

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

FINANCIAL STATEMENT AUDIT REPORT

OF

WARREN COUNTY, INDIANA

January 1, 2023 to December 31, 2023



FILED

11/26/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Robin Weston-Hubner	01-01-23 to 12-31-24
County Treasurer	Lori Heidenreich	01-01-23 to 12-31-24
Clerk of the Circuit Court	Debra Hiatt	01-01-23 to 12-31-24
County Sheriff	Anthony Pruitt	01-01-23 to 12-31-24
County Recorder	Melissa Drake	01-01-23 to 12-31-24
President of the Board of County Commissioners	Clay Andrews Craig Greenwood	01-01-23 to 12-31-23 01-01-24 to 12-31-24
President of the County Council	Ethan L. Foxworthy	01-01-23 to 12-31-24



Paul D. Joyce, CPA
State Examiner

INDIANA STATE BOARD OF ACCOUNTS

302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769
Telephone: (317) 232-2513
Fax: (317) 232-4711
www.in.gov/sboa

INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF WARREN COUNTY, INDIANA

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Warren County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2023, and the related notes to the financial statement 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 statement referred to above does not present fairly, the financial position and results of operations of the County as of and for the year ended December 31, 2023, 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 statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of and for the year ended December 31, 2023, 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 Statement* 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 statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between 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 Statement

Management is responsible for the preparation and fair presentation of the financial statement 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 statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is 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 statement.

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 statement, 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 statement.
- 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 statement.
- 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)

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement 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 statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, 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

October 29, 2024

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES AND OTHER INFORMATION

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

The County's Annual Financial Report 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 statement contained in this report and the financial information presented in the County's Annual Financial Report 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 Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
After Settlement Collections	\$ 371,740	\$ 455,328	\$ 370,541	\$ 456,527
Sheriff's Inmate Trust	415	53,668	52,387	1,696
Jail Commissary	27,155	53,785	44,152	36,788
Clerk's Trust	142,336	443,338	501,301	84,373
General Fund	8,237,178	6,464,373	6,775,034	7,926,517
Accident Report	6,910	996	-	7,906
LIT - Economic Development	565,380	504,162	447,974	621,568
City & Town Court Costs	1,313	3,552	1,313	3,552
Clerks Records Perpetuation	72,909	7,749	-	80,658
Prisoner Reimbursement For Inc	11,837	1,575	4,760	8,652
Sales Disclosure-County Share	8,580	2,160	-	10,740
Cumulative Bridge	890,686	439,995	99,388	1,231,293
Cumulative Capital Development	149,745	258,275	290,432	117,588
Drug Free Community	29,114	15,050	14,316	29,848
Extradition & Sheriff's Assist	5,017	3,203	160	8,060
Firearms Training	17,053	3,090	800	19,343
General Drain Improvement	3,666	19,250	1,200	21,716
Health	189,667	303,389	230,120	262,936
Identification Security Protec	10,377	1,327	-	11,704
Local Health Maintenance Fund	-	110,931	64,563	46,368
Local Road & Street	321,510	175,120	282,702	213,928
LIT Public Safety-County Share	495,770	874,625	936,712	433,683
MVH Restricted	333,145	1,296,104	1,334,598	294,651
Misdemeanant	24,013	4,983	5,529	23,467
Motor Vehicle Highway	601,994	1,567,195	1,483,551	685,638
Plat Book	11,893	4,980	2,465	14,408
Rainy Day	535,643	-	6,638	529,005
Recorders Records Perpetuation	180,235	28,356	8,504	200,087
Riverboat County Share	63,557	30,816	-	94,373
Sex & Violent Offender Admin.	1,920	50	-	1,970
Supplemental Public Defender S	237,859	12,650	827	249,682
Surplus Tax	2,380	12,378	12,437	2,321
Surveyors Corner Perpetuation	7,798	6,635	4,013	10,420
Tax Sale Redemption	-	15,669	15,668	1
Tax Sale Surplus	106,535	74,269	55,237	125,567
Local Health Department Trust	-	63,077	8,850	54,227
Unsafe Building	50,000	-	11,000	39,000
GAL/CASA	7,508	200	178	7,530
Election & Registration	328,725	23,293	8,085	343,933
County Elected Officials Train	5,810	1,327	-	7,137
Park & Recreation	38,213	75	-	38,288
Co. Offender Transp Fund	2,926	625	-	3,551
Statewide 9-1-1	38,618	145,642	100,000	84,260
Reassessment	219,302	26,474	89,802	155,974
Prosecutor - Forfeiture	-	2,082	-	2,082
Adult Probation Administrative	28,450	6,621	16,092	18,979
Juvenile Probation Admin	300	221	500	21
Supplemental Adult Probation S	202,949	38,720	11,171	230,498
Supplemental Juvenile Probatio	3,340	420	-	3,760
Alternative Dispute Resolution	3,760	740	-	4,500
Drainage Maintenance	178,651	44,478	31,661	191,468
K-9	-	60,050	48,222	11,828
Self Insurance	798,989	2,419,035	2,326,846	891,178
County Farm Capital Improvemen	48,870	1,130	495	49,505
Payroll Clearing	18,302	1,504,067	1,496,540	25,829
Sheriff Pension Holding (Pensi	594	2,241	2,430	405
Settlement	-	10,115,810	10,115,810	-
LIT Prop Tax Oper Levies Repla	38,160	626,570	455,523	209,207
LIT Stabilization	695,692	170,051	108,214	757,529
CVET Agency	-	40,814	40,814	-
Weed Lien Collections	-	1,728	1,728	-
Sewage Collections	-	1,869	1,869	-
Financial Institution Tax	-	45,015	45,015	-
LIT Property Tax Relief	57,659	916,890	838,507	136,042
State Fines And Forfeitures	1,159	4,427	5,213	373
Infraction Judgements	1,571	23,015	21,960	2,626
Overweight Vehicle Fines	-	11,965	10,270	1,695
Special Death Benefit Fee Fund	70	287	325	32
Sales Disclosure-State Share	180	2,160	2,090	250
Coroners Training & Con'T Ed	77	896	943	30

WARREN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Interstate Compact-State Share	63	625	688	-
Recorders Mortgage Fee To Stat	66	786	768	84
Child Restraint System Violati	-	75	75	-
Education Plate Fees Agency	-	94	94	-
Riverboat Revenue Sharing	-	16,645	16,645	-
LIT Certified Shares	-	2,925,517	2,862,803	62,714
LIT Public Safety	-	858,955	858,955	-
LIT Economic Development (Edit	-	572,637	572,637	-
Co Gen CSB Incentive	95,170	5,198	4,588	95,780
Prosecutor IV-D Incentive Fund	81,147	13,889	9,483	85,553
Clerk IV-D Incentive Fund	95,923	5,198	65	101,056
Clerk Child Support	109	51,889	51,752	246
Opioid Restricted Funds	22,231	9,006	-	31,237
Opioid Unrestricted Funds	9,291	1,935	-	11,226
Transient Vender Fee	175	-	-	175
Pretrial Diversion Program Fee	50,996	20,175	22,601	48,570
Informal Adjustment Program Fe	890	120	-	1,010
Alcohol And Drug Services Prog	26,974	16,682	21,036	22,620
Law Enforcement Continuing Ed P	46,665	4,003	-	50,668
Deferral Program Fee	23,990	18,610	320	42,280
Jury Fee	47,984	4,100	2,564	49,520
Problem Solving Court Fee	39,620	8,484	1,000	47,104
Pike TIF	54,536	-	-	54,536
West Lebanon TIF	63,815	25,102	5,000	83,917
Sale Of Co. Owned Property	175,212	89,265	82,540	181,937
Followell Principal Trust	20,252	20,702	-	40,954
Local Emergency Planning Comm	21,460	3,332	683	24,109
Jordan Creek Wind Farm Expense	141,350	-	136,550	4,800
Jordan Creek Wind Farm Economi	5,459,762	2,228,731	215,761	7,472,732
Heavy Equipment Road Use Permi	12,000	51,000	-	63,000
County Law Enforcement Fund	-	3,539	-	3,539
Conservancy District Funds	-	78,123	78,123	-
Health Dept School Liaison	-	27,500	10,540	16,960
HD Immunization Grant	-	39,704	43,522	(3,818)
ARP Grant Fund	1,522,512	-	16,667	1,505,845
FSSA Transportation Grant	2,961	129,988	121,157	11,792
Title IV-E	-	548	425	123
EMPG Competitive Grant	-	20,000	20,000	-
Court VOCA Supplemental Grant	-	858	858	-
Community Supervision Grant	2,592	-	-	2,592
Community Crossings Grant Fund	950,000	1,078,801	2,022,801	6,000
Family Court Grant Adr Fund	3,640	-	-	3,640
GAL/CASA State Grant	2,357	4,237	929	5,665
Problem Solving Court Grant	9,330	10,000	13,817	5,513
Bac Supplemental Grants	23,050	10,000	20,846	12,204
Justice Partners Grant	39,558	24,253	39,784	24,027
Duitf	-	2,669	3,469	(800)
Jail Chem Addiction (Lic)Grant	(773)	-	-	(773)
Sheriff LCC Grant Video System	5,569	-	5,569	-
Supplemental CASA Grants	500	1,250	174	1,576
Court Community Coordinator Gr	23,668	7,000	17,465	13,203
Wellness Grant - Court	7,776	10,700	14,143	4,333
Voca	(8,970)	49,000	40,810	(780)
Norfolk Southern Deputies Gran	5	10,000	-	10,005
Probation Keeping It Clean Lib	4,200	-	4,196	4
Pretrial Services Grant MFAP	-	30,000	26,173	3,827
Health Dept Incentive IDH	-	1,000	1,000	-
Sheriff Local Body Camera Gran	-	8,000	8,000	-
Sheriff Stop Arm Violation Enf	-	551	586	(35)
Opioid Settlement State Fund	-	4,000	2,875	1,125
PHEP	(39,357)	74,956	17,256	18,343
COVID Test Grant	-	48,302	-	48,302
COVID Response-Schools	-	49,465	-	49,465
COVID Vaccine Ins Reimbursemen	-	175,236	-	175,236
D4-Funds Health Dept	-	-	39,357	(39,357)
Totals	<u>\$ 25,473,504</u>	<u>\$ 38,403,476</u>	<u>\$ 36,284,625</u>	<u>\$ 27,592,355</u>

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

WARREN COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides some or all of the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The accompanying financial statement presents the financial information for the County.

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash 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 statement. 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 STATEMENT
(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).

Utility fees. Amounts received from charges for current services.

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 statement. 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 STATEMENT
(Continued)

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

Utility operating expenses. Amounts disbursed for operating the utilities.

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund 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 STATEMENT
(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 statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

WARREN COUNTY
 NOTES TO FINANCIAL STATEMENT
 (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 statement contains some funds with deficits in cash. This is a result of reimbursable grants which had not received payment.

Note 8. Combined Funds

Funds related to County User Fees are reported individually in the current financial statement but were combined into one fund for the prior financial statement.

Fund Name	Balance December 31, 2022	Balance January 1, 2023
County User Fee	\$ 237,293	\$ -
Transient Vender Fee	-	175
Pretrial Diversion Program Fee	-	50,996
Informal Adjustment Program Fe	-	890
Alcohol And Drug Services Prog	-	26,974
Law Enforcement Continuing Ed P	-	46,665
Deferral Program Fee	-	23,990
Jury Fee	-	47,984
Problem Solving Court Fee	-	39,620
Totals	<u>\$ 237,293</u>	<u>\$ 237,294</u>

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OTHER INFORMATION

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	General Fund	Accident Report
Cash and investments - beginning	\$ 371,740	\$ 415	\$ 27,155	\$ 142,336	\$ 8,237,178	\$ 6,910
Receipts:						
Taxes	-	-	-	-	5,733,143	-
Licenses and permits	-	-	-	-	20,341	-
Intergovernmental receipts	-	-	-	-	239,658	-
Charges for services	-	-	-	-	125,538	-
Fines and forfeits	-	-	-	-	24,984	-
Other receipts	455,328	53,668	53,785	443,338	320,709	996
Total receipts	455,328	53,668	53,785	443,338	6,464,373	996
Disbursements:						
Personal services	-	-	-	-	4,904,057	-
Supplies	-	-	-	-	206,145	-
Other services and charges	-	-	-	-	1,399,471	-
Capital outlay	-	-	-	-	263,106	-
Other disbursements	370,541	52,387	44,152	501,301	2,255	-
Total disbursements	370,541	52,387	44,152	501,301	6,775,034	-
Excess (deficiency) of receipts over (under) disbursements	84,787	1,281	9,633	(57,963)	(310,661)	996
Cash and investments - ending	\$ 456,527	\$ 1,696	\$ 36,788	\$ 84,373	\$ 7,926,517	\$ 7,906

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	LIT - Economic Development	City & Town Court Costs	Clerks Records Perpetuation	Prisoner Reimbursement For Inc	Sales Disclosure-County Share
Cash and investments - beginning	\$ 565,380	\$ 1,313	\$ 72,909	\$ 11,837	\$ 8,580
Receipts:					
Taxes	138,489	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	365,673	3,552	7,749	1,575	2,160
Total receipts	504,162	3,552	7,749	1,575	2,160
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	207,326	-	-	-	-
Capital outlay	240,648	-	-	-	-
Other disbursements	-	1,313	-	4,760	-
Total disbursements	447,974	1,313	-	4,760	-
Excess (deficiency) of receipts over (under) disbursements	56,188	2,239	7,749	(3,185)	2,160
Cash and investments - ending	\$ 621,568	\$ 3,552	\$ 80,658	\$ 8,652	\$ 10,740

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Extradition & Sheriff's Assist	Firearms Training	General Drain Improvement
Cash and investments - beginning	\$ 890,686	\$ 149,745	\$ 29,114	\$ 5,017	\$ 17,053	\$ 3,666
Receipts:						
Taxes	328,413	242,487	-	-	-	19,250
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	21,382	15,788	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	90,200	-	15,050	3,203	3,090	-
Total receipts	439,995	258,275	15,050	3,203	3,090	19,250
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	38,849	-	-	-	-	1,200
Capital outlay	60,539	290,432	-	-	-	-
Other disbursements	-	-	14,316	160	800	-
Total disbursements	99,388	290,432	14,316	160	800	1,200
Excess (deficiency) of receipts over (under) disbursements	340,607	(32,157)	734	3,043	2,290	18,050
Cash and investments - ending	\$ 1,231,293	\$ 117,588	\$ 29,848	\$ 8,060	\$ 19,343	\$ 21,716

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Health	Identification Security Protec	Local Health Maintenance Fund	Local Road & Street	LIT Public Safety-County Share	MVH Restricted
Cash and investments - beginning	\$ 189,667	\$ 10,377	\$ -	\$ 321,510	\$ 495,770	\$ 333,145
Receipts:						
Taxes	270,158	-	-	-	756,424	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	17,589	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	15,642	1,327	110,931	175,120	118,201	1,296,104
Total receipts	303,389	1,327	110,931	175,120	874,625	1,296,104
Disbursements:						
Personal services	189,128	-	15,859	-	560,999	234,898
Supplies	9,589	-	2,556	267,513	12,335	768,241
Other services and charges	21,403	-	732	-	111,144	331,459
Capital outlay	10,000	-	44,597	-	202,234	-
Other disbursements	-	-	819	15,189	50,000	-
Total disbursements	230,120	-	64,563	282,702	936,712	1,334,598
Excess (deficiency) of receipts over (under) disbursements	73,269	1,327	46,368	(107,582)	(62,087)	(38,494)
Cash and investments - ending	\$ 262,936	\$ 11,704	\$ 46,368	\$ 213,928	\$ 433,683	\$ 294,651

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Recorders Records Perpetuation
Cash and investments - beginning	\$ 24,013	\$ 601,994	\$ 11,893	\$ 535,643	\$ 180,235
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	1,296,104	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	4,983	271,091	4,980	-	28,356
Total receipts	4,983	1,567,195	4,980	-	28,356
Disbursements:					
Personal services	-	949,489	2,465	-	120
Supplies	-	213,271	-	-	-
Other services and charges	-	212,378	-	6,638	-
Capital outlay	-	-	-	-	-
Other disbursements	5,529	108,413	-	-	8,384
Total disbursements	5,529	1,483,551	2,465	6,638	8,504
Excess (deficiency) of receipts over (under) disbursements	(546)	83,644	2,515	(6,638)	19,852
Cash and investments - ending	\$ 23,467	\$ 685,638	\$ 14,408	\$ 529,005	\$ 200,087

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Riverboat County Share	Sex & Violent Offender Admin.	Supplemental Public Defender S	Surplus Tax	Surveyors Corner Perpetuation	Tax Sale Redemption
Cash and investments - beginning	\$ 63,557	\$ 1,920	\$ 237,859	\$ 2,380	\$ 7,798	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	30,816	50	12,650	12,378	6,635	15,669
Total receipts	30,816	50	12,650	12,378	6,635	15,669
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	4,013	3,558
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	827	12,437	-	12,110
Total disbursements	-	-	827	12,437	4,013	15,668
Excess (deficiency) of receipts over (under) disbursements	30,816	50	11,823	(59)	2,622	1
Cash and investments - ending	\$ 94,373	\$ 1,970	\$ 249,682	\$ 2,321	\$ 10,420	\$ 1

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Tax Sale Surplus	Local Health Department Trust	Unsafe Building	GAL/CASA	Election & Registration	County Elected Officials Train
Cash and investments - beginning	\$ 106,535	\$ -	\$ 50,000	\$ 7,508	\$ 328,725	\$ 5,810
Receipts:						
Taxes	-	-	-	-	21,846	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,422	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	74,269	63,077	-	200	25	1,327
Total receipts	74,269	63,077	-	200	23,293	1,327
Disbursements:						
Personal services	-	2,504	-	-	3,680	-
Supplies	-	5,444	-	-	3,500	-
Other services and charges	-	902	11,000	-	905	-
Capital outlay	-	-	-	-	-	-
Other disbursements	55,237	-	-	178	-	-
Total disbursements	55,237	8,850	11,000	178	8,085	-
Excess (deficiency) of receipts over (under) disbursements	19,032	54,227	(11,000)	22	15,208	1,327
Cash and investments - ending	\$ 125,567	\$ 54,227	\$ 39,000	\$ 7,530	\$ 343,933	\$ 7,137

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Park & Recreation	Co. Offender Transp Fund	Statewide 9-1-1	Reassessment	Prosecutor - Forfeiture
Cash and investments - beginning	\$ 38,213	\$ 2,926	\$ 38,618	\$ 219,302	\$ -
Receipts:					
Taxes	-	-	-	24,758	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,716	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	75	625	145,642	-	2,082
Total receipts	75	625	145,642	26,474	2,082
Disbursements:					
Personal services	-	-	62,257	5,986	-
Supplies	-	-	-	-	-
Other services and charges	-	-	37,743	83,816	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	100,000	89,802	-
Excess (deficiency) of receipts over (under) disbursements	75	625	45,642	(63,328)	2,082
Cash and investments - ending	\$ 38,288	\$ 3,551	\$ 84,260	\$ 155,974	\$ 2,082

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Adult Probation Administrative	Juvenile Probation Admin	Supplemental Adult Probation S	Supplemental Juvenile Probatio	Alternative Dispute Resolution
Cash and investments - beginning	\$ 28,450	\$ 300	\$ 202,949	\$ 3,340	\$ 3,760
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	6,621	221	38,720	420	740
Total receipts	6,621	221	38,720	420	740
Disbursements:					
Personal services	6,308	-	835	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	9,784	500	10,336	-	-
Total disbursements	16,092	500	11,171	-	-
Excess (deficiency) of receipts over (under) disbursements	(9,471)	(279)	27,549	420	740
Cash and investments - ending	\$ 18,979	\$ 21	\$ 230,498	\$ 3,760	\$ 4,500

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Drainage Maintenance	K-9	Self Insurance	County Farm Capital Improvement	Payroll Clearing	Sheriff Pension Holding (Pensi
Cash and investments - beginning	\$ 178,651	\$ -	\$ 798,989	\$ 48,870	\$ 18,302	\$ 594
Receipts:						
Taxes	44,478	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	60,050	2,419,035	1,130	1,504,067	2,241
Total receipts	<u>44,478</u>	<u>60,050</u>	<u>2,419,035</u>	<u>1,130</u>	<u>1,504,067</u>	<u>2,241</u>
Disbursements:						
Personal services	-	-	-	-	1,496,540	918
Supplies	-	-	-	-	-	-
Other services and charges	31,661	-	-	-	-	-
Capital outlay	-	-	-	495	-	-
Other disbursements	-	48,222	2,326,846	-	-	1,512
Total disbursements	<u>31,661</u>	<u>48,222</u>	<u>2,326,846</u>	<u>495</u>	<u>1,496,540</u>	<u>2,430</u>
Excess (deficiency) of receipts over (under) disbursements	<u>12,817</u>	<u>11,828</u>	<u>92,189</u>	<u>635</u>	<u>7,527</u>	<u>(189)</u>
Cash and investments - ending	<u>\$ 191,468</u>	<u>\$ 11,828</u>	<u>\$ 891,178</u>	<u>\$ 49,505</u>	<u>\$ 25,829</u>	<u>\$ 405</u>

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Settlement	LIT Prop Tax Oper Levies Repla	LIT Stabilization	CVET Agency	Weed Lien Collections	Sewage Collections
Cash and investments - beginning	\$ -	\$ 38,160	\$ 695,692	\$ -	\$ -	\$ -
Receipts:						
Taxes	9,844,170	-	-	-	850	1,104
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	271,640	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	626,570	170,051	40,814	878	765
Total receipts	10,115,810	626,570	170,051	40,814	1,728	1,869
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	2,880	-	-	-	-	-
Other disbursements	10,112,930	455,523	108,214	40,814	1,728	1,869
Total disbursements	10,115,810	455,523	108,214	40,814	1,728	1,869
Excess (deficiency) of receipts over (under) disbursements	-	171,047	61,837	-	-	-
Cash and investments - ending	\$ -	\$ 209,207	\$ 757,529	\$ -	\$ -	\$ -

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Financial Institution Tax	LIT Property Tax Relief	State Fines And Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit Fee Fund
Cash and investments - beginning	\$ -	\$ 57,659	\$ 1,159	\$ 1,571	\$ -	\$ 70
Receipts:						
Taxes	-	673	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	45,015	916,217	4,427	23,015	11,965	287
Total receipts	45,015	916,890	4,427	23,015	11,965	287
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	45,015	838,507	5,213	21,960	10,270	325
Total disbursements	45,015	838,507	5,213	21,960	10,270	325
Excess (deficiency) of receipts over (under) disbursements	-	78,383	(786)	1,055	1,695	(38)
Cash and investments - ending	\$ -	\$ 136,042	\$ 373	\$ 2,626	\$ 1,695	\$ 32

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Sales Disclosure-State Share	Coroners Training & Con'T Ed	Interstate Compact-State Share	Recorders Mortgage Fee To Stat	Child Restraint System Violati
Cash and investments - beginning	\$ 180	\$ 77	\$ 63	\$ 66	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,160	896	625	786	75
Total receipts	2,160	896	625	786	75
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,090	943	688	768	75
Total disbursements	2,090	943	688	768	75
Excess (deficiency) of receipts over (under) disbursements	70	(47)	(63)	18	-
Cash and investments - ending	\$ 250	\$ 30	\$ -	\$ 84	\$ -

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Education Plate Fees Agency	Riverboat Revenue Sharing	LIT Certified Shares	LIT Public Safety	LIT Economic Development (Edit)	Co Gen CSB Incentive
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,170
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	94	16,645	2,925,517	858,955	572,637	5,198
Total receipts	94	16,645	2,925,517	858,955	572,637	5,198
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	94	16,645	2,862,803	858,955	572,637	4,588
Total disbursements	94	16,645	2,862,803	858,955	572,637	4,588
Excess (deficiency) of receipts over (under) disbursements	-	-	62,714	-	-	610
Cash and investments - ending	\$ -	\$ -	\$ 62,714	\$ -	\$ -	\$ 95,780

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Prosecutor IV-D Incentive Fund	Clerk IV-D Incentive Fund	Clerk Child Support	Opioid Restricted Funds	Opioid Unrestricted Funds	Transient Vender Fee
Cash and investments - beginning	\$ 81,147	\$ 95,923	\$ 109	\$ 22,231	\$ 9,291	\$ 175
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	13,889	5,198	51,889	9,006	1,935	-
Total receipts	13,889	5,198	51,889	9,006	1,935	-
Disbursements:						
Personal services	9,334	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	149	65	51,752	-	-	-
Total disbursements	9,483	65	51,752	-	-	-
Excess (deficiency) of receipts over (under) disbursements	4,406	5,133	137	9,006	1,935	-
Cash and investments - ending	\$ 85,553	\$ 101,056	\$ 246	\$ 31,237	\$ 11,226	\$ 175

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Pretrial Diversion Program Fee	Informal Adjustment Program Fe	Alcohol And Drug Services Prog	Law Enforcement Continuing Ed P	Deferral Program Fee	Jury Fee
Cash and investments - beginning	\$ 50,996	\$ 890	\$ 26,974	\$ 46,665	\$ 23,990	\$ 47,984
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	20,175	120	16,682	4,003	18,610	4,100
Total receipts	20,175	120	16,682	4,003	18,610	4,100
Disbursements:						
Personal services	5,019	-	4,808	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	17,582	-	16,228	-	320	2,564
Total disbursements	22,601	-	21,036	-	320	2,564
Excess (deficiency) of receipts over (under) disbursements	(2,426)	120	(4,354)	4,003	18,290	1,536
Cash and investments - ending	\$ 48,570	\$ 1,010	\$ 22,620	\$ 50,668	\$ 42,280	\$ 49,520

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Problem Solving Court Fee	Pike TIF	West Lebanon TIF	Sale Of Co. Owned Property	Followell Principal Trust	Local Emergency Planning Comm
Cash and investments - beginning	\$ 39,620	\$ 54,536	\$ 63,815	\$ 175,212	\$ 20,252	\$ 21,460
Receipts:						
Taxes	-	-	14,800	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	8,484	-	10,302	89,265	20,702	3,332
Total receipts	8,484	-	25,102	89,265	20,702	3,332
Disbursements:						
Personal services	-	-	-	-	-	590
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	75,971	-	-
Other disbursements	1,000	-	5,000	6,569	-	93
Total disbursements	1,000	-	5,000	82,540	-	683
Excess (deficiency) of receipts over (under) disbursements	7,484	-	20,102	6,725	20,702	2,649
Cash and investments - ending	\$ 47,104	\$ 54,536	\$ 83,917	\$ 181,937	\$ 40,954	\$ 24,109

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Jordan Creek Wind Farm Expense	Jordan Creek Wind Farm Economi	Heavy Equipment Road Use Permi	County Law Enforcement Fund	Conservancy District Funds	Health Dept School Liaison
Cash and investments - beginning	\$ 141,350	\$ 5,459,762	\$ 12,000	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	78,123	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	2,228,731	51,000	3,539	-	27,500
Total receipts	-	2,228,731	51,000	3,539	78,123	27,500
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	81,570	202,696	-	-	-	-
Capital outlay	39,903	13,065	-	-	-	-
Other disbursements	15,077	-	-	-	78,123	10,540
Total disbursements	136,550	215,761	-	-	78,123	10,540
Excess (deficiency) of receipts over (under) disbursements	(136,550)	2,012,970	51,000	3,539	-	16,960
Cash and investments - ending	\$ 4,800	\$ 7,472,732	\$ 63,000	\$ 3,539	\$ -	\$ 16,960

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	HD Immunization Grant	ARP Grant Fund	FSSA Transportation Grant	Title IV-E	EMPG Competitive Grant
Cash and investments - beginning	\$ -	\$ 1,522,512	\$ 2,961	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	39,704	-	129,988	548	20,000
Total receipts	<u>39,704</u>	<u>-</u>	<u>129,988</u>	<u>548</u>	<u>20,000</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	16,667	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	43,522	-	121,157	425	20,000
Total disbursements	<u>43,522</u>	<u>16,667</u>	<u>121,157</u>	<u>425</u>	<u>20,000</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(3,818)</u>	<u>(16,667)</u>	<u>8,831</u>	<u>123</u>	<u>-</u>
Cash and investments - ending	<u>\$ (3,818)</u>	<u>\$ 1,505,845</u>	<u>\$ 11,792</u>	<u>\$ 123</u>	<u>\$ -</u>

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Court VOCA Supplemental Grant	Community Supervision Grant	Community Crossings Grant Fund	Family Court Grant Adr Fund	GAL/CASA State Grant	Problem Solving Court Grant
Cash and investments - beginning	\$ -	\$ 2,592	\$ 950,000	\$ 3,640	\$ 2,357	\$ 9,330
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	858	-	1,078,801	-	4,237	10,000
Total receipts	858	-	1,078,801	-	4,237	10,000
Disbursements:						
Personal services	-	-	-	-	-	7,200
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	858	-	2,022,801	-	929	6,617
Total disbursements	858	-	2,022,801	-	929	13,817
Excess (deficiency) of receipts over (under) disbursements	-	-	(944,000)	-	3,308	(3,817)
Cash and investments - ending	\$ -	\$ 2,592	\$ 6,000	\$ 3,640	\$ 5,665	\$ 5,513

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Bac Supplemental Grants	Justice Partners Grant	Duif	Jail Chem Addiction (Lic)Grant	Sheriff LCC Grant Video System
Cash and investments - beginning	\$ 23,050	\$ 39,558	\$ -	\$ (773)	\$ 5,569
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	10,000	24,253	2,669	-	-
Total receipts	10,000	24,253	2,669	-	-
Disbursements:					
Personal services	19,596	5,154	3,469	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,250	34,630	-	-	5,569
Total disbursements	20,846	39,784	3,469	-	5,569
Excess (deficiency) of receipts over (under) disbursements	(10,846)	(15,531)	(800)	-	(5,569)
Cash and investments - ending	\$ 12,204	\$ 24,027	\$ (800)	\$ (773)	\$ -

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Supplemental CASA Grants	Court Community Coordinator Gr	Wellness Grant - Court	Voca	Norfolk Southern Deputies Gran	Probation Keeping It Clean Lib
Cash and investments - beginning	\$ 500	\$ 23,668	\$ 7,776	\$ (8,970)	\$ 5	\$ 4,200
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,250	7,000	10,700	49,000	10,000	-
Total receipts	1,250	7,000	10,700	49,000	10,000	-
Disbursements:						
Personal services	-	4,808	14,143	27,788	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	174	12,657	-	13,022	-	4,196
Total disbursements	174	17,465	14,143	40,810	-	4,196
Excess (deficiency) of receipts over (under) disbursements	1,076	(10,465)	(3,443)	8,190	10,000	(4,196)
Cash and investments - ending	\$ 1,576	\$ 13,203	\$ 4,333	\$ (780)	\$ 10,005	\$ 4

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Pretrial Services Grant MFAP	Health Dept Incentive IDH	Sheriff Local Body Camera Gran	Sheriff Stop Arm Violation Enf	Opioid Settlement State Fund	PHEP
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (39,357)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	30,000	1,000	8,000	551	4,000	74,956
Total receipts	30,000	1,000	8,000	551	4,000	74,956
Disbursements:						
Personal services	26,173	-	-	586	-	17,256
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	1,000	8,000	-	2,875	-
Total disbursements	26,173	1,000	8,000	586	2,875	17,256
Excess (deficiency) of receipts over (under) disbursements	3,827	-	-	(35)	1,125	57,700
Cash and investments - ending	\$ 3,827	\$ -	\$ -	\$ (35)	\$ 1,125	\$ 18,343

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	COVID Test Grant	COVID Response-Schools	COVID Vaccine Ins Reimbursemen	D4-Funds Health Dept	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 25,473,504
Receipts:					
Taxes	-	-	-	-	17,519,166
Licenses and permits	-	-	-	-	20,341
Intergovernmental receipts	-	-	-	-	1,865,299
Charges for services	-	-	-	-	125,538
Fines and forfeits	-	-	-	-	24,984
Other receipts	48,302	49,465	175,236	-	18,848,148
Total receipts	48,302	49,465	175,236	-	38,403,476
Disbursements:					
Personal services	-	-	-	-	8,581,967
Supplies	-	-	-	-	1,488,594
Other services and charges	-	-	-	-	2,805,131
Capital outlay	-	-	-	-	1,243,870
Other disbursements	-	-	-	39,357	22,165,063
Total disbursements	-	-	-	39,357	36,284,625
Excess (deficiency) of receipts over (under) disbursements	48,302	49,465	175,236	(39,357)	2,118,851
Cash and investments - ending	\$ 48,302	\$ 49,465	\$ 175,236	\$ (39,357)	\$ 27,592,355

WARREN COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2023

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 449,194</u>	<u>\$ 462,070</u>

WARREN COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Cardinal Leasing Inc - CDL CO INC	COPIER - SURVEYOR/AREA PLAN	\$ 1,104	09/01/21	09/30/26
CARDINAL LEASING INC-CDL CO INC	COPIER-AUDITOR	1,909	03/01/20	03/30/25
CARDINAL LEASING INC-CDL CO INC	COPIER-TREASURER	2,070	04/01/20	04/30/25
CARDINAL LEASING INC/CDL CO INC	COPIER-COURT	1,620	01/01/20	12/31/25
CDL COMPANY INC	LANIER COPIER IMC300F- HIGHWAY	708	03/01/21	03/01/26
CDL COMPANY INC	RICOH COPIER - EMA	816	12/01/21	02/01/26
CDL COMPANY INC	RICOH COPIER - EXTENSION	1,382	01/01/22	01/01/27
CDL COMPANY INC	LANIER COPIER - PROBATION	1,620	05/01/22	05/01/27
CDL COMPANY INC	LANIER COPIER - COURT	420	05/01/22	05/01/27
DEERE CREDIT INC	620G GRADER	50,225	09/19/23	09/18/27
DEERE CREDIT INC	GRADER-HWY	30,417	05/16/21	05/18/26
ENTERPRISE	FORD F-350 1FTRF3BN3PED23293	8,666	10/01/23	09/30/28
ENTERPRISE	2023 CHEVROLET SILVERADO 3500HD 1GB4YSEY4PF201495	70,060	08/01/23	07/31/28
ENTERPRISE	2022 CHEVROLET SILVERADO 2500HD 193287 HWY	8,199	05/01/22	04/30/24
ENTERPRISE	2022 GMC SIERRA 1500 549530 HWY	9,435	07/01/22	06/30/24
ENTERPRISE	2019 CHEVROLET SILVERADO 1500 LD 1143710 ZONING	7,061	11/01/21	11/01/27
ENTERPRISE	2022 CHEVROLET SILVERADO 1500 548666 HWY	9,051	08/01/22	07/31/24
ENTERPRISE	2022 CHEVROLET SILVERADO 2500HD 193266 HWY	9,480	07/01/22	06/30/24
ENTERPRISE	2022 CHEVROLET SILVERADO 2500HD 193284 HWY	8,312	05/01/22	04/30/24
HUNTINGTON BANK	GRADALL	66,094	05/01/23	05/01/27
HUNTINGTON FINANCIAL	CASE TRACTOR & MOWER HWY	34,445	09/01/22	09/01/27
JOHN DEERE/DEERE CREDIT	TRACTOR	35,421	02/01/23	02/01/27
Total governmental activities		<u>358,515</u>		
Total of annual lease payments		<u>\$ 358,515</u>		

WARREN COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2023

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

	Ending Balance
Governmental activities:	
Land	\$ 213,735
Infrastructure	28,735,787
Buildings	20,776,248
Improvements other than buildings	2,319,476
Machinery, equipment, and vehicles	8,066,252
Books and other	<u>253,395</u>
Total governmental activities	<u>60,364,893</u>
Total capital assets	<u>\$ 60,364,893</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/>.