	15,045	7,050	13,871	8,224
Motor Vehicle Highway	511,596	1,689,475	1,591,394	609,677
Rainy Day	824,346	-	97,753	726,593
Reassessment - 2009	51,173	-	51,173	-
Reassessment - 2015	174,862	146,918	103,583	218,197
Recorder's Records Perpetuation	41,623	15,951	16,774	40,800
Riverboat	223,653	33,122	-	256,775
Sex and Violent Offender Administration	725	45	-	770
Supp Public Def Service Fee	193,472	11,279	-	204,751
Surplus Tax	1,264	6,201	6,165	1,300
Surveyor's Corner Perpetuation	1,834	2,495	2,239	2,090
Tax Sale Redemption	641	4,009	847	3,803
Tax Sale Surplus	22,952	36,496	-	59,448
Guardian Ad Litem User Fee	5,347	-	-	5,347
Election and Registration	236,088	20,018	6,445	249,661
County Elected Officials Training	1,329	892	180	2,041
Park And Recreation	42,840	25	4,655	38,210
County Offender Transportation Fund	(155)	375	-	220
Statewide 911	595,611	128,371	52,934	671,048
Adult Probation Administrative	151,505	18,515	5,317	164,703
Juvenile Probation Administrative	3,783	180	700	3,263
County User Fee	18,515	-	389	18,126
Drainage Maintenance	85,764	41,817	25,668	101,913
Drug Task Force	6,045	-	696	5,349

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, 2013
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
K-9	117	-	-	117
Donations	285	-	-	285
Payroll Clearing	171,157	1,230,814	1,388,109	13,862
Settlement	2,219	8,022,990	8,023,411	1,798
LOIT Prop Tax Oper Levies Replace	-	557,125	557,125	-
LOIT Public Safety	-	464,271	464,271	-
LOIT Stabilization	411,519	-	14,057	397,462
CEDIT Homestead Credit	31,275	132,633	161,310	2,598
HEA 1001 State Homestead Credit	(586)	-	-	(586)
Homestead Credit Rebate	14,247	-	-	14,247
LOIT PTRC	117,316	469,465	569,378	17,403
Infraction Judgments	52,665	16,613	25,835	43,443
Overweight Vehicle Fines	1,070	-	1,070	-
Sales Disclosure - State Share	175	1,050	1,035	190
Sex and Violent Offender Admin - State	-	5	5	-
Inheritance Tax	19,191	568,979	569,787	18,383
Education Plate Fees Agency	-	319	319	-
Riverboat Revenue Sharing	-	17,659	17,659	-
93.563 Title IV-D Incentive	43,989	4,550	-	48,539
93.563 Prosecutor IV-D Incentive-Post Oct '99	47,244	6,845	2,983	51,106
93.563 Clerk IV-D Incentive-Post Oct '99	49,473	4,550	965	53,058
Alcohol and Drug Services	1,604	3,915	3,775	1,744
County Law Enforcement Cont Ed	18,039	3,754	1,528	20,265
Jury Pay	39,523	2,121	-	41,644
Transient Vendor Fee	75	-	-	75
Pretrial Diversion	42,117	6,127	1,120	47,124
Bail Admin Fee	27,006	2,651	-	29,657
Probation Admin Fee	450	-	-	450
Service Fee Sheriff Ret	390	1,534	1,924	-
County User Fee Probation	(1,007)	-	412	(1,419)
BAC Drug Screens	(268)	2,426	1,658	500
Sale of County Owned Property	78,068	8,377	13,525	72,920
State Cont Ed Fund	138	-	-	138
Followell Expendable Trust	83,649	36,721	13,219	107,151
Followell Principal Trust	115,907	-	-	115,907
Local Emergency Planning Comm	17,384	-	810	16,574
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	5,898	-	654	5,244
County Interstate Compact	375	-	375	-
Excess Property Tax Replacement	16,226	-	-	16,226
Bi Co Accountability Court Grant	42,608	2,448	32,198	12,858
County Cum Capital Development	161,267	183,243	300,558	43,952
Clerk's Child Support	2,070	141,296	141,737	1,629
Clerk's Court Fees	12,321	244,824	240,892	16,253
Probation	799	22,279	21,121	1,957
Self Insurance	76,901	1,010,830	1,002,207	85,524
Totals	<u>\$ 11,977,713</u>	<u>\$ 31,833,025</u>	<u>\$ 30,752,413</u>	<u>\$ 13,058,325</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 a cost-sharing 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 two funds with deficits in cash. This is a result of disbursements exceeding receipts and available cash balances.

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, 2013

	After Settlement Collections	Sheriff's Inmate Trust	Prosecutors Check Deception Program	Jail Commissary	Clerk's Trust	County Home Residents' Trust	Sheriff's Cashbook	Recorder's Cashbook
Cash and investments - beginning	\$ 190,920	\$ 118	\$ 434	\$ 7,509	\$ 28,962	\$ 283	\$ 1,803	\$ 4,601
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	9,720,893	24,303	-	36,167	584,429	-	43,797	44,130
Total receipts	9,720,893	24,303	-	36,167	584,429	-	43,797	44,130
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	9,661,710	24,325	-	40,152	547,853	-	44,309	45,526
Total disbursements	9,661,710	24,325	-	40,152	547,853	-	44,309	45,526
Excess (deficiency) of receipts over disbursements	59,183	(22)	-	(3,985)	36,576	-	(512)	(1,396)
Cash and investments - ending	\$ 250,103	\$ 96	\$ 434	\$ 3,524	\$ 65,538	\$ 283	\$ 1,291	\$ 3,205

WARREN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2013
(Continued)

	General	Accident Report	CAGIT County Certified Shares	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	Congressional School Interest	Congressional School Principal
Cash and investments - beginning	\$ 4,221,279	\$ 1,920	\$ -	\$ 772,140	\$ 2,624	\$ 14,877	\$ 32,180	\$ 61,675
Receipts:								
Taxes	2,869,688	-	1,073,510	420,072	-	-	-	-
Licenses and permits	11,763	-	-	-	-	-	-	-
Intergovernmental	283,606	-	-	-	-	-	-	-
Charges for services	252,312	942	-	-	-	-	-	-
Fines and forfeits	41,821	-	-	-	3,085	2,642	-	-
Other receipts	54,110	-	-	-	-	-	-	-
Total receipts	<u>3,513,300</u>	<u>942</u>	<u>1,073,510</u>	<u>420,072</u>	<u>3,085</u>	<u>2,642</u>	<u>-</u>	<u>-</u>
Disbursements:								
Personal services	2,499,629	-	578,868	53,403	-	-	-	-
Supplies	142,153	-	-	-	-	-	-	-
Other services and charges	683,511	-	-	291,946	-	-	-	-
Capital outlay	12,522	-	-	-	-	-	-	-
Other disbursements	9,389	-	-	1,000	4,681	-	1,086	-
Total disbursements	<u>3,347,204</u>	<u>-</u>	<u>578,868</u>	<u>346,349</u>	<u>4,681</u>	<u>-</u>	<u>1,086</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>166,096</u>	<u>942</u>	<u>494,642</u>	<u>73,723</u>	<u>(1,596)</u>	<u>2,642</u>	<u>(1,086)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 4,387,375</u>	<u>\$ 2,862</u>	<u>\$ 494,642</u>	<u>\$ 845,863</u>	<u>\$ 1,028</u>	<u>\$ 17,519</u>	<u>\$ 31,094</u>	<u>\$ 61,675</u>

WARREN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2013
(Continued)

	Prisoner Reimbursement For Incarceration	Sales Disclosure - County Share	Cumulative Bridge	Drug Free Community	Extradition	Firearms Training	General Drain Improvement	Health
Cash and investments - beginning	\$ 10,784	\$ 3,915	\$ 498,240	\$ 4,249	\$ 31,376	\$ 22,875	\$ 20,769	\$ 111,012
Receipts:								
Taxes	-	-	266,009	-	-	-	16,850	92,550
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	23,757	-	-	-	-	8,266
Charges for services	3,450	1,229	85,017	-	-	6,220	-	6,297
Fines and forfeits	-	-	-	6,074	522	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	3,450	1,229	374,783	6,074	522	6,220	16,850	107,113
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	26,487	-	-	-	2,981	58,373
Capital outlay	-	-	80,243	-	-	-	-	-
Other disbursements	-	-	-	4,900	413	8,195	-	23,110
Total disbursements	-	-	106,730	4,900	413	8,195	2,981	81,483
Excess (deficiency) of receipts over disbursements	3,450	1,229	268,053	1,174	109	(1,975)	13,869	25,630
Cash and investments - ending	\$ 14,234	\$ 5,144	\$ 766,293	\$ 5,423	\$ 31,485	\$ 20,900	\$ 34,638	\$ 136,642

WARREN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2013
(Continued)

	Identification Security Protection	Levy Excess	Local Road and Street	LOIT Public Safety - County Share	Misdemeanant	Motor Vehicle Highway	Rainy Day	Reassessment - 2009
Cash and investments - beginning	\$ 15,028	\$ 31,824	\$ 204,440	\$ 731,272	\$ 15,045	\$ 511,596	\$ 824,346	\$ 51,173
Receipts:								
Taxes	-	-	-	-	-	35,335	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	411,311	-	1,466,744	-	-
Charges for services	892	-	90,540	-	7,050	178,622	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	13,123	-	8,774	-	-
Total receipts	892	-	90,540	424,434	7,050	1,689,475	-	-
Disbursements:								
Personal services	-	-	-	208,851	-	963,380	61,112	-
Supplies	-	-	36,963	1,269	-	504,822	-	-
Other services and charges	-	-	-	31,851	-	123,192	10,741	-
Capital outlay	-	-	-	53,186	-	-	25,900	-
Other disbursements	565	-	-	17,148	13,871	-	-	51,173
Total disbursements	565	-	36,963	312,305	13,871	1,591,394	97,753	51,173
Excess (deficiency) of receipts over disbursements	327	-	53,577	112,129	(6,821)	98,081	(97,753)	(51,173)
Cash and investments - ending	\$ 15,355	\$ 31,824	\$ 258,017	\$ 843,401	\$ 8,224	\$ 609,677	\$ 726,593	\$ -

WARREN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2013
(Continued)

	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Supp Public Def Service Fee	Surplus Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 174,862	\$ 41,623	\$ 223,653	\$ 725	\$ 193,472	\$ 1,264	\$ 1,834
Receipts:							
Taxes	87,894	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	7,850	-	-	-	-	-	-
Charges for services	-	15,951	32,742	45	-	6,201	2,495
Fines and forfeits	-	-	-	-	11,279	-	-
Other receipts	51,174	-	380	-	-	-	-
Total receipts	146,918	15,951	33,122	45	11,279	6,201	2,495
Disbursements:							
Personal services	8,720	-	-	-	-	-	-
Supplies	2,146	-	-	-	-	-	-
Other services and charges	91,663	1,825	-	-	-	-	2,239
Capital outlay	1,054	14,870	-	-	-	-	-
Other disbursements	-	79	-	-	-	6,165	-
Total disbursements	103,583	16,774	-	-	-	6,165	2,239
Excess (deficiency) of receipts over disbursements	43,335	(823)	33,122	45	11,279	36	256
Cash and investments - ending	\$ 218,197	\$ 40,800	\$ 256,775	\$ 770	\$ 204,751	\$ 1,300	\$ 2,090

WARREN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2013
(Continued)

	Tax Sale Redemption	Tax Sale Surplus	Guardian Ad Litem User Fee	Election and Registration	County Elected Officials Training	Park And Recreation	County Offender Transportation Fund
Cash and investments - beginning	\$ 641	\$ 22,952	\$ 5,347	\$ 236,088	\$ 1,329	\$ 42,840	\$ (155)
Receipts:							
Taxes	-	-	-	15,134	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	1,352	-	-	-
Charges for services	-	-	-	-	892	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	4,009	36,496	-	3,532	-	25	375
Total receipts	4,009	36,496	-	20,018	892	25	375
Disbursements:							
Personal services	-	-	-	1,690	-	-	-
Supplies	-	-	-	179	-	-	-
Other services and charges	-	-	-	4,576	-	4,655	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	847	-	-	-	180	-	-
Total disbursements	847	-	-	6,445	180	4,655	-
Excess (deficiency) of receipts over disbursements	3,162	36,496	-	13,573	712	(4,630)	375
Cash and investments - ending	\$ 3,803	\$ 59,448	\$ 5,347	\$ 249,661	\$ 2,041	\$ 38,210	\$ 220

WARREN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2013
(Continued)

	Statewide 911	Adult Probation Administrative	Juvenile Probation Administrative	County User Fee	Drainage Maintenance	Drug Task Force	K-9
Cash and investments - beginning	\$ 595,611	\$ 151,505	\$ 3,783	\$ 18,515	\$ 85,764	\$ 6,045	\$ 117
Receipts:							
Taxes	-	-	-	-	41,817	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	128,371	18,515	180	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>128,371</u>	<u>18,515</u>	<u>180</u>	<u>-</u>	<u>41,817</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	25,597	-	-	-	-	-	-
Supplies	-	-	-	122	-	-	-
Other services and charges	5,750	5,317	200	-	6,741	-	-
Capital outlay	-	-	-	-	-	696	-
Other disbursements	<u>21,587</u>	<u>-</u>	<u>500</u>	<u>267</u>	<u>18,927</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>52,934</u>	<u>5,317</u>	<u>700</u>	<u>389</u>	<u>25,668</u>	<u>696</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>75,437</u>	<u>13,198</u>	<u>(520)</u>	<u>(389)</u>	<u>16,149</u>	<u>(696)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 671,048</u>	<u>\$ 164,703</u>	<u>\$ 3,263</u>	<u>\$ 18,126</u>	<u>\$ 101,913</u>	<u>\$ 5,349</u>	<u>\$ 117</u>

WARREN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2013
(Continued)

	Donations	Payroll Clearing	Settlement	LOIT Prop Tax Oper Levies Replace	LOIT Public Safety	LOIT Stabilization	CEDIT Homestead Credit
Cash and investments - beginning	\$ 285	\$ 171,157	\$ 2,219	\$ -	\$ -	\$ 411,519	\$ 31,275
Receipts:							
Taxes	-	-	-	557,125	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	464,271	-	132,633
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	1,230,814	8,022,990	-	-	-	-
Total receipts	-	1,230,814	8,022,990	557,125	464,271	-	132,633
Disbursements:							
Personal services	-	1,054,666	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	297,637	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	35,806	8,023,411	557,125	464,271	14,057	161,310
Total disbursements	-	1,388,109	8,023,411	557,125	464,271	14,057	161,310
Excess (deficiency) of receipts over disbursements	-	(157,295)	(421)	-	-	(14,057)	(28,677)
Cash and investments - ending	\$ 285	\$ 13,862	\$ 1,798	\$ -	\$ -	\$ 397,462	\$ 2,598

WARREN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2013
(Continued)

	HEA 1001 State Homestead Credit	Homestead Credit Rebate	LOIT PTRC	Infraction Judgments	Overweight Vehicle Fines	Sales Disclosure - State Share	Sex and Violent Offender Admin - State
Cash and investments - beginning	\$ (586)	\$ 14,247	\$ 117,316	\$ 52,665	\$ 1,070	\$ 175	\$ -
Receipts:							
Taxes	-	-	469,465	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	5
Fines and forfeits	-	-	-	16,613	-	-	-
Other receipts	-	-	-	-	-	1,050	-
Total receipts	-	-	469,465	16,613	-	1,050	5
Disbursements:							
Personal services	-	-	-	2,620	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	2,368	-	-	-
Capital outlay	-	-	-	15,014	-	-	-
Other disbursements	-	-	569,378	5,833	1,070	1,035	5
Total disbursements	-	-	569,378	25,835	1,070	1,035	5
Excess (deficiency) of receipts over disbursements	-	-	(99,913)	(9,222)	(1,070)	15	-
Cash and investments - ending	\$ (586)	\$ 14,247	\$ 17,403	\$ 43,443	\$ -	\$ 190	\$ -

WARREN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2013
(Continued)

	Inheritance Tax	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
Cash and investments - beginning	\$ 19,191	\$ -	\$ -	\$ 43,989	\$ 47,244	\$ 49,473	\$ 1,604
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	568,979	-	17,659	-	-	-	-
Charges for services	-	-	-	4,550	6,845	4,550	-
Fines and forfeits	-	-	-	-	-	-	3,915
Other receipts	-	319	-	-	-	-	-
Total receipts	<u>568,979</u>	<u>319</u>	<u>17,659</u>	<u>4,550</u>	<u>6,845</u>	<u>4,550</u>	<u>3,915</u>
Disbursements:							
Personal services	-	-	-	-	1,293	-	-
Supplies	-	-	-	-	1,113	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	292	-
Other disbursements	<u>569,787</u>	<u>319</u>	<u>17,659</u>	<u>-</u>	<u>577</u>	<u>673</u>	<u>3,775</u>
Total disbursements	<u>569,787</u>	<u>319</u>	<u>17,659</u>	<u>-</u>	<u>2,983</u>	<u>965</u>	<u>3,775</u>
Excess (deficiency) of receipts over disbursements	<u>(808)</u>	<u>-</u>	<u>-</u>	<u>4,550</u>	<u>3,862</u>	<u>3,585</u>	<u>140</u>
Cash and investments - ending	<u>\$ 18,383</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 48,539</u>	<u>\$ 51,106</u>	<u>\$ 53,058</u>	<u>\$ 1,744</u>

WARREN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2013
(Continued)

	County Law Enforcement Cont Ed	Jury Pay	Transient Vendor Fee	Pretrial Diversion	Bail Admin Fee	Probation Admin Fee	Service Fee Sheriff Ret
Cash and investments - beginning	\$ 18,039	\$ 39,523	\$ 75	\$ 42,117	\$ 27,006	\$ 450	\$ 390
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	3,754	2,121	-	6,127	2,651	-	1,534
Other receipts	-	-	-	-	-	-	-
Total receipts	3,754	2,121	-	6,127	2,651	-	1,534
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	1,504	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	24	-	-	1,120	-	-	1,924
Total disbursements	1,528	-	-	1,120	-	-	1,924
Excess (deficiency) of receipts over disbursements	2,226	2,121	-	5,007	2,651	-	(390)
Cash and investments - ending	\$ 20,265	\$ 41,644	\$ 75	\$ 47,124	\$ 29,657	\$ 450	\$ -

WARREN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2013
(Continued)

	County User Fee Probation	BAC Drug Screens	Sale of County Owned Property	State Cont Ed Fund	Followell Expendable Trust	Followell Principal Trust	Local Emergency Planning Comm
Cash and investments - beginning	\$ (1,007)	\$ (268)	\$ 78,068	\$ 138	\$ 83,649	\$ 115,907	\$ 17,384
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	2,426	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	8,377	-	36,721	-	-
Total receipts	-	2,426	8,377	-	36,721	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	1,658	-	-	8,540	-	-
Capital outlay	-	-	13,525	-	-	-	-
Other disbursements	412	-	-	-	4,679	-	810
Total disbursements	412	1,658	13,525	-	13,219	-	810
Excess (deficiency) of receipts over disbursements	(412)	768	(5,148)	-	23,502	-	(810)
Cash and investments - ending	\$ (1,419)	\$ 500	\$ 72,920	\$ 138	\$ 107,151	\$ 115,907	\$ 16,574

WARREN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2013
(Continued)

	Bridge 91	Warren Co Law Enforcement	Prob Off In/Out Patient	Welfare Reform Local Plan	Certificate Sale	County Interstate Compact	Excess Property Tax Replacement
Cash and investments - beginning	\$ 33,428	\$ 2,352	\$ 1,650	\$ 420	\$ 5,898	\$ 375	\$ 16,226
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	654	375	-
Total disbursements	-	-	-	-	654	375	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	(654)	(375)	-
Cash and investments - ending	\$ 33,428	\$ 2,352	\$ 1,650	\$ 420	\$ 5,244	\$ -	\$ 16,226

WARREN COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2013
(Continued)

	Bi Co Accountability Court Grant	County Cum Capital Development	Clerk's Child Support	Clerk's Court Fees	Probation	Self Insurance	Totals
Cash and investments - beginning	\$ 42,608	\$ 161,267	\$ 2,070	\$ 12,321	\$ 799	\$ 76,901	\$ 11,977,713
Receipts:							
Taxes	-	168,220	-	-	-	-	6,113,669
Licenses and permits	-	-	-	-	-	-	11,763
Intergovernmental	-	15,023	-	-	-	-	3,401,451
Charges for services	-	-	-	-	-	-	856,339
Fines and forfeits	2,448	-	-	-	-	-	104,586
Other receipts	-	-	141,296	244,824	22,279	1,010,830	21,345,217
Total receipts	2,448	183,243	141,296	244,824	22,279	1,010,830	31,833,025
Disbursements:							
Personal services	32,198	-	-	-	-	-	5,492,027
Supplies	-	-	-	-	-	-	688,767
Other services and charges	-	-	-	-	-	-	1,663,755
Capital outlay	-	148,800	-	-	-	-	366,102
Other disbursements	-	151,758	141,737	240,892	21,121	1,002,207	22,541,762
Total disbursements	32,198	300,558	141,737	240,892	21,121	1,002,207	30,752,413
Excess (deficiency) of receipts over disbursements	(29,750)	(117,315)	(441)	3,932	1,158	8,623	1,080,612
Cash and investments - ending	\$ 12,858	\$ 43,952	\$ 1,629	\$ 16,253	\$ 1,957	\$ 85,524	\$ 13,058,325

WARREN COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2013

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 112,785</u>	<u>\$ 24,163</u>

WARREN COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2013

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
CARDINAL LEASING INC	COPIER-PROSECUTOR	\$ 1,053	8/1/2012	8/1/2017
CATERPILLAR FINANCIAL SERVICES CORP	GRADER FOR HIGHWAY	20,925	6/16/2012	12/31/2016
GREAT AMERICA FINANCIAL SERVICES	COPIER-CLERK	2,020	8/29/2011	8/29/2016
GREAT AMERICA FINANCIAL SERVICES	COPIER-TREASURER	<u>1,477</u>	8/29/2011	8/29/2016
Total of annual lease payments		<u>\$ 25,475</u>		

WARREN COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2013

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>7,366,695</u>
Total capital assets	<u><u>\$ 35,059,992</u></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.