

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

WARREN COUNTY, INDIANA

January 1, 2019 to December 31, 2022



**FILED**

11/14/2023



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Robin Weston-Hubner	01-01-19 to 12-31-23
County Treasurer	Lori Heidenreich	01-01-19 to 12-31-23
Clerk of the Circuit Court	Michelle A. Hetrick Debra Hiatt	01-01-19 to 12-31-22 01-01-23 to 12-31-23
County Sheriff	Russell K. Hart Anthony Pruitt	01-01-19 to 12-31-22 01-01-23 to 12-31-23
County Recorder	Monie Cronk Mellissa Drake	01-01-19 to 12-31-22 01-01-23 to 12-31-23
President of the Board of County Commissioners	W. Brian Jordan Clay Andrews	01-01-19 to 12-31-20 01-01-21 to 12-31-23
President of the County Council	John O. Comer Ethan Z. Foxworthy	01-01-19 to 12-31-21 01-01-22 to 12-31-23



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF WARREN COUNTY, INDIANA

### ***Adverse and Unmodified Opinions***

We have audited the accompanying financial statements of Warren County (County), which comprise the financial position and results of operations for the period of January 1, 2019 to December 31, 2022, and the related notes to the financial statements as listed in the Table of Contents.

#### *Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statements referred to above do not present fairly, the financial position and results of operations of the County for the period of January 1, 2019 to December 31, 2022, in accordance with accounting principles generally accepted in the United States of America.

#### *Opinion on Regulatory Basis of Accounting*

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position and results of operations of the County, for the period of January 1, 2019 to December 31, 2022, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

### ***Basis for Adverse and Unmodified Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles*

As discussed in Note 1 to the financial statements, the County prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

**Required Supplementary Information**

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Other Information**

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Leases and Debt and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



Beth Kelley, CPA, CFE  
Deputy State Examiner

November 8, 2023

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FINANCIAL STATEMENTS AND ACCOMPANYING NOTES; REQUIRED  
SUPPLEMENTARY INFORMATION; AND OTHER INFORMATION

The financial statements and accompanying notes were approved by management of the County. The financial statements and notes are presented as intended by the County.

The County's Annual Financial Reports information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statements contained in this report and the financial information presented in the County's Annual Financial Reports referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

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

WARREN COUNTY  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Years Ended December 31, 2019 and 2020

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-19	Receipts	Disbursements	12-31-19	Receipts	Disbursements	12-31-20
BAC DRUG SCREENS	\$ 10,612	\$ 7,263	\$ 2,902	\$ 14,973	\$ 6,137	\$ 1,360	\$ 19,750
After Settlement Collections	519,663	408,449	519,263	408,849	647,652	408,049	648,452
Sheriff's Inmate Trust	83	28,631	28,322	392	19,913	20,023	282
Jail Commissary	11,165	34,424	28,557	17,032	28,743	26,399	19,376
Clerk's Trust	398,905	344,121	628,860	114,166	478,831	463,872	129,125
Clerk's Child Support	978	83,648	83,978	648	106,593	106,785	456
General	6,996,793	6,084,892	5,295,406	7,786,279	5,551,851	6,137,462	7,200,668
Accident Report	2,776	998	-	3,774	1,022	-	4,796
CEDIT County Share	954,599	375,774	328,202	1,002,171	382,059	706,818	677,412
City and Town Court Costs	1,812	3,826	3,849	1,789	2,970	3,190	1,569
Clerk's Records Perpetuation	44,600	8,660	-	53,260	6,761	-	60,021
Congressional School Interest	19,144	-	19,144	-	-	-	-
Congressional School Principal	64,999	564	65,563	-	-	-	-
Prisoner Reimbursement For Incarceration	17,704	4,555	-	22,259	2,625	10,680	14,204
Sales Disclosure - County Share	12,475	1,580	-	14,055	1,320	-	15,375
Cummulative Bridge	1,019,073	396,433	618,856	796,650	616,203	703,085	709,768
Drug Free Community	21,244	13,444	2,300	32,388	12,334	14,010	30,712
Extradition and Sheriff's Assistance	6,280	815	2,080	5,015	2,175	-	7,190
Firearms Training	18,537	2,970	1,061	20,446	4,910	11,291	14,065
General Drain Improvement	21,274	11,440	27,324	5,390	13,235	6,053	12,572
Health	270,851	122,840	92,608	301,083	115,807	96,018	320,872
Identification Security Protection	3,731	1,267	-	4,998	1,590	-	6,588
Levy Excess	31,824	-	-	31,824	-	-	31,824
Local Road and Street	398,672	160,312	-	558,984	154,283	100,000	613,267
LOIT Public Safety - County Share	490,892	608,096	568,810	530,178	681,469	582,704	628,943
MVH Restricted	-	1,139,830	1,130,034	9,796	1,086,414	848,864	247,346
Misdemeanant	12,470	6,838	1,450	17,858	6,838	-	24,696
Motor Vehicle Highway	1,054,699	1,404,832	1,664,797	794,734	1,358,178	1,742,082	410,830
Plat Book	-	-	-	-	4,700	-	4,700
Rainy Day	866,110	9,303	206,951	668,462	12,019	107,157	573,324
Recorder's Records Perpetuation	109,639	36,601	43,788	102,452	39,988	5,312	137,128
Riverboat	97,089	32,742	10,500	119,331	32,742	-	152,073
Sex and Violent Offender Administration	1,770	50	-	1,820	-	-	1,820
Supplemental Public Defender Services	26,683	14,223	-	40,906	16,401	-	57,307
Surplus Tax	2,261	6,651	6,587	2,325	9,212	9,212	2,325
Surveyor's Corner Perpetuation	14,056	6,265	15,638	4,683	7,920	7,382	5,221
Tax Sale Redemption	-	4,817	1,361	3,456	25,598	29,054	-
Tax Sale Surplus	32,866	162,950	39,817	155,999	20,770	121,821	54,948
Unsafe Building	50,000	-	-	50,000	-	-	50,000
GAL/CASA	7,958	900	300	8,558	1,280	-	9,838
Election and Registration	367,308	17,805	5,186	379,927	74,206	57,175	396,958
County Elected Officials Training	5,460	1,267	550	6,177	1,590	550	7,217
Park and Recreation	38,775	579	535	38,819	824	2,088	37,555
County Offender Transportation Fund	344	-	-	344	-	-	344

WARREN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2019 and 2020

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-19	Receipts	Disbursements	12-31-19	Receipts	Disbursements	
Statewide 911	148,663	150,805	236,142	63,326	155,210	210,484	8,052
Reassessment	347,391	112,656	98,304	361,743	97	74,321	287,519
Adult Probation Administrative	114,870	49,402	21,751	142,521	42,691	10,681	174,531
Juvenile Probation Administrative	2,348	2,292	500	4,140	581	500	4,221
Supplemental Adult Probation Services	13,246	10,687	-	23,933	8,911	-	32,844
Alternative Dispute Resolution	894	920	-	1,814	680	-	2,494
County User Fee	388,167	28,888	41,911	375,144	36,280	22,224	389,200
Drainage Maintenance	158,566	35,149	27,616	166,099	50,606	43,783	172,922
Drug Task Force	2,176	220	520	1,876	40	780	1,136
K-9	117	-	-	117	-	-	117
West Lebanon TIF	5,766	9,374	-	15,140	10,706	-	25,846
Pike TIF	45,853	2,312	39	48,126	4,236	52	52,310
Self-Insurance	108,508	1,274,781	1,363,123	20,166	1,714,585	1,614,689	120,062
Capital Projects	-	-	-	-	50,000	-	50,000
Payroll Clearing	-	1,539,795	1,509,536	30,259	1,632,728	1,615,110	47,877
Sheriff Pension Holding	729	3,699	3,780	648	3,943	4,267	324
Settlement	-	7,688,510	7,688,510	-	7,578,056	7,578,056	-
LOIT Prop Tax Oper Levies Replace	9,002	551,158	560,008	152	571,182	571,235	99
LOIT Stabilization	334,502	9,002	20,176	323,328	90,285	191	413,422
CVET Agency	-	39,045	39,045	-	37,132	37,132	-
Weed Lien Collections	-	150	150	-	-	-	-
Financial Institution Tax	-	34,527	34,527	-	37,491	37,491	-
LIT Property Tax Relief	22,616	589,898	598,144	14,370	690,119	685,929	18,560
State Fines and Forfeitures	275	804	879	200	2,000	2,000	200
Infraction Judgements	13,366	23,098	27,770	8,694	15,418	23,089	1,023
Overweight Vehicle Fines	-	5,667	3,432	2,235	7,344	8,978	601
Special Death Benefit	65	867	855	77	613	620	70
Sales Disclosure - State Share	80	870	890	60	1,170	1,140	90
Coroners Training & Con't Education	60	830	817	73	1,008	864	217
Interstate Compact - State Share	-	250	188	62	410	472	-
Mortgage Recording Fees - State Share	78	810	822	66	1,179	1,128	117
Child Restraint Violation Fines	210	286	471	25	166	175	16
Education Plate Fees Agency	-	150	150	-	131	131	-
Riverboat Revenue Sharing	-	17,659	17,659	-	17,659	17,659	-
LOIT 2016 Special Distribution	471,137	205	277,335	194,007	-	194,007	-
LIT CERTIFIED SHARES	-	1,837,193	1,837,193	-	2,156,647	2,156,647	-
LIT PUBLIC SAFETY	-	551,158	551,158	-	646,342	646,342	-
LIT ECONOMIC DEVELOPMENT	-	367,604	367,604	-	431,804	431,804	-
93.563 Title IV-D Incentive	74,455	5,513	-	79,968	5,122	-	85,090
93.563 Prosecutor IV-D Incentive-Post Oct '99	77,618	8,331	836	85,113	7,701	6,282	86,532
93.563 Clerk IV-D Incentive-Post Oct '99	75,359	5,513	29	80,843	5,122	51	85,914
Sale of Co. Owned Property	89,793	1,926	94	91,625	27,426	124	118,927
State Cont. Ed Fund	138	-	-	138	-	-	138
Followell Expend. Trust	107,184	33,634	10,564	130,254	30,540	12,238	148,556

WARREN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2019 and 2020

Fund	Cash and	Receipts	Disbursements	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments			Investments
	01-01-19			12-31-19			12-31-20
Followell Principal Trust	121,720	1,687	171	123,236	2,411	224	125,423
Local Emergency Planning Comm	23,167	3,123	1,768	24,522	3,618	545	27,595
Warren Co. law Enforcement	2,352	-	-	2,352	-	-	2,352
Certificate Sale	5,004	75	5,079	-	2,075	2,075	-
County intersate Campact	668	250	-	918	410	-	1,328
Excess property tax replacement	16,226	-	-	16,226	-	-	16,226
Jordan Creek Wind Farm Expense	194	-	-	194	649,410	65,922	583,682
COMMUNTIY SUPERVISIOIN GRANT	2,592	-	-	2,592	-	-	2,592
Family Court Grant ADR Fund	4,050	-	250	3,800	-	160	3,640
GAL/CASA STATE GRANT	4,445	7,992	11,300	1,137	9,788	6,496	4,429
Problem Solving Court Grant	9,880	10,000	12,691	7,189	10,000	7,186	10,003
BAC Supplemental Grants	24,270	-	10,250	14,020	20,000	7,100	26,920
COMMUNITY CROSSINGS GRANT FUND	-	1,108,726	1,108,726	-	2,090,767	2,083,833	6,934
Jordan Creek Wind Farm Econ	-	-	-	-	1,130,056	-	1,130,056
COVID-19 Cares Grant	-	-	-	-	9,955	9,955	-
LLC Grant	-	-	-	-	10,000	-	10,000
CUMULATIVE CAPITAL DEVELOPMENT	737,670	160,937	109,245	789,362	157,460	316,531	630,291
SEWAGE COLLECTIONS	-	3,033	3,033	-	4,789	4,789	-
DUITF	-	-	2,780	(2,780)	7,959	5,328	(149)
CLICK IT TO LIVE IT	-	-	331	(331)	1,213	882	-
BI-CO ACCOUNTABILITY COURT GRT	-	10,000	-	10,000	-	10,000	-
AED GRANT -EMA	(3,681)	4,000	319	-	-	-	-
DRUG PROSECUTION FUND GRANT	-	798	798	-	-	-	-
CASA PUBLIC RELATIONS GRANT	-	10,322	3,540	6,782	-	6,782	-
EMA MITIGATION GRANT	-	15,000	15,000	-	-	-	-
JUSTICE PARTNERS GRANT	-	60,000	-	60,000	61,719	36,696	85,023
Court Security Officer Grant	-	-	-	-	-	28,938	(28,938)
Totals	<u>\$ 17,587,963</u>	<u>\$ 27,942,236</u>	<u>\$ 28,072,388</u>	<u>\$ 17,457,811</u>	<u>\$ 31,782,154</u>	<u>\$ 30,932,614</u>	<u>\$ 18,307,351</u>

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

WARREN COUNTY  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments			Cash and Investments			Cash and Investments		
	01-01-21	Receipts	Disbursements	12-31-21	Receipts	Disbursements	12-31-22		
BAC DRUG SCREENS	\$ 19,750	\$ 4,151	\$ 23,899	\$ 2	\$ -	\$ -	\$ 2		
After Settlement Collections	648,452	434,854	647,652	435,654	370,541	434,454	371,741		
Sheriff's Inmate Trust	282	16,339	16,293	328	42,750	42,662	416		
Jail Commissary	19,376	41,640	37,842	23,174	52,191	48,210	27,155		
Clerk's Trust	129,125	590,136	407,740	311,521	382,288	551,473	142,336		
Clerk's Child Support	456	72,700	72,506	650	77,427	77,968	109		
General	7,200,668	6,558,453	5,511,198	8,247,923	5,886,854	5,897,620	8,237,157		
Accident Report	4,796	872	-	5,668	1,242	-	6,910		
CEDIT County Share	677,412	450,465	614,293	513,584	442,233	390,437	565,380		
City and Town Court Costs	1,569	3,055	3,183	1,441	2,728	2,856	1,313		
Clerk's Records Perpetuation	60,021	6,653	-	66,674	6,234	-	72,908		
Prisoner Reimbursement For Incarceration	14,204	-	2,368	11,836	-	-	11,836		
Sales Disclosure - County Share	15,375	1,975	11,500	5,850	2,730	-	8,580		
Cumulative Bridge	709,768	358,658	133,827	934,599	336,049	379,963	890,685		
Cumulative Capital Development	-	-	-	-	545,919	396,175	149,744		
Drug Free Community	30,712	13,717	11,909	32,520	14,179	17,584	29,115		
Extradition and Sheriff's Assistance	7,190	345	-	7,535	738	3,255	5,018		
Firearms Training	14,065	6,246	6,088	14,223	3,090	260	17,053		
General Drain Improvement	12,572	14,492	44,092	(17,028)	20,979	285	3,666		
Health	320,872	13,179	175,728	158,323	131,493	100,149	189,667		
Identification Security Protection	6,588	2,066	-	8,654	1,723	-	10,377		
Levy Excess	31,824	-	31,824	-	-	-	-		
Local Road and Street	613,267	165,338	423,197	355,408	170,324	204,223	321,509		
LOIT Public Safety - County Share	628,943	799,504	670,624	757,823	782,409	1,044,462	495,770		
MVH Restricted	247,346	1,198,464	824,881	620,929	1,249,287	1,537,073	333,143		
Misdemeanant	24,696	6,838	4,860	26,674	6,838	9,500	24,012		
Motor Vehicle Highway	410,830	1,419,417	1,254,681	575,566	1,501,345	1,474,919	601,992		
Plat Book	4,700	6,610	4,000	7,310	6,660	2,077	11,893		
Rainy Day	573,324	8,240	972	580,592	2,940	47,888	535,644		
Recorder's Records Perpetuation	137,128	39,125	25,636	150,617	37,090	7,470	180,237		
Riverboat	152,069	32,703	152,071	32,701	30,855	-	63,556		
Sex and Violent Offender Administration	1,820	50	-	1,870	50	-	1,920		
Supplemental Public Defender Services	57,307	171,362	245	228,424	9,434	-	237,858		
Surplus Tax	2,325	5,909	5,908	2,326	73,531	73,478	2,379		
Surveyor's Corner Perpetuation	5,221	10,315	1,736	13,800	8,615	14,618	7,797		
Tax Sale Redemption	-	12,330	12,330	-	15,842	15,842	-		
Tax Sale Surplus	54,948	155,154	12,897	197,205	57,697	148,369	106,533		
Unsafe Building	50,000	-	-	50,000	-	-	50,000		
GAL/CASA	9,838	1,300	2,685	8,453	800	1,746	7,507		
Election and Registration	396,958	3,418	8,953	391,423	-	62,700	328,723		
County Elected Officials Training	7,217	2,516	-	9,733	1,723	5,646	5,810		
Park and Recreation	37,555	693	61	38,187	25	-	38,212		
County Offender Transportation Fund	344	2,069	-	2,413	513	-	2,926		
Statewide 911	8,052	143,702	135,816	15,938	142,661	119,977	38,622		

WARREN COUNTY  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-21	Receipts	Disbursements	12-31-21	Receipts	Disbursements	12-31-22
Reassessment	287,517	-	84,272	203,245	107,436	91,380	219,301
Opioid Restricted Fund	-	-	-	-	22,231	-	22,231
Opioid Unrestricted Funds	-	-	-	-	9,291	-	9,291
Adult Probation Administrative	174,531	31,635	85,361	120,805	4,565	96,917	28,453
Juvenile Probation Administrative	4,221	625	1,297	3,549	-	3,249	300
Supplemental Adult Probation Services	32,844	77,753	-	110,597	121,145	28,794	202,948
Supplemental Juvenile Probation Services	-	681	-	681	3,309	650	3,340
Alternative Dispute Resolution	2,494	646	-	3,140	620	-	3,760
County User Fee	389,200	70,122	220,938	238,384	33,975	35,066	237,293
Drainage Maintenance	172,922	48,783	49,624	172,081	42,143	35,573	178,651
Drug Task Force	1,136	-	780	356	-	356	-
K-9	117	-	117	-	-	-	-
West Lebanon TIF	25,846	15,464	-	41,310	22,505	-	63,815
Pike TIF	52,310	2,268	43	54,535	-	-	54,535
Self-Insurance	120,062	1,713,183	1,346,360	486,885	2,059,557	1,747,454	798,988
County Farm Capital Improvement	50,000	-	2,150	47,850	2,150	1,130	48,870
Payroll Clearing	47,877	1,734,384	1,668,674	113,587	1,847,098	1,942,383	18,302
Sheriff Pension Holding	324	1,640	1,613	351	2,457	2,214	594
Settlement	-	8,568,167	8,568,167	-	9,139,552	9,139,552	-
LOIT Prop Tax Oper Levies Replace	99	571,182	523,683	47,598	609,343	618,781	38,160
LOIT Stabilization	413,422	180,441	-	593,863	101,829	-	695,692
CVET Agency	-	37,998	37,998	-	39,280	39,280	-
Weed Lien Collections	-	300	300	-	1,180	1,180	-
Sewage Collections	-	6,297	6,297	-	8,736	8,736	-
Financial Institution Tax	-	46,315	46,315	-	52,336	52,336	-
Local Income Tax-Property Tax Relief	18,560	801,834	703,382	117,012	758,703	818,057	57,658
State Fines and Forfeitures	200	3,866	2,895	1,171	4,858	4,869	1,160
Infraction Judgements	1,023	17,117	16,850	1,290	16,580	16,300	1,570
Overweight Vehicle Fines	601	4,458	2,808	2,251	7,075	9,325	1
Special Death Benefit	70	643	693	20	525	475	70
Sales Disclosure - State Share	90	1,975	1,755	310	2,730	2,860	180
Coroners Training & Con't Education	217	875	929	163	797	884	76
Interstate Compact - State Share	-	743	368	375	438	750	63
Mortgage Recording Fees - State Share	117	1,419	1,380	156	1,038	1,128	66
Child Restraint Violation Fines	16	48	64	-	75	75	-
Education Plate Fees Agency	-	113	113	-	113	113	-
Riverboat Revenue Sharing	-	17,638	17,638	-	16,666	16,666	-
LIT CERTIFIED SHARES	-	2,505,412	2,505,412	-	2,370,577	2,370,577	-
LIT PUBLIC SAFETY	-	751,623	751,623	-	711,172	711,172	-
LIT ECONOMIC DEVELOPMENT	-	501,082	501,082	-	474,115	474,115	-
93.563 Title IV-D Incentive	85,090	4,849	-	89,939	5,231	-	95,170
93.563 Prosecutor IV-D Incentive-Post Oct '99	86,532	7,289	11,290	82,531	7,873	9,259	81,145
93.563 Clerk IV-D Incentive-Post Oct '99	85,914	4,849	-	90,763	5,231	73	95,921
Sale of Co. Owned Property	118,927	31,024	2,376	147,575	80,144	52,507	175,212

WARREN COUNTY  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-21	Receipts	Disbursements	12-31-21	Receipts	Disbursements	12-31-22
State Cont. Ed Fund	138	-	138	-	-	-	-
Followell Expend. Trust	148,557	41,051	14,834	174,774	19,790	194,563	1
Followell Principal Trust	125,424	1,863	189	127,098	1,864	108,710	20,252
Local Emergency Planning Comm	27,596	3,441	8,399	22,638	3,295	4,473	21,460
Warren Co. law Enforcement	2,352	-	2,352	-	-	-	-
County interstate Campact	1,328	306	1,632	2	-	-	2
Excess property tax replacement	16,226	-	16,226	-	-	-	-
Jordan Creek Wind Farm Expense	583,682	100,329	461,402	222,609	-	81,259	141,350
COMMUNTIY SUPERVISIOIN GRANT	2,592	-	-	2,592	-	-	2,592
Family Court Grant ADR Fund	3,640	-	-	3,640	-	-	3,640
GAL/CASA STATE GRANT	4,429	4,868	6,273	3,024	7,397	8,065	2,356
Problem Solving Court Grant	10,003	10,000	9,209	10,794	8,000	9,464	9,330
BAC Supplemental Grants	26,920	10,000	10,120	26,800	10,000	13,750	23,050
FSSA Transportation Grant	-	-	-	-	2,961	-	2,961
Supplemental CASA Grant	-	-	-	-	500	-	500
Court Community Coordinator Grant	-	-	-	-	26,000	2,333	23,667
Wellness Grant - Court	-	-	-	-	21,400	13,624	7,776
Norfolk Southern Deputies Grant	-	-	-	-	5,000	4,995	5
Probation Keeping It Clean Lib	-	-	-	-	4,200	-	4,200
PHEP	-	-	-	-	-	39,357	(39,357)
Jordan Creek Wind Farm Economic Developm	1,130,056	2,162,296	100	3,292,252	2,167,510	-	5,459,762
CUMULATIVE CAPITAL DEVELOPMENT	630,293	152,951	390,805	392,439	-	392,439	-
COVID-19 CARES GRANT	-	258,127	258,127	-	-	-	-
cesf 2020-50 GRANT ICJI	-	-	6,247	(6,247)	12,468	6,221	-
DUITF	(149)	793	644	-	1,248	1,248	-
LLC Grant	10,000	-	10,000	-	-	773	(773)
Sheriff LCC Grant Video System	-	5,569	-	5,569	-	-	5,569
HIGHWAY REPAIR RESURFACE	-	2,500,000	2,500,000	-	-	-	-
Community Crossing Grant	6,934	511,935	518,868	1	1,365,008	415,008	950,001
EMA MITIGATION GRANT	-	1,738	1,738	-	-	-	-
JUSTICE PARTNERS GRANT	85,024	60,000	82,835	62,189	-	22,630	39,559
Heavy Equipment Road Use Permit Fee Hwy	-	-	-	-	12,000	-	12,000
COVID SAFETY AWARENESS GRANT	-	26,200	26,200	-	-	-	-
ARP GRANT FUND	-	802,690	49,534	753,156	802,690	33,333	1,522,513
Court Security Officer Grant	(28,938)	38,000	9,062	-	-	-	-
COURT REFORM GRANT 2021	-	10,000	10,000	-	2,060	2,060	-
Warren County Vaccine Grant Health Dept	-	16,976	-	16,976	-	16,976	-
VOCA Grant	-	-	-	-	-	8,970	(8,970)
<b>Totals</b>	<b>\$ 18,307,351</b>	<b>\$ 37,258,927</b>	<b>\$ 32,853,076</b>	<b>\$ 22,713,202</b>	<b>\$ 35,588,097</b>	<b>\$ 32,827,826</b>	<b>\$ 25,473,473</b>

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

WARREN COUNTY  
NOTES TO FINANCIAL STATEMENTS

**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 statements present the financial information for the County.

**B. Basis of Accounting**

The financial statements are reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

**C. Cash and Investments**

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

**D. Receipts**

Receipts are presented in the aggregate on the face of the financial statements. The aggregate receipts include the following sources:

*Taxes.* Amounts received from one or more of the following: property tax, local income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

*Licenses and permits.* Amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

WARREN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*Intergovernmental receipts.* Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

*Charges for services.* Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

*Fines and forfeits.* Amounts received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

*Penalties.* Amounts received from late payment fees.

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

**E. Disbursements**

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

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

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

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

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

WARREN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

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

**F. Interfund Transfers**

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

**G. Fund Accounting**

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

WARREN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

**Note 4. Deposits and Investments**

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

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

WARREN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*Financial Report*

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

Indiana Public Retirement System  
One North Capitol, Suite 001  
Indianapolis, IN 46204  
Ph. (844) 464-6777

*Contributions*

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

*B. County Police Retirement Plan*

*Plan Description*

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statements. 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 statements. 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.

WARREN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*Funding Policy*

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

**Note 7. Cash Balance Deficits**

The financial statements contain some funds with deficits in cash. For some funds, this is a result of funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2019, 2020, 2021, and 2022, respectively.

The financial statements also contained one fund, General Drain Improvement, with a cash balance deficit due to disbursements exceeding receipts. The General Drain Improvement fund was overdrawn by \$17,028 at December 31, 2021.

**Note 8. Combined Funds**

Funds related to the Clerk's Trust and the Clerk's State Court Fees were reported individually in the prior financial statement but were combined into one fund for the current financial statements.

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REQUIRED SUPPLEMENTARY INFORMATION

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	BAC DRUG SCREENS	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	Clerk's Child Support	General	Accident Report	CEDIT County Share
Cash and investments - beginning	\$ 10,612	\$ 519,663	\$ 83	\$ 11,165	\$ 398,905	\$ 978	\$ 6,996,793	\$ 2,776	\$ 954,599
Receipts:									
Taxes	-	-	-	-	-	-	4,632,254	-	375,774
Licenses and permits	-	-	-	-	-	-	671,071	-	-
Intergovernmental receipts	-	-	-	-	-	-	283,165	-	-
Charges for services	-	-	-	-	-	-	140,339	998	-
Fines and forfeits	7,263	-	-	-	-	-	105,247	-	-
Other receipts	-	408,449	28,631	34,424	344,121	83,648	252,816	-	-
Total receipts	7,263	408,449	28,631	34,424	344,121	83,648	6,084,892	998	375,774
Disbursements:									
Personal services	-	-	-	-	-	-	3,554,384	-	63,403
Supplies	-	-	-	-	-	-	139,244	-	-
Other services and charges	-	-	-	-	-	-	854,774	-	-
Capital outlay	-	-	-	-	-	-	562,317	-	150,000
Other disbursements	2,902	519,263	28,322	28,557	628,860	83,978	184,687	-	114,799
Total disbursements	2,902	519,263	28,322	28,557	628,860	83,978	5,295,406	-	328,202
Excess (deficiency) of receipts over disbursements	4,361	(110,814)	309	5,867	(284,739)	(330)	789,486	998	47,572
Cash and investments - ending	\$ 14,973	\$ 408,849	\$ 392	\$ 17,032	\$ 114,166	\$ 648	\$ 7,786,279	\$ 3,774	\$ 1,002,171

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	City and Town Court Costs	Clerk's Records Perpetuation	Congressional School Interest	Congressional School Principal	Prisoner Reimbursement For Incarceration	Sales Disclosure - County Share	Cumulative Bridge	Drug Free Community
Cash and investments - beginning	\$ 1,812	\$ 44,600	\$ 19,144	\$ 64,999	\$ 17,704	\$ 12,475	\$ 1,019,073	\$ 21,244
Receipts:								
Taxes	-	-	-	-	-	-	292,158	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	23,419	-
Charges for services	-	-	-	-	4,555	-	-	-
Fines and forfeits	3,826	8,660	-	-	-	-	-	-
Other receipts	-	-	-	564	-	1,580	80,856	13,444
Total receipts	3,826	8,660	-	564	4,555	1,580	396,433	13,444
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	65,839	-
Capital outlay	-	-	-	-	-	-	553,017	-
Other disbursements	3,849	-	19,144	65,563	-	-	-	2,300
Total disbursements	3,849	-	19,144	65,563	-	-	618,856	2,300
Excess (deficiency) of receipts over disbursements	(23)	8,660	(19,144)	(64,999)	4,555	1,580	(222,423)	11,144
Cash and investments - ending	\$ 1,789	\$ 53,260	\$ -	\$ -	\$ 22,259	\$ 14,055	\$ 796,650	\$ 32,388

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Extradition and Sheriff's Assistance	Firearms Training	General Drain Improvement	Health	Identification Security Protection	Levy Excess	Local Road and Street	LOIT Public Safety - County Share	MVH Restricted
Cash and investments - beginning	\$ 6,280	\$ 18,537	\$ 21,274	\$ 270,851	\$ 3,731	\$ 31,824	\$ 398,672	\$ 490,892	\$ -
Receipts:									
Taxes	-	-	11,440	103,000	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	8,256	-	-	160,312	488,235	1,139,830
Charges for services	-	2,970	-	11,584	1,267	-	-	116,686	-
Fines and forfeits	815	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	3,175	-
Total receipts	815	2,970	11,440	122,840	1,267	-	160,312	608,096	1,139,830
Disbursements:									
Personal services	-	-	-	74,673	-	-	-	391,624	523,399
Supplies	-	-	-	17,935	-	-	-	1,595	606,635
Other services and charges	-	-	27,324	-	-	-	-	46,064	-
Capital outlay	-	-	-	-	-	-	-	79,183	-
Other disbursements	2,080	1,061	-	-	-	-	-	50,344	-
Total disbursements	2,080	1,061	27,324	92,608	-	-	-	568,810	1,130,034
Excess (deficiency) of receipts over disbursements	(1,265)	1,909	(15,884)	30,232	1,267	-	160,312	39,286	9,796
Cash and investments - ending	\$ 5,015	\$ 20,446	\$ 5,390	\$ 301,083	\$ 4,998	\$ 31,824	\$ 558,984	\$ 530,178	\$ 9,796

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Supplemental Public Defender Services
Cash and investments - beginning	\$ 12,470	\$ 1,054,699	\$ -	\$ 866,110	\$ 109,639	\$ 97,089	\$ 1,770	\$ 26,683
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,201,103	-	-	-	32,742	-	-
Charges for services	-	21,519	-	-	36,601	-	50	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	6,838	182,210	-	9,303	-	-	-	14,223
Total receipts	6,838	1,404,832	-	9,303	36,601	32,742	50	14,223
Disbursements:								
Personal services	-	602,807	-	-	-	-	-	-
Supplies	-	481,295	-	-	-	-	-	-
Other services and charges	-	187,391	-	-	-	-	-	-
Capital outlay	-	382,040	-	-	-	-	-	-
Other disbursements	1,450	11,264	-	206,951	43,788	10,500	-	-
Total disbursements	1,450	1,664,797	-	206,951	43,788	10,500	-	-
Excess (deficiency) of receipts over disbursements	5,388	(259,965)	-	(197,648)	(7,187)	22,242	50	14,223
Cash and investments - ending	\$ 17,858	\$ 794,734	\$ -	\$ 668,462	\$ 102,452	\$ 119,331	\$ 1,820	\$ 40,906

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Unsafe Building	GAL/CASA	Election and Registration	County Elected Officials Training	Park and Recreation
Cash and investments - beginning	\$ 2,261	\$ 14,056	\$ -	\$ 32,866	\$ 50,000	\$ 7,958	\$ 367,308	\$ 5,460	\$ 38,775
Receipts:									
Taxes	-	-	-	-	-	-	13,604	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	1,090	-	-
Charges for services	-	6,265	-	-	-	-	-	1,267	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	6,651	-	4,817	162,950	-	900	3,111	-	579
Total receipts	6,651	6,265	4,817	162,950	-	900	17,805	1,267	579
Disbursements:									
Personal services	-	-	-	-	-	-	3,518	-	-
Supplies	-	-	-	-	-	-	309	-	-
Other services and charges	-	-	-	-	-	-	1,045	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	6,587	15,638	1,361	39,817	-	300	314	550	535
Total disbursements	6,587	15,638	1,361	39,817	-	300	5,186	550	535
Excess (deficiency) of receipts over disbursements	64	(9,373)	3,456	123,133	-	600	12,619	717	44
Cash and investments - ending	\$ 2,325	\$ 4,683	\$ 3,456	\$ 155,999	\$ 50,000	\$ 8,558	\$ 379,927	\$ 6,177	\$ 38,819

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	County Offender Transportation Fund	Statewide 911	Reassessment	Adult Probation Administrative	Juvenile Probation Administrative	Supplemental Adult Probation Services	Alternative Dispute Resolution	County User Fee
Cash and investments - beginning	\$ 344	\$ 148,663	\$ 347,391	\$ 114,870	\$ 2,348	\$ 13,246	\$ 894	\$ 388,167
Receipts:								
Taxes	-	-	104,296	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	8,360	-	-	-	-	-
Charges for services	-	149,866	-	-	-	-	-	25
Fines and forfeits	-	-	-	49,402	2,292	-	-	28,703
Other receipts	-	939	-	-	-	10,687	920	160
Total receipts	-	150,805	112,656	49,402	2,292	10,687	920	28,888
Disbursements:								
Personal services	-	198,832	5,615	-	-	-	-	3,083
Supplies	-	31,453	4,462	-	-	-	-	-
Other services and charges	-	5,750	80,409	-	-	-	-	80
Capital outlay	-	-	1,808	-	-	-	-	-
Other disbursements	-	107	6,010	21,751	500	-	-	38,748
Total disbursements	-	236,142	98,304	21,751	500	-	-	41,911
Excess (deficiency) of receipts over disbursements	-	(85,337)	14,352	27,651	1,792	10,687	920	(13,023)
Cash and investments - ending	\$ 344	\$ 63,326	\$ 361,743	\$ 142,521	\$ 4,140	\$ 23,933	\$ 1,814	\$ 375,144

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Drainage Maintenance	Drug Task Force	K-9	West Lebanon TIF	Pike TIF	Self-Insurance	Capital Projects	Payroll Clearing	Sheriff Pension Holding
Cash and investments - beginning	\$ 158,566	\$ 2,176	\$ 117	\$ 5,766	\$ 45,853	\$ 108,508	\$ -	\$ -	\$ 729
Receipts:									
Taxes	35,149	-	-	9,374	1,940	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	220	-	-	372	1,274,781	-	1,539,795	3,699
<b>Total receipts</b>	<b>35,149</b>	<b>220</b>	<b>-</b>	<b>9,374</b>	<b>2,312</b>	<b>1,274,781</b>	<b>-</b>	<b>1,539,795</b>	<b>3,699</b>
Disbursements:									
Personal services	-	-	-	-	-	1,363,123	-	-	3,780
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	27,616	520	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	39	-	-	1,509,536	-
<b>Total disbursements</b>	<b>27,616</b>	<b>520</b>	<b>-</b>	<b>-</b>	<b>39</b>	<b>1,363,123</b>	<b>-</b>	<b>1,509,536</b>	<b>3,780</b>
Excess (deficiency) of receipts over disbursements	7,533	(300)	-	9,374	2,273	(88,342)	-	30,259	(81)
Cash and investments - ending	\$ 166,099	\$ 1,876	\$ 117	\$ 15,140	\$ 48,126	\$ 20,166	\$ -	\$ 30,259	\$ 648

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Settlement	LOIT Prop Tax Oper Levies Replace	LOIT Stabilization	CVET Agency	Weed Lien Collections	Financial Institution Tax	LIT Property Tax Relief	State Fines and Forfeitures
Cash and investments - beginning	\$ -	\$ 9,002	\$ 334,502	\$ -	\$ -	\$ -	\$ 22,616	\$ 275
Receipts:								
Taxes	-	551,158	9,002	-	-	-	589,898	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	39,045	-	34,527	-	-
Charges for services	-	-	-	-	150	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	804
Other receipts	7,688,510	-	-	-	-	-	-	-
Total receipts	7,688,510	551,158	9,002	39,045	150	34,527	589,898	804
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	7,688,510	560,008	20,176	39,045	150	34,527	598,144	879
Total disbursements	7,688,510	560,008	20,176	39,045	150	34,527	598,144	879
Excess (deficiency) of receipts over disbursements	-	(8,850)	(11,174)	-	-	-	(8,246)	(75)
Cash and investments - ending	\$ -	\$ 152	\$ 323,328	\$ -	\$ -	\$ -	\$ 14,370	\$ 200

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Child Restraint Violation Fines	Education Plate Fees Agency
Cash and investments - beginning	\$ 13,366	\$ -	\$ 65	\$ 80	\$ 60	\$ -	\$ 78	\$ 210	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	150
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	870	-	-	810	-	-
Fines and forfeits	23,098	5,667	867	-	830	250	-	286	-
Other receipts	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>23,098</b>	<b>5,667</b>	<b>867</b>	<b>870</b>	<b>830</b>	<b>250</b>	<b>810</b>	<b>286</b>	<b>150</b>
Disbursements:									
Personal services	1,120	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	26,650	3,432	855	890	817	188	822	471	150
<b>Total disbursements</b>	<b>27,770</b>	<b>3,432</b>	<b>855</b>	<b>890</b>	<b>817</b>	<b>188</b>	<b>822</b>	<b>471</b>	<b>150</b>
Excess (deficiency) of receipts over disbursements	(4,672)	2,235	12	(20)	13	62	(12)	(185)	-
Cash and investments - ending	\$ 8,694	\$ 2,235	\$ 77	\$ 60	\$ 73	\$ 62	\$ 66	\$ 25	\$ -

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Riverboat Revenue Sharing	LOIT 2016 Special Distribution	LIT CERTIFIED SHARES	LIT PUBLIC SAFETY	LIT ECONOMIC DEVELOPMENT	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ -	\$ 471,137	\$ -	\$ -	\$ -	\$ 74,455	\$ 77,618	\$ 75,359
Receipts:								
Taxes	-	-	1,837,193	551,158	367,604	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	17,659	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	205	-	-	-	5,513	8,331	5,513
Total receipts	<u>17,659</u>	<u>205</u>	<u>1,837,193</u>	<u>551,158</u>	<u>367,604</u>	<u>5,513</u>	<u>8,331</u>	<u>5,513</u>
Disbursements:								
Personal services	-	-	-	-	-	-	39	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	17,659	277,335	1,837,193	551,158	367,604	-	797	29
Total disbursements	<u>17,659</u>	<u>277,335</u>	<u>1,837,193</u>	<u>551,158</u>	<u>367,604</u>	<u>-</u>	<u>836</u>	<u>29</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(277,130)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,513</u>	<u>7,495</u>	<u>5,484</u>
Cash and investments - ending	\$ -	\$ 194,007	\$ -	\$ -	\$ -	\$ 79,968	\$ 85,113	\$ 80,843

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Sale of Co. Owned Property	State Cont. Ed Fund	Followell Expend. Trust	Followell Principal Trust	Local Emergency Planning Comm	Warren Co. law Enforcement	Certificate Sale	County interstate Campact	Excess property tax replacement
Cash and investments - beginning	\$ 89,793	\$ 138	\$ 107,184	\$ 121,720	\$ 23,167	\$ 2,352	\$ 5,004	\$ 668	\$ 16,226
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	250	-
Other receipts	1,926	-	33,634	1,687	3,123	-	75	-	-
Total receipts	1,926	-	33,634	1,687	3,123	-	75	250	-
Disbursements:									
Personal services	-	-	-	-	256	-	-	-	-
Supplies	-	-	-	-	930	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	94	-	10,564	171	582	-	5,079	-	-
Total disbursements	94	-	10,564	171	1,768	-	5,079	-	-
Excess (deficiency) of receipts over disbursements	1,832	-	23,070	1,516	1,355	-	(5,004)	250	-
Cash and investments - ending	\$ 91,625	\$ 138	\$ 130,254	\$ 123,236	\$ 24,522	\$ 2,352	\$ -	\$ 918	\$ 16,226

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Jordan Creek Wind Farm Expense	COMMUNITY SUPERVISIOIN GRANT	Family Court Grant ADR Fund	GAL/CASA STATE GRANT	Problem Solving Court Grant	BAC Supplemental Grants	COMMUNITY CROSSINGS GRANT FUND	Jordan Creek Wind Farm Econ
Cash and investments - beginning	\$ 194	\$ 2,592	\$ 4,050	\$ 4,445	\$ 9,880	\$ 24,270	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	1,108,726	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	7,992	10,000	-	-	-
Total receipts	-	-	-	7,992	10,000	-	1,108,726	-
Disbursements:								
Personal services	-	-	-	-	4,000	10,000	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	250	11,300	8,691	250	1,108,726	-
Total disbursements	-	-	250	11,300	12,691	10,250	1,108,726	-
Excess (deficiency) of receipts over disbursements	-	-	(250)	(3,308)	(2,691)	(10,250)	-	-
Cash and investments - ending	\$ 194	\$ 2,592	\$ 3,800	\$ 1,137	\$ 7,189	\$ 14,020	\$ -	\$ -

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	COVID-19 Cares Grant	LLC Grant	CUMULATIVE CAPITAL DEVELOPMENT	SEWAGE COLLECTIONS	DUITF	CLICK IT TO LIVE IT	BI-CO ACCOUNTABILITY COURT GRT
Cash and investments - beginning	\$ -	\$ -	\$ 737,670	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	148,994	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	11,943	-	-	-	10,000
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	3,033	-	-	-
Total receipts	-	-	160,937	3,033	-	-	10,000
Disbursements:							
Personal services	-	-	-	-	2,780	331	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	109,245	3,033	-	-	-
Total disbursements	-	-	109,245	3,033	2,780	331	-
Excess (deficiency) of receipts over disbursements	-	-	51,692	-	(2,780)	(331)	10,000
Cash and investments - ending	\$ -	\$ -	\$ 789,362	\$ -	\$ (2,780)	\$ (331)	\$ 10,000

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	AED GRANT -EMA	DRUG PROSECUTION FUND GRANT	CASA PUBLIC RELATIONS GRANT	EMA MITIGATION GRANT	JUSTICE PARTNERS GRANT	Court Security Officer Grant	Totals
Cash and investments - beginning	\$ (3,681)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,587,963
Receipts:							
Taxes	-	-	-	-	-	-	9,633,996
Licenses and permits	-	-	-	-	-	-	671,221
Intergovernmental receipts	-	-	-	-	-	-	4,568,412
Charges for services	-	-	-	-	-	-	495,822
Fines and forfeits	-	-	-	-	-	-	238,260
Other receipts	4,000	798	10,322	15,000	60,000	-	12,334,525
Total receipts	4,000	798	10,322	15,000	60,000	-	27,942,236
Disbursements:							
Personal services	-	-	-	-	-	-	6,806,767
Supplies	-	-	-	-	-	-	1,283,858
Other services and charges	-	-	-	-	-	-	1,296,812
Capital outlay	-	-	-	-	-	-	1,728,365
Other disbursements	319	798	3,540	15,000	-	-	16,956,586
Total disbursements	319	798	3,540	15,000	-	-	28,072,388
Excess (deficiency) of receipts over disbursements	3,681	-	6,782	-	60,000	-	(130,152)
Cash and investments - ending	\$ -	\$ -	\$ 6,782	\$ -	\$ 60,000	\$ -	\$ 17,457,811

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	BAC DRUG SCREENS	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	Clerk's Child Support	General	Accident Report	CEDIT County Share
Cash and investments - beginning	\$ 14,973	\$ 408,849	\$ 392	\$ 17,032	\$ 114,166	\$ 648	\$ 7,786,279	\$ 3,774	\$ 1,002,171
Receipts:									
Taxes	-	-	-	-	-	-	4,886,781	-	382,059
Licenses and permits	-	-	-	-	-	-	18,963	-	-
Intergovernmental receipts	-	-	-	-	-	-	285,753	-	-
Charges for services	-	-	-	-	-	-	75,335	1,022	-
Fines and forfeits	6,137	-	-	-	-	-	87,456	-	-
Other receipts	-	647,652	19,913	28,743	478,831	106,593	197,563	-	-
Total receipts	6,137	647,652	19,913	28,743	478,831	106,593	5,551,851	1,022	382,059
Disbursements:									
Personal services	-	-	-	-	-	-	4,337,938	-	113,403
Supplies	-	-	-	-	-	-	373,311	-	-
Other services and charges	-	-	-	-	-	-	721,525	-	-
Capital outlay	-	-	-	-	-	-	13,110	-	300,000
Other disbursements	1,360	408,049	20,023	26,399	463,872	106,785	691,578	-	293,415
Total disbursements	1,360	408,049	20,023	26,399	463,872	106,785	6,137,462	-	706,818
Excess (deficiency) of receipts over disbursements	4,777	239,603	(110)	2,344	14,959	(192)	(585,611)	1,022	(324,759)
Cash and investments - ending	\$ 19,750	\$ 648,452	\$ 282	\$ 19,376	\$ 129,125	\$ 456	\$ 7,200,668	\$ 4,796	\$ 677,412

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	City and Town Court Costs	Clerk's Records Perpetuation	Congressional School Interest	Congressional School Principal	Prisoner Reimbursement For Incarceration	Sales Disclosure - County Share	Cumulative Bridge	Drug Free Community
Cash and investments - beginning	\$ 1,789	\$ 53,260	\$ -	\$ -	\$ 22,259	\$ 14,055	\$ 796,650	\$ 32,388
Receipts:								
Taxes	-	-	-	-	-	-	285,201	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	23,558	-
Charges for services	-	-	-	-	2,625	-	-	-
Fines and forfeits	2,970	6,761	-	-	-	-	-	-
Other receipts	-	-	-	-	-	1,320	307,444	12,334
Total receipts	2,970	6,761	-	-	2,625	1,320	616,203	12,334
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	78,616	-
Capital outlay	-	-	-	-	-	-	266,064	-
Other disbursements	3,190	-	-	-	10,680	-	358,405	14,010
Total disbursements	3,190	-	-	-	10,680	-	703,085	14,010
Excess (deficiency) of receipts over disbursements	(220)	6,761	-	-	(8,055)	1,320	(86,882)	(1,676)
Cash and investments - ending	\$ 1,569	\$ 60,021	\$ -	\$ -	\$ 14,204	\$ 15,375	\$ 709,768	\$ 30,712

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Extradition and Sheriff's Assistance	Firearms Training	General Drain Improvement	Health	Identification Security Protection	Levy Excess	Local Road and Street	LOIT Public Safety - County Share	MVH Restricted
Cash and investments - beginning	\$ 5,015	\$ 20,446	\$ 5,390	\$ 301,083	\$ 4,998	\$ 31,824	\$ 558,984	\$ 530,178	\$ 9,796
Receipts:									
Taxes	-	-	13,235	94,856	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	7,841	-	-	154,283	571,960	1,086,414
Charges for services	-	4,910	-	13,110	1,590	-	-	7,257	-
Fines and forfeits	2,175	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	102,252	-
Total receipts	<u>2,175</u>	<u>4,910</u>	<u>13,235</u>	<u>115,807</u>	<u>1,590</u>	<u>-</u>	<u>154,283</u>	<u>681,469</u>	<u>1,086,414</u>
Disbursements:									
Personal services	-	-	-	82,471	-	-	-	412,160	-
Supplies	-	-	-	13,547	-	-	-	5,408	848,864
Other services and charges	-	-	6,053	-	-	-	-	35,920	-
Capital outlay	-	-	-	-	-	-	100,000	76,641	-
Other disbursements	-	11,291	-	-	-	-	-	52,575	-
Total disbursements	<u>-</u>	<u>11,291</u>	<u>6,053</u>	<u>96,018</u>	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>582,704</u>	<u>848,864</u>
Excess (deficiency) of receipts over disbursements	<u>2,175</u>	<u>(6,381)</u>	<u>7,182</u>	<u>19,789</u>	<u>1,590</u>	<u>-</u>	<u>54,283</u>	<u>98,765</u>	<u>237,550</u>
Cash and investments - ending	<u>\$ 7,190</u>	<u>\$ 14,065</u>	<u>\$ 12,572</u>	<u>\$ 320,872</u>	<u>\$ 6,588</u>	<u>\$ 31,824</u>	<u>\$ 613,267</u>	<u>\$ 628,943</u>	<u>\$ 247,346</u>

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Supplemental Public Defender Services
Cash and investments - beginning	\$ 17,858	\$ 794,734	\$ -	\$ 668,462	\$ 102,452	\$ 119,331	\$ 1,820	\$ 40,906
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,086,414	-	-	-	32,742	-	-
Charges for services	-	9,188	-	-	39,988	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	6,838	262,576	4,700	12,019	-	-	-	16,401
Total receipts	6,838	1,358,178	4,700	12,019	39,988	32,742	-	16,401
Disbursements:								
Personal services	-	1,112,260	-	100,000	-	-	-	-
Supplies	-	211,607	-	-	-	-	-	-
Other services and charges	-	180,264	-	-	-	-	-	-
Capital outlay	-	222,314	-	-	-	-	-	-
Other disbursements	-	15,637	-	7,157	5,312	-	-	-
Total disbursements	-	1,742,082	-	107,157	5,312	-	-	-
Excess (deficiency) of receipts over disbursements	6,838	(383,904)	4,700	(95,138)	34,676	32,742	-	16,401
Cash and investments - ending	\$ 24,696	\$ 410,830	\$ 4,700	\$ 573,324	\$ 137,128	\$ 152,073	\$ 1,820	\$ 57,307

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Unsafe Building	GAL/CASA	Election and Registration	County Elected Officials Training	Park and Recreation
Cash and investments - beginning	\$ 2,325	\$ 4,683	\$ 3,456	\$ 155,999	\$ 50,000	\$ 8,558	\$ 379,927	\$ 6,177	\$ 38,819
Receipts:									
Taxes	-	-	-	-	-	-	64,502	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	5,279	-	-
Charges for services	-	7,920	-	-	-	-	-	1,590	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	9,212	-	25,598	20,770	-	1,280	4,425	-	824
Total receipts	9,212	7,920	25,598	20,770	-	1,280	74,206	1,590	824
Disbursements:									
Personal services	-	-	-	-	-	-	28,199	-	-
Supplies	-	-	-	-	-	-	688	-	-
Other services and charges	-	-	-	-	-	-	27,913	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	9,212	7,382	29,054	121,821	-	-	375	550	2,088
Total disbursements	9,212	7,382	29,054	121,821	-	-	57,175	550	2,088
Excess (deficiency) of receipts over disbursements	-	538	(3,456)	(101,051)	-	1,280	17,031	1,040	(1,264)
Cash and investments - ending	\$ 2,325	\$ 5,221	\$ -	\$ 54,948	\$ 50,000	\$ 9,838	\$ 396,958	\$ 7,217	\$ 37,555

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	County Offender Transportation Fund	Statewide 911	Reassessment	Adult Probation Administrative	Juvenile Probation Administrative	Supplemental Adult Probation Services	Alternative Dispute Resolution	County User Fee
Cash and investments - beginning	\$ 344	\$ 63,326	\$ 361,743	\$ 142,521	\$ 4,140	\$ 23,933	\$ 1,814	\$ 375,144
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	97	-	-	-	-	-
Charges for services	-	155,210	-	-	-	-	-	-
Fines and forfeits	-	-	-	42,691	581	-	-	36,280
Other receipts	-	-	-	-	-	8,911	680	-
Total receipts	-	155,210	97	42,691	581	8,911	680	36,280
Disbursements:								
Personal services	-	203,354	5,573	-	-	-	-	10,779
Supplies	-	7,130	75	-	-	-	-	-
Other services and charges	-	-	62,663	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	6,010	10,681	500	-	-	11,445
Total disbursements	-	210,484	74,321	10,681	500	-	-	22,224
Excess (deficiency) of receipts over disbursements	-	(55,274)	(74,224)	32,010	81	8,911	680	14,056
Cash and investments - ending	\$ 344	\$ 8,052	\$ 287,519	\$ 174,531	\$ 4,221	\$ 32,844	\$ 2,494	\$ 389,200

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Drainage Maintenance	Drug Task Force	K-9	West Lebanon TIF	Pike TIF	Self-Insurance	Capital Projects	Payroll Clearing	Sheriff Pension Holding
Cash and investments - beginning	\$ 166,099	\$ 1,876	\$ 117	\$ 15,140	\$ 48,126	\$ 20,166	\$ -	\$ 30,259	\$ 648
Receipts:									
Taxes	50,606	-	-	10,706	3,684	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	-	40	-	-	552	1,714,585	50,000	1,632,728	3,943
Total receipts	50,606	40	-	10,706	4,236	1,714,585	50,000	1,632,728	3,943
Disbursements:									
Personal services	-	-	-	-	-	1,614,689	-	-	4,267
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	43,783	780	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	52	-	-	1,615,110	-
Total disbursements	43,783	780	-	-	52	1,614,689	-	1,615,110	4,267
Excess (deficiency) of receipts over disbursements	6,823	(740)	-	10,706	4,184	99,896	50,000	17,618	(324)
Cash and investments - ending	\$ 172,922	\$ 1,136	\$ 117	\$ 25,846	\$ 52,310	\$ 120,062	\$ 50,000	\$ 47,877	\$ 324

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Settlement	LOIT Prop Tax Oper Levies Replace	LOIT Stabilization	CVET Agency	Weed Lien Collections	Financial Institution Tax	LIT Property Tax Relief	State Fines and Forfeitures
Cash and investments - beginning	\$ -	\$ 152	\$ 323,328	\$ -	\$ -	\$ -	\$ 14,370	\$ 200
Receipts:								
Taxes	-	571,182	75,707	-	-	-	690,119	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	37,132	-	37,491	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	2,000
Other receipts	7,578,056	-	14,578	-	-	-	-	-
Total receipts	7,578,056	571,182	90,285	37,132	-	37,491	690,119	2,000
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	7,578,056	571,235	191	37,132	-	37,491	685,929	2,000
Total disbursements	7,578,056	571,235	191	37,132	-	37,491	685,929	2,000
Excess (deficiency) of receipts over disbursements	-	(53)	90,094	-	-	-	4,190	-
Cash and investments - ending	\$ -	\$ 99	\$ 413,422	\$ -	\$ -	\$ -	\$ 18,560	\$ 200

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Child Restraint Violation Fines	Education Plate Fees Agency
Cash and investments - beginning	\$ 8,694	\$ 2,235	\$ 77	\$ 60	\$ 73	\$ 62	\$ 66	\$ 25	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	131
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	1,170	-	-	1,179	-	-
Fines and forfeits	15,418	7,344	613	-	1,008	410	-	166	-
Other receipts	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>15,418</b>	<b>7,344</b>	<b>613</b>	<b>1,170</b>	<b>1,008</b>	<b>410</b>	<b>1,179</b>	<b>166</b>	<b>131</b>
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	23,089	8,978	620	1,140	864	472	1,128	175	131
<b>Total disbursements</b>	<b>23,089</b>	<b>8,978</b>	<b>620</b>	<b>1,140</b>	<b>864</b>	<b>472</b>	<b>1,128</b>	<b>175</b>	<b>131</b>
Excess (deficiency) of receipts over disbursements	(7,671)	(1,634)	(7)	30	144	(62)	51	(9)	-
Cash and investments - ending	\$ 1,023	\$ 601	\$ 70	\$ 90	\$ 217	\$ -	\$ 117	\$ 16	\$ -

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Riverboat Revenue Sharing	LOIT 2016 Special Distribution	LIT CERTIFIED SHARES	LIT PUBLIC SAFETY	LIT ECONOMIC DEVELOPMENT	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ -	\$ 194,007	\$ -	\$ -	\$ -	\$ 79,968	\$ 85,113	\$ 80,843
Receipts:								
Taxes	-	-	2,156,647	646,342	431,804	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	17,659	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	5,122	7,701	5,122
Total receipts	17,659	-	2,156,647	646,342	431,804	5,122	7,701	5,122
Disbursements:								
Personal services	-	-	-	-	-	-	6,187	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	17,659	194,007	2,156,647	646,342	431,804	-	95	51
Total disbursements	17,659	194,007	2,156,647	646,342	431,804	-	6,282	51
Excess (deficiency) of receipts over disbursements	-	(194,007)	-	-	-	5,122	1,419	5,071
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,090	\$ 86,532	\$ 85,914

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Sale of Co. Owned Property	State Cont. Ed Fund	Followell Expend. Trust	Followell Principal Trust	Local Emergency Planning Comm	Warren Co. law Enforcement	Certificate Sale	County interstate Campact	Excess property tax replacement
Cash and investments - beginning	\$ 91,625	\$ 138	\$ 130,254	\$ 123,236	\$ 24,522	\$ 2,352	\$ -	\$ 918	\$ 16,226
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	410	-
Other receipts	27,426	-	30,540	2,411	3,618	-	2,075	-	-
Total receipts	27,426	-	30,540	2,411	3,618	-	2,075	410	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	200	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	124	-	12,238	224	345	-	2,075	-	-
Total disbursements	124	-	12,238	224	545	-	2,075	-	-
Excess (deficiency) of receipts over disbursements	27,302	-	18,302	2,187	3,073	-	-	410	-
Cash and investments - ending	\$ 118,927	\$ 138	\$ 148,556	\$ 125,423	\$ 27,595	\$ 2,352	\$ -	\$ 1,328	\$ 16,226

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Jordan Creek Wind Farm Expense	COMMUNITY SUPERVISIOIN GRANT	Family Court Grant ADR Fund	GAL/CASA STATE GRANT	Problem Solving Court Grant	BAC Supplemental Grants	COMMUNITY CROSSINGS GRANT FUND	Jordan Creek Wind Farm Econ
Cash and investments - beginning	\$ 194	\$ 2,592	\$ 3,800	\$ 1,137	\$ 7,189	\$ 14,020	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	2,090,767	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	649,410	-	-	9,788	10,000	20,000	-	1,130,056
Total receipts	649,410	-	-	9,788	10,000	20,000	2,090,767	1,130,056
Disbursements:								
Personal services	28,422	-	-	-	4,000	7,100	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	37,500	-	160	6,496	3,186	-	2,083,833	-
Total disbursements	65,922	-	160	6,496	7,186	7,100	2,083,833	-
Excess (deficiency) of receipts over disbursements	583,488	-	(160)	3,292	2,814	12,900	6,934	1,130,056
Cash and investments - ending	\$ 583,682	\$ 2,592	\$ 3,640	\$ 4,429	\$ 10,003	\$ 26,920	\$ 6,934	\$ 1,130,056

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	COVID-19 Cares Grant	LLC Grant	CUMULATIVE CAPITAL DEVELOPMENT	SEWAGE COLLECTIONS	DUITF	CLICK IT TO LIVE IT	BI-CO ACCOUNTABILITY COURT GRT
Cash and investments - beginning	\$ -	\$ -	\$ 789,362	\$ -	\$ (2,780)	\$ (331)	\$ 10,000
Receipts:							
Taxes	-	-	145,446	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	12,014	-	-	1,213	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	9,955	10,000	-	4,789	7,959	-	-
Total receipts	9,955	10,000	157,460	4,789	7,959	1,213	-
Disbursements:							
Personal services	-	-	-	-	5,328	882	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	298,426	-	-	-	-
Other disbursements	9,955	-	18,105	4,789	-	-	10,000
Total disbursements	9,955	-	316,531	4,789	5,328	882	10,000
Excess (deficiency) of receipts over disbursements	-	10,000	(159,071)	-	2,631	331	(10,000)
Cash and investments - ending	\$ -	\$ 10,000	\$ 630,291	\$ -	\$ (149)	\$ -	\$ -

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	AED GRANT -EMA	DRUG PROSECUTION FUND GRANT	CASA PUBLIC RELATIONS GRANT	EMA MITIGATION GRANT	JUSTICE PARTNERS GRANT	Court Security Officer Grant	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 6,782	\$ -	\$ 60,000	\$ -	\$ 17,457,811
Receipts:							
Taxes	-	-	-	-	-	-	10,508,877
Licenses and permits	-	-	-	-	-	-	19,094
Intergovernmental receipts	-	-	-	-	-	-	5,450,617
Charges for services	-	-	-	-	-	-	322,094
Fines and forfeits	-	-	-	-	-	-	212,420
Other receipts	-	-	-	-	61,719	-	15,269,052
Total receipts	-	-	-	-	61,719	-	31,782,154
Disbursements:							
Personal services	-	-	-	-	8,750	28,938	8,114,700
Supplies	-	-	-	-	-	-	1,460,830
Other services and charges	-	-	-	-	-	-	1,157,517
Capital outlay	-	-	-	-	-	-	1,276,555
Other disbursements	-	-	6,782	-	27,946	-	18,923,012
Total disbursements	-	-	6,782	-	36,696	28,938	30,932,614
Excess (deficiency) of receipts over disbursements	-	-	(6,782)	-	25,023	(28,938)	849,540
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 85,023	\$ (28,938)	\$ 18,307,351

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	BAC DRUG SCREENS	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	Clerk's Child Support	General	Accident Report	CEDIT County Share
Cash and investments - beginning	\$ 19,750	\$ 648,452	\$ 282	\$ 19,376	\$ 129,125	\$ 456	\$ 7,200,668	\$ 4,796	\$ 677,412
Receipts:									
Taxes	-	-	-	-	-	-	3,290,592	-	-
Licenses and permits	-	-	-	-	-	-	19,324	-	-
Intergovernmental receipts	-	-	-	-	-	-	2,466,077	-	450,465
Charges for services	-	-	-	-	-	-	182,549	872	-
Fines and forfeits	4,151	-	-	-	-	-	101,642	-	-
Other receipts	-	434,854	16,339	41,640	590,136	72,700	498,269	-	-
Total receipts	4,151	434,854	16,339	41,640	590,136	72,700	6,558,453	872	450,465
Disbursements:									
Personal services	-	-	-	-	-	-	4,489,590	-	163,403
Supplies	-	-	-	-	-	-	148,760	-	-
Other services and charges	-	-	-	-	-	-	823,440	-	17,080
Capital outlay	-	-	-	-	-	-	47,194	-	300,000
Other disbursements	23,899	647,652	16,293	37,842	407,740	72,506	2,214	-	133,810
Total disbursements	23,899	647,652	16,293	37,842	407,740	72,506	5,511,198	-	614,293
Excess (deficiency) of receipts over disbursements	(19,748)	(212,798)	46	3,798	182,396	194	1,047,255	872	(163,828)
Cash and investments - ending	\$ 2	\$ 435,654	\$ 328	\$ 23,174	\$ 311,521	\$ 650	\$ 8,247,923	\$ 5,668	\$ 513,584

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	City and Town Court Costs	Clerk's Records Perpetuation	Prisoner Reimbursement For Incarceration	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Extradition and Sheriff's Assistance
Cash and investments - beginning	\$ 1,569	\$ 60,021	\$ 14,204	\$ 15,375	\$ 709,768	\$ -	\$ 30,712	\$ 7,190
Receipts:								
Taxes	-	-	-	-	276,211	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	23,706	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	3,055	6,653	-	-	-	-	-	345
Other receipts	-	-	-	1,975	58,741	-	13,717	-
Total receipts	3,055	6,653	-	1,975	358,658	-	13,717	345
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	69,676	-	-	-
Capital outlay	-	-	-	-	64,151	-	-	-
Other disbursements	3,183	-	2,368	11,500	-	-	11,909	-
Total disbursements	3,183	-	2,368	11,500	133,827	-	11,909	-
Excess (deficiency) of receipts over disbursements	(128)	6,653	(2,368)	(9,525)	224,831	-	1,808	345
Cash and investments - ending	\$ 1,441	\$ 66,674	\$ 11,836	\$ 5,850	\$ 934,599	\$ -	\$ 32,520	\$ 7,535

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Firearms Training	General Drain Improvement	Health	Identification Security Protection	Levy Excess	Local Road and Street	LOIT Public Safety - County Share	MVH Restricted
Cash and investments - beginning	\$ 14,065	\$ 12,572	\$ 320,872	\$ 6,588	\$ 31,824	\$ 613,267	\$ 628,943	\$ 247,346
Receipts:								
Taxes	-	14,492	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	165,338	664,504	1,198,464
Charges for services	6,246	-	13,179	2,066	-	-	35,000	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	100,000	-
Total receipts	6,246	14,492	13,179	2,066	-	165,338	799,504	1,198,464
Disbursements:								
Personal services	-	-	160,800	-	-	-	472,138	169,904
Supplies	-	-	14,928	-	-	338,590	7,866	654,977
Other services and charges	-	44,092	-	-	-	-	22,652	-
Capital outlay	-	-	-	-	-	84,607	167,968	-
Other disbursements	6,088	-	-	-	31,824	-	-	-
Total disbursements	6,088	44,092	175,728	-	31,824	423,197	670,624	824,881
Excess (deficiency) of receipts over disbursements	158	(29,600)	(162,549)	2,066	(31,824)	(257,859)	128,880	373,583
Cash and investments - ending	\$ 14,223	\$ (17,028)	\$ 158,323	\$ 8,654	\$ -	\$ 355,408	\$ 757,823	\$ 620,929

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Supplemental Public Defender Services
Cash and investments - beginning	\$ 24,696	\$ 410,830	\$ 4,700	\$ 573,324	\$ 137,128	\$ 152,069	\$ 1,820	\$ 57,307
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,198,464	-	-	-	32,703	-	-
Charges for services	-	15,412	6,610	-	39,125	-	50	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	6,838	205,541	-	8,240	-	-	-	171,362
Total receipts	6,838	1,419,417	6,610	8,240	39,125	32,703	50	171,362
Disbursements:								
Personal services	-	934,521	-	-	-	-	-	-
Supplies	-	115,087	-	-	-	-	-	-
Other services and charges	-	193,031	-	-	-	-	-	-
Capital outlay	-	11,435	-	-	-	152,071	-	-
Other disbursements	4,860	607	4,000	972	25,636	-	-	245
Total disbursements	4,860	1,254,681	4,000	972	25,636	152,071	-	245
Excess (deficiency) of receipts over disbursements	1,978	164,736	2,610	7,268	13,489	(119,368)	50	171,117
Cash and investments - ending	\$ 26,674	\$ 575,566	\$ 7,310	\$ 580,592	\$ 150,617	\$ 32,701	\$ 1,870	\$ 228,424

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Unsafe Building	GAL/CASA	Election and Registration	County Elected Officials Training	Park and Recreation
Cash and investments - beginning	\$ 2,325	\$ 5,221	\$ -	\$ 54,948	\$ 50,000	\$ 9,838	\$ 396,958	\$ 7,217	\$ 37,555
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	10,315	-	-	-	-	-	2,516	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	5,909	-	12,330	155,154	-	1,300	3,418	-	693
Total receipts	5,909	10,315	12,330	155,154	-	1,300	3,418	2,516	693
Disbursements:									
Personal services	-	-	-	-	-	-	5,815	-	-
Supplies	-	-	-	-	-	-	2,059	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	732	-	-
Other disbursements	5,908	1,736	12,330	12,897	-	2,685	347	-	61
Total disbursements	5,908	1,736	12,330	12,897	-	2,685	8,953	-	61
Excess (deficiency) of receipts over disbursements	1	8,579	-	142,257	-	(1,385)	(5,535)	2,516	632
Cash and investments - ending	\$ 2,326	\$ 13,800	\$ -	\$ 197,205	\$ 50,000	\$ 8,453	\$ 391,423	\$ 9,733	\$ 38,187

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	County Offender Transportation Fund	Statewide 911	Reassessment	Opioid Restricted Fund	Opioid Unrestricted Funds	Adult Probation Administrative	Juvenile Probation Administrative	Supplemental Adult Probation Services
Cash and investments - beginning	\$ 344	\$ 8,052	\$ 287,517	\$ -	\$ -	\$ 174,531	\$ 4,221	\$ 32,844
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	143,702	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	31,635	625	-
Other receipts	2,069	-	-	-	-	-	-	77,753
Total receipts	2,069	143,702	-	-	-	31,635	625	77,753
Disbursements:								
Personal services	-	93,999	5,245	-	-	-	-	-
Supplies	-	41,817	3,852	-	-	-	-	-
Other services and charges	-	-	74,395	-	-	-	-	-
Capital outlay	-	-	780	-	-	-	-	-
Other disbursements	-	-	-	-	-	85,361	1,297	-
Total disbursements	-	135,816	84,272	-	-	85,361	1,297	-
Excess (deficiency) of receipts over disbursements	2,069	7,886	(84,272)	-	-	(53,726)	(672)	77,753
Cash and investments - ending	\$ 2,413	\$ 15,938	\$ 203,245	\$ -	\$ -	\$ 120,805	\$ 3,549	\$ 110,597

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Supplemental Juvenile Probation Services	Alternative Dispute Resolution	County User Fee	Drainage Maintenance	Drug Task Force	K-9	West Lebanon TIF	Pike TIF
Cash and investments - beginning	\$ -	\$ 2,494	\$ 389,200	\$ 172,922	\$ 1,136	\$ 117	\$ 25,846	\$ 52,310
Receipts:								
Taxes	-	-	-	48,783	-	-	15,464	1,841
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	681	-	30,612	-	-	-	-	-
Other receipts	-	646	39,510	-	-	-	-	427
Total receipts	681	646	70,122	48,783	-	-	15,464	2,268
Disbursements:								
Personal services	-	-	2,779	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	3,230	-	780	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	214,929	49,624	-	117	-	43
Total disbursements	-	-	220,938	49,624	780	117	-	43
Excess (deficiency) of receipts over disbursements	681	646	(150,816)	(841)	(780)	(117)	15,464	2,225
Cash and investments - ending	\$ 681	\$ 3,140	\$ 238,384	\$ 172,081	\$ 356	\$ -	\$ 41,310	\$ 54,535

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Self-Insurance	County Farm Capital Improvement	Payroll Clearing	Sheriff Pension Holding	Settlement	LOIT Prop Tax Oper Levies Replace	LOIT Stabilization	CVET Agency
Cash and investments - beginning	\$ 120,062	\$ 50,000	\$ 47,877	\$ 324	\$ -	\$ 99	\$ 413,422	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	571,182	180,441	37,998
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	1,713,183	-	1,734,384	1,640	8,568,167	-	-	-
Total receipts	1,713,183	-	1,734,384	1,640	8,568,167	571,182	180,441	37,998
Disbursements:								
Personal services	1,346,360	-	-	1,613	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	2,150	-	-	-	-	-	-
Other disbursements	-	-	1,668,674	-	8,568,167	523,683	-	37,998
Total disbursements	1,346,360	2,150	1,668,674	1,613	8,568,167	523,683	-	37,998
Excess (deficiency) of receipts over disbursements	366,823	(2,150)	65,710	27	-	47,499	180,441	-
Cash and investments - ending	\$ 486,885	\$ 47,850	\$ 113,587	\$ 351	\$ -	\$ 47,598	\$ 593,863	\$ -

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Weed Lien Collections	Sewage Collections	Financial Institution Tax	Local Income Tax-Property Tax Relief	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 18,560	\$ 200	\$ 1,023	\$ 601	\$ 70	\$ 90
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	46,315	801,834	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	1,975
Fines and forfeits	-	-	-	-	3,866	17,117	4,458	643	-
Other receipts	300	6,297	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>300</b>	<b>6,297</b>	<b>46,315</b>	<b>801,834</b>	<b>3,866</b>	<b>17,117</b>	<b>4,458</b>	<b>643</b>	<b>1,975</b>
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	300	6,297	46,315	703,382	2,895	16,850	2,808	693	1,755
<b>Total disbursements</b>	<b>300</b>	<b>6,297</b>	<b>46,315</b>	<b>703,382</b>	<b>2,895</b>	<b>16,850</b>	<b>2,808</b>	<b>693</b>	<b>1,755</b>
Excess (deficiency) of receipts over disbursements	-	-	-	98,452	971	267	1,650	(50)	220
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 117,012	\$ 1,171	\$ 1,290	\$ 2,251	\$ 20	\$ 310

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Child Restraint Violation Fines	Education Plate Fees Agency	Riverboat Revenue Sharing	LIT CERTIFIED SHARES	LIT PUBLIC SAFETY
Cash and investments - beginning	\$ 217	\$ -	\$ 117	\$ 16	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	113	-	-	-
Intergovernmental receipts	-	-	-	-	-	17,638	2,505,412	751,623
Charges for services	-	-	1,419	-	-	-	-	-
Fines and forfeits	875	743	-	48	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	875	743	1,419	48	113	17,638	2,505,412	751,623
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	929	368	1,380	64	113	17,638	2,505,412	751,623
Total disbursements	929	368	1,380	64	113	17,638	2,505,412	751,623
Excess (deficiency) of receipts over disbursements	(54)	375	39	(16)	-	-	-	-
Cash and investments - ending	\$ 163	\$ 375	\$ 156	\$ -	\$ -	\$ -	\$ -	\$ -

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	LIT ECONOMIC DEVELOPMENT	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Sale of Co. Owned Property	State Cont. Ed Fund	Followell Expend. Trust	Followell Principal Trust
Cash and investments - beginning	\$ -	\$ 85,090	\$ 86,532	\$ 85,914	\$ 118,927	\$ 138	\$ 148,557	\$ 125,424
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	501,082	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	4,849	7,289	4,849	31,024	-	41,051	1,863
Total receipts	501,082	4,849	7,289	4,849	31,024	-	41,051	1,863
Disbursements:								
Personal services	-	-	8,919	-	-	-	-	-
Supplies	-	-	-	-	-	-	968	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	2,047	-	-	-
Other disbursements	501,082	-	2,371	-	329	138	13,866	189
Total disbursements	501,082	-	11,290	-	2,376	138	14,834	189
Excess (deficiency) of receipts over disbursements	-	4,849	(4,001)	4,849	28,648	(138)	26,217	1,674
Cash and investments - ending	\$ -	\$ 89,939	\$ 82,531	\$ 90,763	\$ 147,575	\$ -	\$ 174,774	\$ 127,098

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Local Emergency Planning Comm	Warren Co. law Enforcement	County interstate Campact	Excess property tax replacement	Jordan Creek Wind Farm Expense	COMMUNITY SUPERVISIOIN GRANT	Family Court Grant ADR Fund	GAL/CASA STATE GRANT
Cash and investments - beginning	\$ 27,596	\$ 2,352	\$ 1,328	\$ 16,226	\$ 583,682	\$ 2,592	\$ 3,640	\$ 4,429
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	306	-	-	-	-	-
Other receipts	3,441	-	-	-	100,329	-	-	4,868
Total receipts	3,441	-	306	-	100,329	-	-	4,868
Disbursements:								
Personal services	-	2,352	-	-	44,839	-	-	-
Supplies	761	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	39,909	-	-	-
Capital outlay	-	-	-	-	376,654	-	-	-
Other disbursements	7,638	-	1,632	16,226	-	-	-	6,273
Total disbursements	8,399	2,352	1,632	16,226	461,402	-	-	6,273
Excess (deficiency) of receipts over disbursements	(4,958)	(2,352)	(1,326)	(16,226)	(361,073)	-	-	(1,405)
Cash and investments - ending	\$ 22,638	\$ -	\$ 2	\$ -	\$ 222,609	\$ 2,592	\$ 3,640	\$ 3,024

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	Problem Solving Court Grant	BAC Supplemental Grants	FSSA Transportation Grant	Supplemental CASA Grant	Court Community Coordinator Grant	Wellness Grant - Court	Norfolk Southern Deputies Grant	Probation Keeping It Clean Lib
Cash and investments - beginning	\$ 10,003	\$ 26,920	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	10,000	10,000	-	-	-	-	-	-
Total receipts	10,000	10,000	-	-	-	-	-	-
Disbursements:								
Personal services	4,000	10,000	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	5,209	120	-	-	-	-	-	-
Total disbursements	9,209	10,120	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	791	(120)	-	-	-	-	-	-
Cash and investments - ending	\$ 10,794	\$ 26,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	PHEP	Jordan Creek Wind Farm Economic Developm	CUMULATIVE CAPITAL DEVELOPMENT	COVID-19 CARES GRANT	cesf 2020-50 GRANT ICJI	DUITF	LLC Grant	Sheriff LCC Grant Video System
Cash and investments - beginning	\$ -	\$ 1,130,056	\$ 630,293	\$ -	\$ -	\$ (149)	\$ 10,000	\$ -
Receipts:								
Taxes	-	-	140,862	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	12,089	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	2,162,296	-	258,127	-	793	-	5,569
Total receipts	-	2,162,296	152,951	258,127	-	793	-	5,569
Disbursements:								
Personal services	-	-	-	-	-	644	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	390,805	-	-	-	-	-
Other disbursements	-	100	-	258,127	6,247	-	10,000	-
Total disbursements	-	100	390,805	258,127	6,247	644	10,000	-
Excess (deficiency) of receipts over disbursements	-	2,162,196	(237,854)	-	(6,247)	149	(10,000)	5,569
Cash and investments - ending	\$ -	\$ 3,292,252	\$ 392,439	\$ -	\$ (6,247)	\$ -	\$ -	\$ 5,569

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	HIGHWAY REPAIR RESURFACE	Community Crossing Grant	EMA MITIGATION GRANT	JUSTICE PARTNERS GRANT	Heavy Equipment Road Use Permit Fee Hwy	COVID SAFETY AWARENESS GRANT
Cash and investments - beginning	\$ -	\$ 6,934	\$ -	\$ 85,024	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	383,951	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,500,000	127,984	1,738	60,000	-	26,200
Total receipts	2,500,000	511,935	1,738	60,000	-	26,200
Disbursements:						
Personal services	-	-	-	14,691	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	2,500,000	-	-	-	-	-
Other disbursements	-	518,868	1,738	68,144	-	26,200
Total disbursements	2,500,000	518,868	1,738	82,835	-	26,200
Excess (deficiency) of receipts over disbursements	-	(6,933)	-	(22,835)	-	-
Cash and investments - ending	\$ -	\$ 1	\$ -	\$ 62,189	\$ -	\$ -

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2021

	ARP GRANT FUND	Court Security Officer Grant	COURT REFORM GRANT 2021	Warren County Vaccine Grant Health Dept	VOCA Grant	Totals
Cash and investments - beginning	\$ -	\$ (28,938)	\$ -	\$ -	\$ -	\$ 18,307,351
Receipts:						
Taxes	-	-	-	-	-	3,788,245
Licenses and permits	-	-	-	-	-	19,437
Intergovernmental receipts	-	-	-	16,976	-	12,026,262
Charges for services	-	-	-	-	-	461,036
Fines and forfeits	-	-	-	-	-	207,455
Other receipts	802,690	38,000	10,000	-	-	20,756,492
Total receipts	802,690	38,000	10,000	16,976	-	37,258,927
Disbursements:						
Personal services	49,534	9,062	-	-	-	7,990,208
Supplies	-	-	-	-	-	1,329,665
Other services and charges	-	-	-	-	-	1,288,285
Capital outlay	-	-	-	-	-	4,100,594
Other disbursements	-	-	10,000	-	-	18,144,324
Total disbursements	49,534	9,062	10,000	-	-	32,853,076
Excess (deficiency) of receipts over disbursements	753,156	28,938	-	16,976	-	4,405,851
Cash and investments - ending	\$ 753,156	\$ -	\$ -	\$ 16,976	\$ -	\$ 22,713,202

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

	BAC DRUG SCREENS	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	Clerk's Child Support	General	Accident Report	CEDIT County Share
Cash and investments - beginning	\$ 2	\$ 435,654	\$ 328	\$ 23,174	\$ 311,521	\$ 650	\$ 8,247,923	\$ 5,668	\$ 513,584
Receipts:									
Taxes	-	-	-	-	-	-	3,157,554	-	-
Licenses and permits	-	-	-	-	-	-	19,927	-	-
Intergovernmental receipts	-	-	-	-	-	-	2,394,482	-	442,233
Charges for services	-	-	-	-	-	-	105,210	1,242	-
Fines and forfeits	-	-	-	-	-	-	100,292	-	-
Other receipts	-	370,541	42,750	52,191	382,288	77,427	109,389	-	-
Total receipts	-	370,541	42,750	52,191	382,288	77,427	5,886,854	1,242	442,233
Disbursements:									
Personal services	-	-	-	-	-	-	4,812,401	-	163,376
Supplies	-	-	-	-	-	-	146,652	-	10,791
Other services and charges	-	-	-	-	-	-	889,208	-	93,973
Capital outlay	-	-	-	-	-	-	43,868	-	122,297
Other disbursements	-	434,454	42,662	48,210	551,473	77,968	5,491	-	-
Total disbursements	-	434,454	42,662	48,210	551,473	77,968	5,897,620	-	390,437
Excess (deficiency) of receipts over disbursements	-	(63,913)	88	3,981	(169,185)	(541)	(10,766)	1,242	51,796
Cash and investments - ending	\$ 2	\$ 371,741	\$ 416	\$ 27,155	\$ 142,336	\$ 109	\$ 8,237,157	\$ 6,910	\$ 565,380

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

	City and Town Court Costs	Clerk's Records Perpetuation	Prisoner Reimbursement For Incarceration	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Extradition and Sheriff's Assistance
Cash and investments - beginning	\$ 1,441	\$ 66,674	\$ 11,836	\$ 5,850	\$ 934,599	\$ -	\$ 32,520	\$ 7,535
Receipts:								
Taxes	-	-	-	-	280,615	143,107	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	20,341	10,373	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	2,728	6,234	-	-	-	-	-	738
Other receipts	-	-	-	2,730	35,093	392,439	14,179	-
Total receipts	2,728	6,234	-	2,730	336,049	545,919	14,179	738
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	71,154	-	-	-
Capital outlay	-	-	-	-	308,809	396,175	-	-
Other disbursements	2,856	-	-	-	-	-	17,584	3,255
Total disbursements	2,856	-	-	-	379,963	396,175	17,584	3,255
Excess (deficiency) of receipts over disbursements	(128)	6,234	-	2,730	(43,914)	149,744	(3,405)	(2,517)
Cash and investments - ending	\$ 1,313	\$ 72,908	\$ 11,836	\$ 8,580	\$ 890,685	\$ 149,744	\$ 29,115	\$ 5,018

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

	Firearms Training	General Drain Improvement	Health	Identification Security Protection	Levy Excess	Local Road and Street	LOIT Public Safety - County Share	MVH Restricted
Cash and investments - beginning	\$ 14,223	\$ (17,028)	\$ 158,323	\$ 8,654	\$ -	\$ 355,408	\$ 757,823	\$ 620,929
Receipts:								
Taxes	-	20,979	108,886	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	7,893	-	-	170,324	626,833	1,249,287
Charges for services	3,090	-	14,714	1,723	-	-	117,981	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	37,595	-
Total receipts	3,090	20,979	131,493	1,723	-	170,324	782,409	1,249,287
Disbursements:								
Personal services	-	-	84,326	-	-	-	574,630	184,349
Supplies	-	-	15,823	-	-	147,488	6,951	984,405
Other services and charges	-	-	-	-	-	-	28,177	-
Capital outlay	-	-	-	-	-	56,735	299,639	368,319
Other disbursements	260	285	-	-	-	-	135,065	-
Total disbursements	260	285	100,149	-	-	204,223	1,044,462	1,537,073
Excess (deficiency) of receipts over disbursements	2,830	20,694	31,344	1,723	-	(33,899)	(262,053)	(287,786)
Cash and investments - ending	\$ 17,053	\$ 3,666	\$ 189,667	\$ 10,377	\$ -	\$ 321,509	\$ 495,770	\$ 333,143

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

	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Supplemental Public Defender Services
Cash and investments - beginning	\$ 26,674	\$ 575,566	\$ 7,310	\$ 580,592	\$ 150,617	\$ 32,701	\$ 1,870	\$ 228,424
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,249,287	-	-	-	30,855	-	-
Charges for services	-	22,288	6,660	-	37,090	-	50	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	6,838	229,770	-	2,940	-	-	-	9,434
Total receipts	6,838	1,501,345	6,660	2,940	37,090	30,855	50	9,434
Disbursements:								
Personal services	-	987,413	2,077	-	-	-	-	-
Supplies	-	303,537	-	-	-	-	-	-
Other services and charges	-	174,906	-	47,760	-	-	-	-
Capital outlay	-	8,951	-	-	-	-	-	-
Other disbursements	9,500	112	-	128	7,470	-	-	-
Total disbursements	9,500	1,474,919	2,077	47,888	7,470	-	-	-
Excess (deficiency) of receipts over disbursements	(2,662)	26,426	4,583	(44,948)	29,620	30,855	50	9,434
Cash and investments - ending	\$ 24,012	\$ 601,992	\$ 11,893	\$ 535,644	\$ 180,237	\$ 63,556	\$ 1,920	\$ 237,858

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

	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Unsafe Building	GAL/CASA	Election and Registration	County Elected Officials Training	Park and Recreation
Cash and investments - beginning	\$ 2,326	\$ 13,800	\$ -	\$ 197,205	\$ 50,000	\$ 8,453	\$ 391,423	\$ 9,733	\$ 38,187
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	8,615	-	-	-	-	-	1,723	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Other receipts	73,531	-	15,842	57,697	-	800	-	-	25
Total receipts	73,531	8,615	15,842	57,697	-	800	-	1,723	25
Disbursements:									
Personal services	-	-	-	-	-	-	28,691	-	-
Supplies	-	-	-	-	-	-	3,079	-	-
Other services and charges	-	14,618	-	-	-	-	30,930	5,646	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	73,478	-	15,842	148,369	-	1,746	-	-	-
Total disbursements	73,478	14,618	15,842	148,369	-	1,746	62,700	5,646	-
Excess (deficiency) of receipts over disbursements	53	(6,003)	-	(90,672)	-	(946)	(62,700)	(3,923)	25
Cash and investments - ending	\$ 2,379	\$ 7,797	\$ -	\$ 106,533	\$ 50,000	\$ 7,507	\$ 328,723	\$ 5,810	\$ 38,212

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

	County Offender Transportation Fund	Statewide 911	Reassessment	Opioid Restricted Fund	Opioid Unrestricted Funds	Adult Probation Administrative	Juvenile Probation Administrative	Supplemental Adult Probation Services
Cash and investments - beginning	\$ 2,413	\$ 15,938	\$ 203,245	\$ -	\$ -	\$ 120,805	\$ 3,549	\$ 110,597
Receipts:								
Taxes	-	-	100,175	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	7,261	-	-	-	-	-
Charges for services	-	142,661	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	4,565	-	-
Other receipts	513	-	-	22,231	9,291	-	-	121,145
Total receipts	513	142,661	107,436	22,231	9,291	4,565	-	121,145
Disbursements:								
Personal services	-	94,890	7,095	-	-	3,576	-	20,806
Supplies	-	21,062	3,926	-	-	-	-	-
Other services and charges	-	4,025	79,568	-	-	-	-	-
Capital outlay	-	-	791	-	-	-	-	-
Other disbursements	-	-	-	-	-	93,341	3,249	7,988
Total disbursements	-	119,977	91,380	-	-	96,917	3,249	28,794
Excess (deficiency) of receipts over disbursements	513	22,684	16,056	22,231	9,291	(92,352)	(3,249)	92,351
Cash and investments - ending	\$ 2,926	\$ 38,622	\$ 219,301	\$ 22,231	\$ 9,291	\$ 28,453	\$ 300	\$ 202,948

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

	Supplemental Juvenile Probation Services	Alternative Dispute Resolution	County User Fee	Drainage Maintenance	Drug Task Force	K-9	West Lebanon TIF	Pike TIF
Cash and investments - beginning	\$ 681	\$ 3,140	\$ 238,384	\$ 172,081	\$ 356	\$ -	\$ 41,310	\$ 54,535
Receipts:								
Taxes	-	-	-	42,143	-	-	22,505	-
Licenses and permits	-	-	25	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	3,309	-	16,349	-	-	-	-	-
Other receipts	-	620	17,601	-	-	-	-	-
Total receipts	3,309	620	33,975	42,143	-	-	22,505	-
Disbursements:								
Personal services	-	-	1,680	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	26,597	-	291	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	650	-	6,789	35,573	65	-	-	-
Total disbursements	650	-	35,066	35,573	356	-	-	-
Excess (deficiency) of receipts over disbursements	2,659	620	(1,091)	6,570	(356)	-	22,505	-
Cash and investments - ending	\$ 3,340	\$ 3,760	\$ 237,293	\$ 178,651	\$ -	\$ -	\$ 63,815	\$ 54,535

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

	Self-Insurance	County Farm Capital Improvement	Payroll Clearing	Sheriff Pension Holding	Settlement	LOIT Prop Tax Oper Levies Replace	LOIT Stabilization	CVET Agency
Cash and investments - beginning	\$ 486,885	\$ 47,850	\$ 113,587	\$ 351	\$ -	\$ 47,598	\$ 593,863	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	609,343	101,829	39,280
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	2,059,557	2,150	1,847,098	2,457	9,139,552	-	-	-
Total receipts	2,059,557	2,150	1,847,098	2,457	9,139,552	609,343	101,829	39,280
Disbursements:								
Personal services	1,747,454	-	-	2,214	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	1,130	-	-	-	-	-	-
Other disbursements	-	-	1,942,383	-	9,139,552	618,781	-	39,280
Total disbursements	1,747,454	1,130	1,942,383	2,214	9,139,552	618,781	-	39,280
Excess (deficiency) of receipts over disbursements	312,103	1,020	(95,285)	243	-	(9,438)	101,829	-
Cash and investments - ending	\$ 798,988	\$ 48,870	\$ 18,302	\$ 594	\$ -	\$ 38,160	\$ 695,692	\$ -

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

	Weed Lien Collections	Sewage Collections	Financial Institution Tax	Local Income Tax-Property Tax Relief	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 117,012	\$ 1,171	\$ 1,290	\$ 2,251	\$ 20	\$ 310
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	52,336	758,703	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	2,730
Fines and forfeits	-	-	-	-	4,858	16,580	7,075	525	-
Other receipts	1,180	8,736	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>1,180</b>	<b>8,736</b>	<b>52,336</b>	<b>758,703</b>	<b>4,858</b>	<b>16,580</b>	<b>7,075</b>	<b>525</b>	<b>2,730</b>
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Other disbursements	1,180	8,736	52,336	818,057	4,869	16,300	9,325	475	2,860
<b>Total disbursements</b>	<b>1,180</b>	<b>8,736</b>	<b>52,336</b>	<b>818,057</b>	<b>4,869</b>	<b>16,300</b>	<b>9,325</b>	<b>475</b>	<b>2,860</b>
Excess (deficiency) of receipts over disbursements	-	-	-	(59,354)	(11)	280	(2,250)	50	(130)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 57,658	\$ 1,160	\$ 1,570	\$ 1	\$ 70	\$ 180

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

	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Child Restraint Violation Fines	Education Plate Fees Agency	Riverboat Revenue Sharing	LIT CERTIFIED SHARES	LIT PUBLIC SAFETY
Cash and investments - beginning	\$ 163	\$ 375	\$ 156	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	113	-	-	-
Intergovernmental receipts	-	-	-	-	-	16,666	2,370,577	711,172
Charges for services	-	-	1,038	-	-	-	-	-
Fines and forfeits	797	438	-	75	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>797</u>	<u>438</u>	<u>1,038</u>	<u>75</u>	<u>113</u>	<u>16,666</u>	<u>2,370,577</u>	<u>711,172</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	884	750	1,128	75	113	16,666	2,370,577	711,172
Total disbursements	<u>884</u>	<u>750</u>	<u>1,128</u>	<u>75</u>	<u>113</u>	<u>16,666</u>	<u>2,370,577</u>	<u>711,172</u>
Excess (deficiency) of receipts over disbursements	<u>(87)</u>	<u>(312)</u>	<u>(90)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 76</u>	<u>\$ 63</u>	<u>\$ 66</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	LIT ECONOMIC DEVELOPMENT	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Sale of Co. Owned Property	State Cont. Ed Fund	Followell Expend. Trust	Followell Principal Trust
Cash and investments - beginning	\$ -	\$ 89,939	\$ 82,531	\$ 90,763	\$ 147,575	\$ -	\$ 174,774	\$ 127,098
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	474,115	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	5,231	7,873	5,231	80,144	-	19,790	1,864
Total receipts	474,115	5,231	7,873	5,231	80,144	-	19,790	1,864
Disbursements:								
Personal services	-	-	9,072	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	194,563	104,895
Other disbursements	474,115	-	187	73	52,507	-	-	3,815
Total disbursements	474,115	-	9,259	73	52,507	-	194,563	108,710
Excess (deficiency) of receipts over disbursements	-	5,231	(1,386)	5,158	27,637	-	(174,773)	(106,846)
Cash and investments - ending	\$ -	\$ 95,170	\$ 81,145	\$ 95,921	\$ 175,212	\$ -	\$ 1	\$ 20,252

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

	Local Emergency Planning Comm	Warren Co. law Enforcement	County interstate Campact	Excess property tax replacement	Jordan Creek Wind Farm Expense	COMMUNITY SUPERVISIOIN GRANT	Family Court Grant ADR Fund	GAL/CASA STATE GRANT
Cash and investments - beginning	\$ 22,638	\$ -	\$ 2	\$ -	\$ 222,609	\$ 2,592	\$ 3,640	\$ 3,024
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	3,295	-	-	-	-	-	-	7,397
Total receipts	3,295	-	-	-	-	-	-	7,397
Disbursements:								
Personal services	-	-	-	-	6,451	-	-	-
Supplies	226	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	63,290	-	-	-
Capital outlay	-	-	-	-	11,518	-	-	-
Other disbursements	4,247	-	-	-	-	-	-	8,065
Total disbursements	4,473	-	-	-	81,259	-	-	8,065
Excess (deficiency) of receipts over disbursements	(1,178)	-	-	-	(81,259)	-	-	(668)
Cash and investments - ending	\$ 21,460	\$ -	\$ 2	\$ -	\$ 141,350	\$ 2,592	\$ 3,640	\$ 2,356

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

	Problem Solving Court Grant	BAC Supplemental Grants	FSSA Transportation Grant	Supplemental CASA Grant	Court Community Coordinator Grant	Wellness Grant - Court	Norfolk Southern Deputies Grant	Probation Keeping It Clean Lib
Cash and investments - beginning	\$ 10,794	\$ 26,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	8,000	10,000	2,961	500	26,000	21,400	5,000	4,200
Total receipts	8,000	10,000	2,961	500	26,000	21,400	5,000	4,200
Disbursements:								
Personal services	4,000	10,000	-	-	-	12,262	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	5,464	3,750	-	-	2,333	1,362	4,995	-
Total disbursements	9,464	13,750	-	-	2,333	13,624	4,995	-
Excess (deficiency) of receipts over disbursements	(1,464)	(3,750)	2,961	500	23,667	7,776	5	4,200
Cash and investments - ending	\$ 9,330	\$ 23,050	\$ 2,961	\$ 500	\$ 23,667	\$ 7,776	\$ 5	\$ 4,200

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

	PHEP	Jordan Creek Wind Farm Economic Developm	CUMULATIVE CAPITAL DEVELOPMENT	COVID-19 CARES GRANT	cesf 2020-50 GRANT ICJI	DUITF	LLC Grant	Sheriff LCC Grant Video System
Cash and investments - beginning	\$ -	\$ 3,292,252	\$ 392,439	\$ -	\$ (6,247)	\$ -	\$ -	\$ 5,569
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	2,167,510	-	-	12,468	1,248	-	-
Total receipts	-	2,167,510	-	-	12,468	1,248	-	-
Disbursements:								
Personal services	-	-	-	-	-	1,248	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	39,357	-	392,439	-	6,221	-	773	-
Total disbursements	39,357	-	392,439	-	6,221	1,248	773	-
Excess (deficiency) of receipts over disbursements	(39,357)	2,167,510	(392,439)	-	6,247	-	(773)	-
Cash and investments - ending	\$ (39,357)	\$ 5,459,762	\$ -	\$ -	\$ -	\$ -	\$ (773)	\$ 5,569

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

	HIGHWAY REPAIR RESURFACE	Community Crossing Grant	EMA MITIGATION GRANT	JUSTICE PARTNERS GRANT	Heavy Equipment Road Use Permit Fee Hwy	COVID SAFETY AWARENESS GRANT
Cash and investments - beginning	\$ -	\$ 1	\$ -	\$ 62,189	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	12,000	-
Intergovernmental receipts	-	1,365,008	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>-</u>	<u>1,365,008</u>	<u>-</u>	<u>-</u>	<u>12,000</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	1,344	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	415,008	-	21,286	-	-
Total disbursements	<u>-</u>	<u>415,008</u>	<u>-</u>	<u>22,630</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>950,000</u>	<u>-</u>	<u>(22,630)</u>	<u>12,000</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 950,001</u>	<u>\$ -</u>	<u>\$ 39,559</u>	<u>\$ 12,000</u>	<u>\$ -</u>

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

	ARP GRANT FUND	Court Security Officer Grant	COURT REFORM GRANT 2021	Warren County Vaccine Grant Health Dept	VOCA Grant	Totals
Cash and investments - beginning	\$ 753,156	\$ -	\$ -	\$ 16,976	\$ -	\$ 22,713,202
Receipts:						
Taxes	-	-	-	-	-	3,875,964
Licenses and permits	-	-	-	-	-	32,065
Intergovernmental receipts	-	-	-	-	-	12,708,198
Charges for services	-	-	-	-	-	466,815
Fines and forfeits	-	-	-	-	-	164,563
Other receipts	802,690	-	2,060	-	-	18,340,492
Total receipts	802,690	-	2,060	-	-	35,588,097
Disbursements:						
Personal services	-	-	-	-	7,692	8,767,047
Supplies	-	-	-	-	-	1,643,940
Other services and charges	33,333	-	-	-	-	1,563,476
Capital outlay	-	-	-	-	-	1,917,690
Other disbursements	-	-	2,060	16,976	1,278	18,935,673
Total disbursements	33,333	-	2,060	16,976	8,970	32,827,826
Excess (deficiency) of receipts over disbursements	769,357	-	-	(16,976)	(8,970)	2,760,271
Cash and investments - ending	\$ 1,522,513	\$ -	\$ -	\$ -	\$ (8,970)	\$ 25,473,473

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OTHER INFORMATION

WARREN COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
CATERPILLAR FINANCIAL SERVICES CORP	EXCAVATOR FOR HIGHWAY	\$ 32,885	8/6/2018	8/6/2023
Cardinal Leasing Inc - CDL CO INC	COPIER - SURVEYOR/AREA PLAN	1,104	9/1/2021	9/30/2026
CARDINAL LEASING INC-CDL CO INC	COPIER-AUDITOR	1,909	3/1/2020	3/30/2025
CARDINAL LEASING INC-CDL CO INC	COPIER-TREASURER	2,070	4/1/2020	4/30/2025
CARDINAL LEASING INC/CDL CO INC	COPIER-COURT	1,620	1/1/2020	12/31/2025
CATERPILLAR FINANCIAL SERVICES CORP	2017 GRADER FOR HIGHWAY	45,866	3/9/2018	3/9/2023
CDL COMPANY INC	LANIER COPIER - PROBATION	1,620	5/1/2022	5/1/2027
CDL COMPANY INC	LANIER COPIER - COURT	420	5/1/2022	5/1/2027
CDL COMPANY INC	RICOH COPIER- HIGHWAY	108	3/1/2021	3/1/2026
CDL COMPANY INC	RICOH COPIER - EMA	816	12/1/2021	2/1/2026
CDL COMPANY INC	RICOH COPIER - EXTENSION	1,382	1/1/2022	1/1/2027
DEERE CREDIT INC	GRADER-HWY	30,417	5/16/2021	5/18/2026
ENTERPRISE	2022 CHEVROLET SILVERADO 2500HD 193287 HWY	8,309	4/5/2022	4/5/2023
ENTERPRISE	2022 GMC SIERRA 1500 549530 HWY	9,671	6/17/2022	6/17/2023
ENTERPRISE	2019 CHEVROLET SILVERADO 1500 LD 1143710 ZONING	7,061	11/1/2021	11/1/2023
ENTERPRISE	2022 CHEVROLET SILVERADO 1500 548666 HWY	9,158	7/12/2022	7/12/2023
ENTERPRISE	2022 CHEVROLET SILVERADO 2500HD 193266 HWY	8,397	7/1/2022	7/1/2023
ENTERPRISE	2022 CHEVROLET SILVERADO 2500HD 193284 HWY	8,455	5/1/2022	5/1/2023
HUNTINGTON FINANCIAL	CASE TRACTOR & MOWER HWY	34,445	9/1/2022	9/1/2027
JOHN DEERE	JOHN DEERE LOADER FOR HIGHWAY	<u>24,066</u>	9/17/2018	9/17/2023
Total governmental activities		<u>229,779</u>		
Total of annual lease payments		<u>\$ 229,779</u>		

WARREN COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2022

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 208,735
Infrastructure	26,288,197
Buildings	20,776,248
Improvements other than buildings	2,319,476
Machinery, equipment, and vehicles	<u>7,286,335</u>
Total governmental activities	<u>56,878,991</u>
Total capital assets	<u><u>\$ 56,878,991</u></u>

## OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.