

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

WARREN COUNTY, INDIANA

January 1, 2014 to December 31, 2016



FILED
10/10/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Michelle Hetrick	01-01-11 to 12-31-14
	Robin Weston-Hubner	01-01-15 to 12-31-18
County Treasurer	Robin Weston-Hubner	01-01-13 to 12-31-14
	Lori Heidenreich	01-01-15 to 12-31-20
Clerk of the Circuit Court	Debra L. Hiatt	01-01-11 to 12-31-18
County Sheriff	Russell Hart	01-01-11 to 12-31-14
	William Miller	01-01-15 to 12-31-18
County Recorder	Melissa Drake	01-01-11 to 12-31-14
	Monie Cronk	01-01-15 to 12-31-18
President of the Board of County Commissioners	Thomas A. Hetrick	01-01-14 to 12-31-15
	Anton C. Briles	01-01-16 to 12-31-16
	Steve C. Eberly	01-01-17 to 12-31-17
President of the County Council	John O. Comer	01-01-14 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF WARREN COUNTY, INDIANA

We have examined the accompanying financial statements of Warren County (County), for the period of January 1, 2014 to December 31, 2016. The County's management is responsible for the fair presentation of these financial statements in accordance with the prescribed basis of accounting described in Note 1. Our responsibility is to express an opinion on the financial statements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the financial statements are in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the financial statements. The nature, timing, and extent of the procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.


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 comprehensive 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 these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the matter described in the preceding paragraph, the financial statements for the period of January 1, 2014 to December 31, 2016, referred to above, do not present, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County.

INDEPENDENT ACCOUNTANT'S REPORT
(Continued)

In our opinion, the financial statements for the period of January 1, 2014 to December 31, 2016, referred to above, present the financial position and results of operations of the County based on the prescribed basis of accounting described in Note 1 to the financial statements, in all material respects.

Our examination was conducted for the purpose of forming an opinion on the County's financial statements. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis and Schedule of Leases and Debt, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statements. They have not been subjected to the examination procedures applied to the financial statements and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

August 24, 2017

FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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.

WARREN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2014 and 2015

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-14	Receipts	Disbursements	12-31-14	Receipts	Disbursements	
After Settlement Collections	\$ 250,103	\$ 383,365	\$ 250,103	\$ 383,365	\$ 194,244	\$ 383,365	\$ 194,244
Sheriff's Inmate Trust	96	20,416	20,106	406	13,216	13,336	286
Jail Commissary	3,524	36,924	36,161	4,287	27,555	29,136	2,706
Clerk's Trust	65,709	130,064	170,872	24,901	119,663	122,655	21,909
Sheriff's Cashbook	-	50	50	-	-	-	-
General	4,387,375	3,577,387	3,460,321	4,504,441	3,584,180	3,603,998	4,484,623
Accident Report	2,862	919	3,700	81	1,324	-	1,405
CAGIT County Certified Shares	494,642	1,094,657	590,104	999,195	1,130,151	659,003	1,470,343
CEDIT County Share	845,863	429,834	105,518	1,170,179	442,757	904,038	708,898
City and Town Court Costs	1,028	3,016	-	4,044	2,249	-	6,293
Clerk's Records Perpetuation	17,519	2,550	-	20,069	2,705	-	22,774
Congressional School Interest	31,094	-	3,259	27,835	-	2,173	25,662
Congressional School Principal	61,675	91	-	61,766	215	-	61,981
Prisoner Reimbursement For Incarceration	14,234	3,150	-	17,384	200	-	17,584
Sales Disclosure - County Share	5,144	1,190	-	6,334	1,795	-	8,129
Cumulative Bridge	766,293	337,795	349,653	754,435	580,645	561,376	773,704
Drug Free Community	5,423	6,458	5,428	6,453	8,303	5,895	8,861
Extradition and Sherriff's Assistance	31,485	1,719	2,106	31,098	485	667	30,916
Firearms Training	20,900	3,080	8,539	15,441	4,729	1,793	18,377
General Drain Improvement	34,638	17,361	2,531	49,468	7,948	329	57,087
Health	136,642	105,330	83,857	158,115	114,795	90,245	182,665
Identification Security Protection	15,355	782	-	16,137	794	-	16,931
Levy Excess	31,824	-	-	31,824	-	-	31,824
Local Road and Street	258,017	91,273	83,151	266,139	92,616	57,922	300,833
LOIT Public Safety - County Share	843,401	515,751	490,380	868,772	519,206	646,445	741,533
Misdemeanant	8,224	5,813	-	14,037	6,838	9,983	10,892
Motor Vehicle Highway	609,677	2,041,222	1,872,639	778,260	2,760,824	2,449,126	1,089,958
Rainy Day	726,593	1,120	124,035	603,678	5,160	-	608,838
Recorder's Records Perpetuation	40,800	16,152	2,637	54,315	14,910	10,933	58,292
Riverboat	256,775	32,742	170,817	118,700	32,742	-	151,442
Sex and Violent Offender Administration	770	-	-	770	500	-	1,270
Supp Public Def Service Fee	204,751	18,665	-	223,416	14,193	-	237,609
Surplus Tax	1,300	4,850	4,846	1,304	5,853	5,760	1,397
Surveyor's Corner Perpetuation	2,090	2,275	1,775	2,590	2,300	3,686	1,204
Tax Sale Redemption	3,803	6,376	9,538	641	10,398	8,128	2,911
Tax Sale Surplus	59,448	8,931	36,152	32,227	89,131	63,426	57,932
Guardian Ad Litem User Fee	5,347	-	-	5,347	651	-	5,998
Election and Registration	249,661	73,765	49,318	274,108	47,766	3,679	318,195
County Elected Officials Training	2,041	802	-	2,843	794	454	3,183
Park And Recreation	38,210	581	-	38,791	151	-	38,942
County Offender Transportation Fund	220	125	-	345	-	-	345
Statewide 911	671,048	122,351	194,615	598,784	118,464	378,512	338,736
Reassessment	218,197	135,311	113,204	240,304	127,465	94,782	272,987
Adult Probation Administrative	164,703	19,053	6,971	176,785	18,285	7,763	187,307
Juvenile Probation Administrative	3,263	507	700	3,070	180	700	2,550
County User Fee	18,126	-	322	17,804	-	30	17,774
Drainage Maintenance	101,913	41,208	21,002	122,119	40,723	25,447	137,395
Drug Task Force	5,349	225	696	4,878	180	702	4,356
K-9	117	-	-	117	-	-	117
Donations	285	-	-	285	-	-	285
Payroll Clearing	13,862	1,246,039	1,304,361	(44,460)	1,305,724	1,251,717	9,547

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, 2014 and 2015
(Continued)

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-14	Receipts	Disbursements	12-31-14	Receipts	Disbursements	
Settlement	1,798	8,559,694	8,559,083	2,409	8,986,757	8,987,350	1,816
LOIT Prop Tax Oper Levies Replace	-	569,469	569,469	-	587,395	587,395	-
LOIT Public Safety	-	474,557	474,557	-	489,496	489,496	-
LOIT Stabilization	397,462	-	1,713	395,749	-	-	395,749
CEDIT Homestead Credit	2,598	135,936	137,395	1,139	140,037	139,069	2,107
HEA 1001 State Homestead Credit	(586)	586	-	-	-	-	-
Homestead Credit Rebate	14,247	-	-	14,247	-	-	14,247
LOIT PTRC	17,403	477,681	482,252	12,832	491,448	492,041	12,239
Infraction Judgements	43,443	17,916	10,641	50,718	8,809	10,298	49,229
Overweight Vehicle Fines	-	-	-	-	444	-	444
Sales Disclosure - State Share	190	1,000	1,050	140	1,365	1,325	180
Inheritance Tax	18,383	-	18,383	-	-	-	-
Education Plate Fees Agency	-	225	206	19	150	169	-
Riverboat Revenue Sharing	-	17,659	17,659	-	17,659	17,659	-
93.563 Title IV-D Incentive	48,539	5,190	-	53,729	5,093	-	58,822
93.563 Prosecutor IV-D Incentive-Post Oct '99	51,106	6,825	3,076	54,855	7,662	2,324	60,193
93.563 Clerk IV-D Incentive-Post Oct '99	53,058	5,190	876	57,372	5,093	1,451	61,014
Alcohol and Drug Services	1,744	2,800	1,025	3,519	-	-	3,519
County Law Enforcement Cont Ed	20,265	3,656	3,124	20,797	2,570	5,348	18,019
Jury Pay	41,644	2,076	-	43,720	1,435	-	45,155
Transient Vendor Fee	75	-	-	75	25	-	100
Pretrial Diversion	47,124	2,460	340	49,244	1,850	280	50,814
Bail Admin Fee	29,657	3,062	-	32,719	2,545	-	35,264
Probation Admin Fee	450	-	-	450	-	-	450
Service Fee Sheriff Ret	-	2,230	2,230	-	2,206	1,381	825
County User Fee Probation	(1,419)	-	-	(1,419)	-	-	(1,419)
BAC Drug Screens	500	2,589	1,693	1,396	2,755	-	4,151
Sale of County Owned Property	72,920	-	-	72,920	17,020	2,550	87,390
State Cont Ed Fund	138	-	-	138	-	-	138
Followell Expendable Trust	107,151	25,378	7,599	124,930	27,369	9,404	142,895
Followell Principal Trust	115,907	180	-	116,087	391	-	116,478
Local Emergency Planning Comm	16,574	3,172	553	19,193	3,177	4,001	18,369
Bridge 91	33,428	-	-	33,428	-	-	33,428
Warren Co Law Enforcement	2,352	-	-	2,352	-	-	2,352
Prob Off In/Out Patient	1,650	-	-	1,650	-	-	1,650
Welfare Reform Local Plan	420	-	-	420	-	-	420
Certificate Sale	5,244	4,250	4,250	5,244	-	-	5,244
Excess Property Tax Replacement	16,226	-	-	16,226	-	-	16,226
Bi Co Accountability Court Grant	12,858	16,365	36,928	(7,705)	6,158	42,098	(43,645)
County Cum Capital Development	43,952	181,548	9,400	216,100	201,848	37,729	380,219
NEXTELL 800 Rebanding	-	20,590	5,195	15,395	-	15,395	-
Pike TIF	-	19,424	-	19,424	6,464	-	25,888
EMA Performance Grant	-	15,221	5,040	10,181	-	5,111	5,070
Community Supervision Grant	-	68,000	6,785	61,215	-	53,525	7,690
County Interstate Compact	-	-	-	-	188	-	188
Self Insurance	85,524	1,075,782	1,044,949	116,357	901,478	977,394	40,441
Clerk's Child Support	1,629	123,582	124,911	300	125,855	125,888	267
Clerk's State Court Fees	7,758	120,765	120,531	7,992	96,130	96,002	8,120
Totals	\$ 13,042,831	\$ 22,506,333	\$ 21,230,380	\$ 14,318,784	\$ 23,593,879	\$ 23,501,887	\$ 14,410,776

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 Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
After Settlement Collections	194,244	\$ 270,207	\$ 194,244	\$ 270,207
Sheriff's Inmate Trust	286	23,086	23,282	90
Jail Commissary	2,706	41,363	38,850	5,219
Clerk's Trust	21,909	386,187	382,679	25,417
General	4,484,623	3,776,389	3,650,042	4,610,970
Accident Report	1,405	935	1,235	1,105
CAGIT County Certified Shares	1,470,343	1,100,485	692,320	1,878,508
CEDIT County Share	708,898	429,996	272,536	866,358
City and Town Court Costs	6,293	2,297	7,444	1,146
Clerk's Records Perpetuation	22,774	4,431	-	27,205
Congressional School Interest	25,662	-	1,086	24,576
Congressional School Principal	61,981	1,075	-	63,056
Prisoner Reimbursement For Incarceration	17,584	-	-	17,584
Sales Disclosure - County Share	8,129	1,600	-	9,729
Cumulative Bridge	773,704	434,329	201,192	1,006,841
Drug Free Community	8,861	5,468	2,745	11,584
Extradition and Sherriff's Assistance	30,916	283	-	31,199
Firearms Training	18,377	6,400	7,792	16,985
General Drain Improvement	57,087	9,257	8,955	57,389
Health	182,665	128,126	110,783	200,008
Identification Security Protection	16,931	819	1,150	16,600
Levy Excess	31,824	-	-	31,824
Local Road and Street	300,833	91,139	79,347	312,625
LOIT Public Safety - County Share	741,533	515,310	591,861	664,982
Misdemeanant	10,892	6,838	766	16,964
Motor Vehicle Highway	1,089,958	1,942,405	1,860,357	1,172,006
Rainy Day	608,838	334,363	29,950	913,251
Recorder's Records Perpetuation	58,292	16,857	2,920	72,229
Riverboat	151,442	32,740	-	184,182
Sex and Violent Offender Administration	1,270	350	-	1,620
Supp Public Def Service Fee	237,609	13,289	-	250,898
Surplus Tax	1,397	7,777	7,709	1,465
Surveyor's Corner Perpetuation	1,204	2,435	1,053	2,586
Tax Sale Redemption	2,911	7,287	9,317	881
Tax Sale Surplus	57,932	36,681	21,466	73,147
Guardian Ad Litem User Fee	5,998	-	-	5,998
Election and Registration	318,195	72,776	47,910	343,061
County Elected Officials Training	3,183	819	355	3,647
Park And Recreation	38,942	2,571	-	41,513
County Offender Transportation Fund	345	-	-	345
Statewide 911	338,736	159,494	215,726	282,504
Reassessment	272,987	125,144	100,047	298,084
LOIT Special Distribution	-	974,992	778,879	196,113
Adult Probation Administrative	187,307	18,706	39,452	166,561
Juvenile Probation Administrative	2,550	314	780	2,084
County Law Enforcement Cont Ed	18,019	2,655	1,406	19,268
Drainage Maintenance	137,395	103,749	103,225	137,919
Drug Task Force	4,356	-	720	3,636
K-9	117	-	-	117
Donations	285	-	-	285
Payroll Clearing	9,547	1,349,774	1,327,548	31,773
Settlement	1,816	9,051,791	9,051,635	1,972

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 Year Ended December 31, 2016
(Continued)

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
LOIT Prop Tax Oper Levies Replace	-	571,903	571,903	-
LOIT Public Safety	-	476,586	476,586	-
LOIT Stabilization	395,749	-	-	395,749
CEDIT Homestead Credit	2,107	136,025	135,652	2,480
Homestead Credit Rebate	14,247	-	-	14,247
LOIT PTRC	12,239	477,417	478,912	10,744
Infraction Judgements	49,229	6,538	12,336	43,431
Overweight Vehicle Fines	444	1,440	-	1,884
Sales Disclosure - State Share	180	1,295	1,285	190
Education Plate Fees Agency	-	188	188	-
Riverboat Revenue Sharing	-	17,659	17,659	-
LOIT 2016 Special Distribution	-	1,740,835	1,740,835	-
93.563 Title IV-D Incentive	58,822	5,119	-	63,941
93.563 Prosecutor IV-D Incentive-Post Oct '99	60,193	7,704	4,607	63,290
93.563 Clerk IV-D Incentive-Post Oct '99	61,014	5,119	1,019	65,114
Alcohol and Drug Services	3,519	-	-	3,519
Jury Pay	45,155	1,428	-	46,583
Transient Vendor Fee	100	-	-	100
Pretrial Diversion	50,814	1,270	220	51,864
Bail Admin Fee	35,264	2,538	-	37,802
Probation Admin Fee	450	-	-	450
Service Fee Sheriff Ret	825	3,669	4,494	-
County User Fee Probation	(1,419)	-	-	(1,419)
BAC Drug Screens	4,151	2,669	-	6,820
Sale of County Owned Property	87,390	-	-	87,390
State Cont Ed Fund	138	-	-	138
Followell Expendable Trust	142,895	26,400	8,512	160,783
Followell Principal Trust	116,478	1,700	-	118,178
Local Emergency Planning Comm	18,369	5,801	2,250	21,920
Bridge 91	33,428	-	-	33,428
Warren Co Law Enforcement	2,352	-	-	2,352
Prob Off In/Out Patient	1,650	-	-	1,650
Welfare Reform Local Plan	420	-	-	420
Certificate Sale	5,244	-	-	5,244
Excess Property Tax Replacement	16,226	-	-	16,226
Bi Co Accountability Court Grant	(43,645)	14,017	18,796	(48,424)
County Cum Capital Development	380,219	175,439	32,703	522,955
Pike TIF	25,888	7,533	-	33,421
EMA Performance Grant	5,070	5,111	10,192	(11)
Community Supervision Grant	7,690	-	5,098	2,592
County Interstate Compact	188	250	-	438
Jordan Creek Wind Farm Expense	-	80,000	79,551	449
EMA Compatible Grant 15097-P25	-	15,633	15,633	-
EMA P-25 Grant 14932 SHSP	-	21,149	21,149	-
Community Crossings Grant Fund	-	1,557,757	10,051	1,547,706
2016 EMPG Competitive Fund	-	-	16,160	(16,160)
County User Fee	17,774	-	113	17,661
Self Insurance	40,441	1,249,621	1,208,333	81,729
Clerk's Child Support	267	120,323	120,082	508
Clerk's State Court Fees	8,120	100,764	102,937	5,947
Totals	\$ 14,410,776	\$ 28,333,889	\$ 24,966,020	\$ 17,778,645

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, certified shares (local option tax), property tax replacement credit (local option tax), county option 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 non-businesses 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).

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.

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.

WARREN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

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

WARREN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 Plan

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

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

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

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

WARREN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

B. County Police Retirement Plan

Plan Description

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

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 three funds in 2014, two funds in 2015, and four funds in 2016 with deficits in cash. One fund in 2016 is the result of expenditures made from a reimbursable grant for which reimbursement was not received prior to year-end. All other cash balance deficits are results of disbursements exceeding receipts and available cash balances.

WARREN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 8. Restatements

For the year ended December 31, 2014, certain changes have been made to some of the beginning balances of the financial statements to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2013	Prior Period Adjustment	Balance as of January 1, 2014
Prosecutor's Check Deception Program	\$ 434	\$ (434)	\$ -
County Home Residents' Trust	283	(283)	-
Recorder's Cashbook	3,205	(3,205)	-
Clerk's State Court Fees	16,253	(8,495)	7,758
Probation	1,957	(1,957)	-
Sheriff's Cashbook	1,291	(1,291)	-
Clerk's Trust	65,538	171	65,709

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OTHER INFORMATION - UNEXAMINED

The County's Annual Financial Reports information can be found on the Gateway 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 examination. This is a common occurrence in any financial statement examination. The financial information presented in this report is examined information, and the accuracy of such information can be determined by reading the opinion given in the Independent Accountant's Report.

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

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	Sheriff's Cashbook	General	Accident Report	CAGIT County Certified Shares
Cash and investments - beginning	\$ 250,103	\$ 96	\$ 3,524	\$ 65,709	\$ -	\$ 4,387,375	\$ 2,862	\$ 494,642
Receipts:								
Taxes	-	-	-	-	-	2,923,912	-	1,094,657
Licenses and permits	-	-	-	-	-	11,953	-	-
Intergovernmental receipts	-	-	-	-	-	229,172	-	-
Charges for services	-	-	-	-	-	313,909	919	-
Fines and forfeits	-	-	-	-	-	41,180	-	-
Other receipts	383,365	20,416	36,924	130,064	50	57,261	-	-
Total receipts	<u>383,365</u>	<u>20,416</u>	<u>36,924</u>	<u>130,064</u>	<u>50</u>	<u>3,577,387</u>	<u>919</u>	<u>1,094,657</u>
Disbursements:								
Personal services	-	-	-	-	-	2,615,443	-	590,104
Supplies	-	-	-	-	-	131,626	-	-
Other services and charges	-	-	-	-	-	685,117	-	-
Capital outlay	-	-	-	-	-	24,460	-	-
Other disbursements	250,103	20,106	36,161	170,872	50	3,675	3,700	-
Total disbursements	<u>250,103</u>	<u>20,106</u>	<u>36,161</u>	<u>170,872</u>	<u>50</u>	<u>3,460,321</u>	<u>3,700</u>	<u>590,104</u>
Excess (deficiency) of receipts over disbursements	<u>133,262</u>	<u>310</u>	<u>763</u>	<u>(40,808)</u>	<u>-</u>	<u>117,066</u>	<u>(2,781)</u>	<u>504,553</u>
Cash and investments - ending	<u>\$ 383,365</u>	<u>\$ 406</u>	<u>\$ 4,287</u>	<u>\$ 24,901</u>	<u>\$ -</u>	<u>\$ 4,504,441</u>	<u>\$ 81</u>	<u>\$ 999,195</u>

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	CEDIT County Share	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
Cash and investments - beginning	\$ 845,863	\$ 1,028	\$ 17,519	\$ 31,094	\$ 61,675	\$ 14,234	\$ 5,144	\$ 766,293
Receipts:								
Taxes	429,834	-	-	-	-	-	-	285,985
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	24,075
Charges for services	-	-	-	-	-	2,950	1,190	27,735
Fines and forfeits	-	3,016	2,550	-	-	-	-	-
Other receipts	-	-	-	-	91	200	-	-
Total receipts	429,834	3,016	2,550	-	91	3,150	1,190	337,795
Disbursements:								
Personal services	53,403	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	37,200
Capital outlay	-	-	-	-	-	-	-	312,453
Other disbursements	52,115	-	-	3,259	-	-	-	-
Total disbursements	105,518	-	-	3,259	-	-	-	349,653
Excess (deficiency) of receipts over disbursements	324,316	3,016	2,550	(3,259)	91	3,150	1,190	(11,858)
Cash and investments - ending	\$ 1,170,179	\$ 4,044	\$ 20,069	\$ 27,835	\$ 61,766	\$ 17,384	\$ 6,334	\$ 754,435

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Drug Free Community	Extradition and Sheriff's Assistance	Firearms Training	General Drain Improvement	Health	Identification Security Protection	Levy Excess
Cash and investments - beginning	\$ 5,423	\$ 31,485	\$ 20,900	\$ 34,638	\$ 136,642	\$ 15,355	\$ 31,824
Receipts:							
Taxes	-	-	-	17,361	90,311	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	7,602	-	-
Charges for services	-	-	3,080	-	7,417	782	-
Fines and forfeits	6,458	1,719	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>6,458</u>	<u>1,719</u>	<u>3,080</u>	<u>17,361</u>	<u>105,330</u>	<u>782</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	3,369	-	-	-	-	-	-
Other services and charges	550	-	-	2,531	83,857	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,509	2,106	8,539	-	-	-	-
Total disbursements	<u>5,428</u>	<u>2,106</u>	<u>8,539</u>	<u>2,531</u>	<u>83,857</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>1,030</u>	<u>(387)</u>	<u>(5,459)</u>	<u>14,830</u>	<u>21,473</u>	<u>782</u>	<u>-</u>
Cash and investments - ending	<u>\$ 6,453</u>	<u>\$ 31,098</u>	<u>\$ 15,441</u>	<u>\$ 49,468</u>	<u>\$ 158,115</u>	<u>\$ 16,137</u>	<u>\$ 31,824</u>

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Local Road and Street	LOIT Public Safety - County Share	Misdemeanant	Motor Vehicle Highway	Rainy Day	Recorder's Records Perpetuation	Riverboat
Cash and investments - beginning	\$ 258,017	\$ 843,401	\$ 8,224	\$ 609,677	\$ 726,593	\$ 40,800	\$ 256,775
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	420,154	-	1,825,835	-	-	32,742
Charges for services	91,273	-	5,813	151,347	-	16,152	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	95,597	-	64,040	1,120	-	-
Total receipts	<u>91,273</u>	<u>515,751</u>	<u>5,813</u>	<u>2,041,222</u>	<u>1,120</u>	<u>16,152</u>	<u>32,742</u>
Disbursements:							
Personal services	-	260,363	-	722,570	-	-	-
Supplies	83,151	1,141	-	1,025,983	-	-	-
Other services and charges	-	109,285	-	124,086	-	2,440	-
Capital outlay	-	63,315	-	-	124,035	-	170,817
Other disbursements	-	56,276	-	-	-	197	-
Total disbursements	<u>83,151</u>	<u>490,380</u>	<u>-</u>	<u>1,872,639</u>	<u>124,035</u>	<u>2,637</u>	<u>170,817</u>
Excess (deficiency) of receipts over disbursements	<u>8,122</u>	<u>25,371</u>	<u>5,813</u>	<u>168,583</u>	<u>(122,915)</u>	<u>13,515</u>	<u>(138,075)</u>
Cash and investments - ending	<u>\$ 266,139</u>	<u>\$ 868,772</u>	<u>\$ 14,037</u>	<u>\$ 778,260</u>	<u>\$ 603,678</u>	<u>\$ 54,315</u>	<u>\$ 118,700</u>

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Sex and Violent Offender Administration	Supp Public Def Service Fee	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Guardian Ad Litem User Fee
Cash and investments - beginning	\$ 770	\$ 204,751	\$ 1,300	\$ 2,090	\$ 3,803	\$ 59,448	\$ 5,347
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	4,850	2,275	-	-	-
Fines and forfeits	-	18,665	-	-	-	-	-
Other receipts	-	-	-	-	6,376	8,931	-
Total receipts	-	18,665	4,850	2,275	6,376	8,931	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	1,775	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	4,846	-	9,538	36,152	-
Total disbursements	-	-	4,846	1,775	9,538	36,152	-
Excess (deficiency) of receipts over disbursements	-	18,665	4	500	(3,162)	(27,221)	-
Cash and investments - ending	\$ 770	\$ 223,416	\$ 1,304	\$ 2,590	\$ 641	\$ 32,227	\$ 5,347

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Election and Registration	County Elected Officials Training	Park And Recreation	County Offender Transportation Fund	Statewide 911	Reassessment	Adult Probation Administrative
Cash and investments - beginning	\$ 249,661	\$ 2,041	\$ 38,210	\$ 220	\$ 671,048	\$ 218,197	\$ 164,703
Receipts:							
Taxes	67,733	-	-	-	-	124,805	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	5,702	-	-	-	-	10,506	-
Charges for services	-	782	-	125	121,690	-	19,053
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	330	20	581	-	661	-	-
Total receipts	<u>73,765</u>	<u>802</u>	<u>581</u>	<u>125</u>	<u>122,351</u>	<u>135,311</u>	<u>19,053</u>
Disbursements:							
Personal services	23,185	-	-	-	16,677	7,940	-
Supplies	636	-	-	-	-	3,063	-
Other services and charges	25,497	-	-	-	174,866	100,850	6,971
Capital outlay	-	-	-	-	3,072	1,351	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>49,318</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>194,615</u>	<u>113,204</u>	<u>6,971</u>
Excess (deficiency) of receipts over disbursements	<u>24,447</u>	<u>802</u>	<u>581</u>	<u>125</u>	<u>(72,264)</u>	<u>22,107</u>	<u>12,082</u>
Cash and investments - ending	<u>\$ 274,108</u>	<u>\$ 2,843</u>	<u>\$ 38,791</u>	<u>\$ 345</u>	<u>\$ 598,784</u>	<u>\$ 240,304</u>	<u>\$ 176,785</u>

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Juvenile Probation Administrative	County User Fee	Drainage Maintenance	Drug Task Force	K-9	Donations	Payroll Clearing
Cash and investments - beginning	\$ 3,263	\$ 18,126	\$ 101,913	\$ 5,349	\$ 117	\$ 285	\$ 13,862
Receipts:							
Taxes	-	-	41,208	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	507	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	225	-	-	1,246,039
Total receipts	<u>507</u>	<u>-</u>	<u>41,208</u>	<u>225</u>	<u>-</u>	<u>-</u>	<u>1,246,039</u>
Disbursements:							
Personal services	-	-	-	-	-	-	1,011,246
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	1,534	-	-	-	281,309
Capital outlay	-	-	-	696	-	-	-
Other disbursements	700	322	19,468	-	-	-	11,806
Total disbursements	<u>700</u>	<u>322</u>	<u>21,002</u>	<u>696</u>	<u>-</u>	<u>-</u>	<u>1,304,361</u>
Excess (deficiency) of receipts over disbursements	<u>(193)</u>	<u>(322)</u>	<u>20,206</u>	<u>(471)</u>	<u>-</u>	<u>-</u>	<u>(58,322)</u>
Cash and investments - ending	<u>\$ 3,070</u>	<u>\$ 17,804</u>	<u>\$ 122,119</u>	<u>\$ 4,878</u>	<u>\$ 117</u>	<u>\$ 285</u>	<u>\$ (44,460)</u>

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Settlement	LOIT Prop Tax Oper Levies Replace	LOIT Public Safety	LOIT Stabilization	CEDIT Homestead Credit	HEA 1001 State Homestead Credit	Homestead Credit Rebate
Cash and investments - beginning	\$ 1,798	\$ -	\$ -	\$ 397,462	\$ 2,598	\$ (586)	\$ 14,247
Receipts:							
Taxes	-	569,469	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	474,557	-	135,936	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	8,559,694	-	-	-	-	586	-
Total receipts	<u>8,559,694</u>	<u>569,469</u>	<u>474,557</u>	<u>-</u>	<u>135,936</u>	<u>586</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	8,559,083	569,469	474,557	1,713	137,395	-	-
Total disbursements	<u>8,559,083</u>	<u>569,469</u>	<u>474,557</u>	<u>1,713</u>	<u>137,395</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>611</u>	<u>-</u>	<u>-</u>	<u>(1,713)</u>	<u>(1,459)</u>	<u>586</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,409</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 395,749</u>	<u>\$ 1,139</u>	<u>\$ -</u>	<u>\$ 14,247</u>

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	LOIT PTRC	Infraction Judgements	Overweight Vehicle Fines	Sales Disclosure - State Share	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing
Cash and investments - beginning	\$ 17,403	\$ 43,443	\$ -	\$ 190	\$ 18,383	\$ -	\$ -
Receipts:							
Taxes	477,681	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	17,659
Charges for services	-	-	-	1,000	-	225	-
Fines and forfeits	-	17,916	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>477,681</u>	<u>17,916</u>	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>225</u>	<u>17,659</u>
Disbursements:							
Personal services	-	2,640	-	-	-	-	-
Supplies	-	526	-	-	-	-	-
Other services and charges	-	2,548	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	482,252	4,927	-	1,050	18,383	206	17,659
Total disbursements	<u>482,252</u>	<u>10,641</u>	<u>-</u>	<u>1,050</u>	<u>18,383</u>	<u>206</u>	<u>17,659</u>
Excess (deficiency) of receipts over disbursements	<u>(4,571)</u>	<u>7,275</u>	<u>-</u>	<u>(50)</u>	<u>(18,383)</u>	<u>19</u>	<u>-</u>
Cash and investments - ending	<u>\$ 12,832</u>	<u>\$ 50,718</u>	<u>\$ -</u>	<u>\$ 140</u>	<u>\$ -</u>	<u>\$ 19</u>	<u>\$ -</u>

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Alcohol and Drug Services	County Law Enforcement Cont Ed	Jury Pay	Transient Vendor Fee
Cash and investments - beginning	\$ 48,539	\$ 51,106	\$ 53,058	\$ 1,744	\$ 20,265	\$ 41,644	\$ 75
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	5,190	6,825	5,190	-	-	-	-
Fines and forfeits	-	-	-	2,800	3,656	2,076	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>5,190</u>	<u>6,825</u>	<u>5,190</u>	<u>2,800</u>	<u>3,656</u>	<u>2,076</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	541	-	-	-	-	-
Other services and charges	-	-	-	-	840	-	-
Capital outlay	-	1,528	-	-	-	-	-
Other disbursements	-	1,007	876	1,025	2,284	-	-
Total disbursements	<u>-</u>	<u>3,076</u>	<u>876</u>	<u>1,025</u>	<u>3,124</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>5,190</u>	<u>3,749</u>	<u>4,314</u>	<u>1,775</u>	<u>532</u>	<u>2,076</u>	<u>-</u>
Cash and investments - ending	<u>\$ 53,729</u>	<u>\$ 54,855</u>	<u>\$ 57,372</u>	<u>\$ 3,519</u>	<u>\$ 20,797</u>	<u>\$ 43,720</u>	<u>\$ 75</u>

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Pretrial Diversion	Bail Admin Fee	Probation Admin Fee	Service Fee Sheriff Ret	County User Fee Probation	BAC Drug Screens	Sale of County Owned Property
Cash and investments - beginning	\$ 47,124	\$ 29,657	\$ 450	\$ -	\$ (1,419)	\$ 500	\$ 72,920
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	2,589	-
Fines and forfeits	2,460	3,062	-	2,230	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>2,460</u>	<u>3,062</u>	<u>-</u>	<u>2,230</u>	<u>-</u>	<u>2,589</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	1,693	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	340	-	-	2,230	-	-	-
Total disbursements	<u>340</u>	<u>-</u>	<u>-</u>	<u>2,230</u>	<u>-</u>	<u>1,693</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>2,120</u>	<u>3,062</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>896</u>	<u>-</u>
Cash and investments - ending	<u>\$ 49,244</u>	<u>\$ 32,719</u>	<u>\$ 450</u>	<u>\$ -</u>	<u>\$ (1,419)</u>	<u>\$ 1,396</u>	<u>\$ 72,920</u>

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	State Cont Ed Fund	Followell Expendable Trust	Followell Principal Trust	Local Emergency Planning Comm	Bridge 91	Warren Co Law Enforcement	Prob Off In/Out Patient
Cash and investments - beginning	\$ 138	\$ 107,151	\$ 115,907	\$ 16,574	\$ 33,428	\$ 2,352	\$ 1,650
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	3,157	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	25,378	180	15	-	-	-
Total receipts	-	25,378	180	3,172	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	7,599	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	553	-	-	-
Total disbursements	-	7,599	-	553	-	-	-
Excess (deficiency) of receipts over disbursements	-	17,779	180	2,619	-	-	-
Cash and investments - ending	\$ 138	\$ 124,930	\$ 116,087	\$ 19,193	\$ 33,428	\$ 2,352	\$ 1,650

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Welfare Reform Local Plan	Certificate Sale	Excess Property Tax Replacement	Bi Co Accountability Court Grant	County Cum Capital Development	NEXTELL 800 Rebanding	Pike TIF
Cash and investments - beginning	\$ 420	\$ 5,244	\$ 16,226	\$ 12,858	\$ 43,952	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	167,452	-	3,132
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	14,096	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	4,865	-	-	-
Other receipts	-	4,250	-	11,500	-	20,590	16,292
Total receipts	-	4,250	-	16,365	181,548	20,590	19,424
Disbursements:							
Personal services	-	-	-	36,928	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	4,250	-	-	9,400	5,195	-
Total disbursements	-	4,250	-	36,928	9,400	5,195	-
Excess (deficiency) of receipts over disbursements	-	-	-	(20,563)	172,148	15,395	19,424
Cash and investments - ending	\$ 420	\$ 5,244	\$ 16,226	\$ (7,705)	\$ 216,100	\$ 15,395	\$ 19,424

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	EMA Performance Grant	Community Supervision Grant	County Interstate Compact	Self Insurance	Clerk's Child Support	Clerk's State Court Fees	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 85,524	\$ 1,629	\$ 7,758	\$ 13,042,831
Receipts:							
Taxes	-	-	-	-	-	-	6,293,540
Licenses and permits	-	-	-	-	-	-	11,953
Intergovernmental receipts	-	-	-	-	-	-	3,198,036
Charges for services	15,221	-	-	-	-	-	811,246
Fines and forfeits	-	-	-	-	-	-	112,653
Other receipts	-	68,000	-	1,075,782	123,582	120,765	12,078,905
Total receipts	<u>15,221</u>	<u>68,000</u>	<u>-</u>	<u>1,075,782</u>	<u>123,582</u>	<u>120,765</u>	<u>22,506,333</u>
Disbursements:							
Personal services	-	-	-	-	-	-	5,340,499
Supplies	-	-	-	-	-	-	1,250,036
Other services and charges	-	-	-	-	-	-	1,650,548
Capital outlay	-	-	-	-	-	-	701,727
Other disbursements	5,040	6,785	-	1,044,949	124,911	120,531	12,287,570
Total disbursements	<u>5,040</u>	<u>6,785</u>	<u>-</u>	<u>1,044,949</u>	<u>124,911</u>	<u>120,531</u>	<u>21,230,380</u>
Excess (deficiency) of receipts over disbursements	<u>10,181</u>	<u>61,215</u>	<u>-</u>	<u>30,833</u>	<u>(1,329)</u>	<u>234</u>	<u>1,275,953</u>
Cash and investments - ending	<u>\$ 10,181</u>	<u>\$ 61,215</u>	<u>\$ -</u>	<u>\$ 116,357</u>	<u>\$ 300</u>	<u>\$ 7,992</u>	<u>\$ 14,318,784</u>

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	Sheriff's Cashbook	General	Accident Report	CAGIT County Certified Shares
Cash and investments - beginning	\$ 383,365	\$ 406	\$ 4,287	\$ 24,901	\$ -	\$ 4,504,441	\$ 81	\$ 999,195
Receipts:								
Taxes	-	-	-	-	-	3,041,186	-	1,130,151
Licenses and permits	-	-	-	-	-	21,738	-	-
Intergovernmental receipts	-	-	-	-	-	143,997	-	-
Charges for services	-	-	-	-	-	181,072	1,324	-
Fines and forfeits	-	-	-	-	-	33,454	-	-
Other receipts	194,244	13,216	27,555	119,663	-	162,733	-	-
Total receipts	194,244	13,216	27,555	119,663	-	3,584,180	1,324	1,130,151
Disbursements:								
Personal services	-	-	-	-	-	2,594,976	-	659,003
Supplies	-	-	-	-	-	132,590	-	-
Other services and charges	-	-	-	-	-	857,104	-	-
Capital outlay	-	-	-	-	-	18,773	-	-
Other disbursements	383,365	13,336	29,136	122,655	-	555	-	-
Total disbursements	383,365	13,336	29,136	122,655	-	3,603,998	-	659,003
Excess (deficiency) of receipts over disbursements	(189,121)	(120)	(1,581)	(2,992)	-	(19,818)	1,324	471,148
Cash and investments - ending	\$ 194,244	\$ 286	\$ 2,706	\$ 21,909	\$ -	\$ 4,484,623	\$ 1,405	\$ 1,470,343

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	CEDIT County Share	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
Cash and investments - beginning	\$ 1,170,179	\$ 4,044	\$ 20,069	\$ 27,835	\$ 61,766	\$ 17,384	\$ 6,334	\$ 754,435
Receipts:								
Taxes	442,757	-	-	-	-	-	-	312,904
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	29,327
Charges for services	-	-	-	-	-	-	1,795	238,414
Fines and forfeits	-	2,249	2,705	-	-	-	-	-
Other receipts	-	-	-	-	215	200	-	-
Total receipts	<u>442,757</u>	<u>2,249</u>	<u>2,705</u>	<u>-</u>	<u>215</u>	<u>200</u>	<u>1,795</u>	<u>580,645</u>
Disbursements:								
Personal services	53,403	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	37,200
Capital outlay	125,009	-	-	-	-	-	-	524,176
Other disbursements	725,626	-	-	2,173	-	-	-	-
Total disbursements	<u>904,038</u>	<u>-</u>	<u>-</u>	<u>2,173</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>561,376</u>
Excess (deficiency) of receipts over disbursements	<u>(461,281)</u>	<u>2,249</u>	<u>2,705</u>	<u>(2,173)</u>	<u>215</u>	<u>200</u>	<u>1,795</u>	<u>19,269</u>
Cash and investments - ending	\$ <u>708,898</u>	\$ <u>6,293</u>	\$ <u>22,774</u>	\$ <u>25,662</u>	\$ <u>61,981</u>	\$ <u>17,584</u>	\$ <u>8,129</u>	\$ <u>773,704</u>

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Drug Free Community	Extradition and Sherriff's Assistance	Firearms Training	General Drain Improvement	Health	Identification Security Protection	Levy Excess
Cash and investments - beginning	\$ 6,453	\$ 31,098	\$ 15,441	\$ 49,468	\$ 158,115	\$ 16,137	\$ 31,824
Receipts:							
Taxes	-	-	-	7,948	97,826	-	-
Licenses and permits	-	-	-	-	7,800	-	-
Intergovernmental receipts	-	-	-	-	9,169	-	-
Charges for services	-	-	4,729	-	-	794	-
Fines and forfeits	8,183	485	-	-	-	-	-
Other receipts	120	-	-	-	-	-	-
Total receipts	<u>8,303</u>	<u>485</u>	<u>4,729</u>	<u>7,948</u>	<u>114,795</u>	<u>794</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	5,336	-	-	-	-	-	-
Other services and charges	559	-	-	329	90,245	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	667	1,793	-	-	-	-
Total disbursements	<u>5,895</u>	<u>667</u>	<u>1,793</u>	<u>329</u>	<u>90,245</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>2,408</u>	<u>(182)</u>	<u>2,936</u>	<u>7,619</u>	<u>24,550</u>	<u>794</u>	<u>-</u>
Cash and investments - ending	<u>\$ 8,861</u>	<u>\$ 30,916</u>	<u>\$ 18,377</u>	<u>\$ 57,087</u>	<u>\$ 182,665</u>	<u>\$ 16,931</u>	<u>\$ 31,824</u>

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Local Road and Street	LOIT Public Safety - County Share	Misdemeanant	Motor Vehicle Highway	Rainy Day	Recorder's Records Perpetuation	Riverboat
Cash and investments - beginning	\$ 266,139	\$ 868,772	\$ 14,037	\$ 778,260	\$ 603,678	\$ 54,315	\$ 118,700
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	441,764	-	1,810,778	-	-	32,742
Charges for services	92,616	73,142	6,838	362,949	-	14,910	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	4,300	-	587,097	5,160	-	-
Total receipts	<u>92,616</u>	<u>519,206</u>	<u>6,838</u>	<u>2,760,824</u>	<u>5,160</u>	<u>14,910</u>	<u>32,742</u>
Disbursements:							
Personal services	-	265,704	-	803,760	-	-	-
Supplies	57,922	885	-	1,472,798	-	-	-
Other services and charges	-	247,430	-	128,254	-	10,933	-
Capital outlay	-	95,211	5,935	-	-	-	-
Other disbursements	-	37,215	4,048	44,314	-	-	-
Total disbursements	<u>57,922</u>	<u>646,445</u>	<u>9,983</u>	<u>2,449,126</u>	<u>-</u>	<u>10,933</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>34,694</u>	<u>(127,239)</u>	<u>(3,145)</u>	<u>311,698</u>	<u>5,160</u>	<u>3,977</u>	<u>32,742</u>
Cash and investments - ending	<u>\$ 300,833</u>	<u>\$ 741,533</u>	<u>\$ 10,892</u>	<u>\$ 1,089,958</u>	<u>\$ 608,838</u>	<u>\$ 58,292</u>	<u>\$ 151,442</u>

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Sex and Violent Offender Administration	Supp Public Def Service Fee	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Guardian Ad Litem User Fee
Cash and investments - beginning	\$ 770	\$ 223,416	\$ 1,304	\$ 2,590	\$ 641	\$ 32,227	\$ 5,347
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	500	-	5,853	2,300	-	-	-
Fines and forfeits	-	14,193	-	-	-	-	651
Other receipts	-	-	-	-	10,398	89,131	-
Total receipts	<u>500</u>	<u>14,193</u>	<u>5,853</u>	<u>2,300</u>	<u>10,398</u>	<u>89,131</u>	<u>651</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	3,686	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	5,760	-	8,128	63,426	-
Total disbursements	<u>-</u>	<u>-</u>	<u>5,760</u>	<u>3,686</u>	<u>8,128</u>	<u>63,426</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>500</u>	<u>14,193</u>	<u>93</u>	<u>(1,386)</u>	<u>2,270</u>	<u>25,705</u>	<u>651</u>
Cash and investments - ending	<u>\$ 1,270</u>	<u>\$ 237,609</u>	<u>\$ 1,397</u>	<u>\$ 1,204</u>	<u>\$ 2,911</u>	<u>\$ 57,932</u>	<u>\$ 5,998</u>

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Election and Registration	County Elected Officials Training	Park And Recreation	County Offender Transportation Fund	Statewide 911	Reassessment	Adult Probation Administrative
Cash and investments - beginning	\$ 274,108	\$ 2,843	\$ 38,791	\$ 345	\$ 598,784	\$ 240,304	\$ 176,785
Receipts:							
Taxes	43,016	-	-	-	-	115,171	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	4,032	-	-	-	-	10,794	-
Charges for services	-	794	-	-	118,464	-	18,285
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	718	-	151	-	-	1,500	-
Total receipts	<u>47,766</u>	<u>794</u>	<u>151</u>	<u>-</u>	<u>118,464</u>	<u>127,465</u>	<u>18,285</u>
Disbursements:							
Personal services	2,753	-	-	-	134,101	8,848	-
Supplies	242	-	-	-	-	462	-
Other services and charges	684	-	-	-	5,750	83,672	7,763
Capital outlay	-	-	-	-	-	1,800	-
Other disbursements	-	454	-	-	238,661	-	-
Total disbursements	<u>3,679</u>	<u>454</u>	<u>-</u>	<u>-</u>	<u>378,512</u>	<u>94,782</u>	<u>7,763</u>
Excess (deficiency) of receipts over disbursements	<u>44,087</u>	<u>340</u>	<u>151</u>	<u>-</u>	<u>(260,048)</u>	<u>32,683</u>	<u>10,522</u>
Cash and investments - ending	<u>\$ 318,195</u>	<u>\$ 3,183</u>	<u>\$ 38,942</u>	<u>\$ 345</u>	<u>\$ 338,736</u>	<u>\$ 272,987</u>	<u>\$ 187,307</u>

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Juvenile Probation Administrative	County User Fee	Drainage Maintenance	Drug Task Force	K-9	Donations	Payroll Clearing
Cash and investments - beginning	\$ 3,070	\$ 17,804	\$ 122,119	\$ 4,878	\$ 117	\$ 285	\$ (44,460)
Receipts:							
Taxes	-	-	40,723	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	180	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	180	-	-	1,305,724
Total receipts	<u>180</u>	<u>-</u>	<u>40,723</u>	<u>180</u>	<u>-</u>	<u>-</u>	<u>1,305,724</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	15,052	-	-	-	-
Capital outlay	-	-	-	702	-	-	-
Other disbursements	700	30	10,395	-	-	-	1,251,717
Total disbursements	<u>700</u>	<u>30</u>	<u>25,447</u>	<u>702</u>	<u>-</u>	<u>-</u>	<u>1,251,717</u>
Excess (deficiency) of receipts over disbursements	<u>(520)</u>	<u>(30)</u>	<u>15,276</u>	<u>(522)</u>	<u>-</u>	<u>-</u>	<u>54,007</u>
Cash and investments - ending	<u>\$ 2,550</u>	<u>\$ 17,774</u>	<u>\$ 137,395</u>	<u>\$ 4,356</u>	<u>\$ 117</u>	<u>\$ 285</u>	<u>\$ 9,547</u>

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Settlement	LOIT Prop Tax Oper Levies Replace	LOIT Public Safety	LOIT Stabilization	CEDIT Homestead Credit	HEA 1001 State Homestead Credit	Homestead Credit Rebate
Cash and investments - beginning	\$ 2,409	\$ -	\$ -	\$ 395,749	\$ 1,139	\$ -	\$ 14,247
Receipts:							
Taxes	-	587,395	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	489,496	-	140,037	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	8,986,757	-	-	-	-	-	-
Total receipts	8,986,757	587,395	489,496	-	140,037	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	8,987,350	587,395	489,496	-	139,069	-	-
Total disbursements	8,987,350	587,395	489,496	-	139,069	-	-
Excess (deficiency) of receipts over disbursements	(593)	-	-	-	968	-	-
Cash and investments - ending	\$ 1,816	\$ -	\$ -	\$ 395,749	\$ 2,107	\$ -	\$ 14,247

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	LOIT PTRC	Infraction Judgements	Overweight Vehicle Fines	Sales Disclosure - State Share	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing
Cash and investments - beginning	\$ 12,832	\$ 50,718	\$ -	\$ 140	\$ -	\$ 19	\$ -
Receipts:							
Taxes	491,448	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	17,659
Charges for services	-	-	-	1,365	-	150	-
Fines and forfeits	-	8,809	444	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>491,448</u>	<u>8,809</u>	<u>444</u>	<u>1,365</u>	<u>-</u>	<u>150</u>	<u>17,659</u>
Disbursements:							
Personal services	-	1,220	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	3,705	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	492,041	5,373	-	1,325	-	169	17,659
Total disbursements	<u>492,041</u>	<u>10,298</u>	<u>-</u>	<u>1,325</u>	<u>-</u>	<u>169</u>	<u>17,659</u>
Excess (deficiency) of receipts over disbursements	<u>(593)</u>	<u>(1,489)</u>	<u>444</u>	<u>40</u>	<u>-</u>	<u>(19)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 12,239</u>	<u>\$ 49,229</u>	<u>\$ 444</u>	<u>\$ 180</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, 2015
 (Continued)

	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Alcohol and Drug Services	County Law Enforcement Cont Ed	Jury Pay	Transient Vendor Fee
Cash and investments - beginning	\$ 53,729	\$ 54,855	\$ 57,372	\$ 3,519	\$ 20,797	\$ 43,720	\$ 75
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	25
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	5,093	7,662	5,093	-	-	-	-
Fines and forfeits	-	-	-	-	2,570	1,435	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>5,093</u>	<u>7,662</u>	<u>5,093</u>	<u>-</u>	<u>2,570</u>	<u>1,435</u>	<u>25</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	1,468	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	2,324	1,451	-	3,880	-	-
Total disbursements	<u>-</u>	<u>2,324</u>	<u>1,451</u>	<u>-</u>	<u>5,348</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>5,093</u>	<u>5,338</u>	<u>3,642</u>	<u>-</u>	<u>(2,778)</u>	<u>1,435</u>	<u>25</u>
Cash and investments - ending	<u>\$ 58,822</u>	<u>\$ 60,193</u>	<u>\$ 61,014</u>	<u>\$ 3,519</u>	<u>\$ 18,019</u>	<u>\$ 45,155</u>	<u>\$ 100</u>

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Pretrial Diversion	Bail Admin Fee	Probation Admin Fee	Service Fee Sheriff Ret	County User Fee Probation	BAC Drug Screens	Sale of County Owned Property
Cash and investments - beginning	\$ 49,244	\$ 32,719	\$ 450	\$ -	\$ (1,419)	\$ 1,396	\$ 72,920
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	2,755	-
Fines and forfeits	1,850	2,545	-	2,206	-	-	-
Other receipts	-	-	-	-	-	-	17,020
Total receipts	<u>1,850</u>	<u>2,545</u>	<u>-</u>	<u>2,206</u>	<u>-</u>	<u>2,755</u>	<u>17,020</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	280	-	-	1,381	-	-	2,550
Total disbursements	<u>280</u>	<u>-</u>	<u>-</u>	<u>1,381</u>	<u>-</u>	<u>-</u>	<u>2,550</u>
Excess (deficiency) of receipts over disbursements	<u>1,570</u>	<u>2,545</u>	<u>-</u>	<u>825</u>	<u>-</u>	<u>2,755</u>	<u>14,470</u>
Cash and investments - ending	<u>\$ 50,814</u>	<u>\$ 35,264</u>	<u>\$ 450</u>	<u>\$ 825</u>	<u>\$ (1,419)</u>	<u>\$ 4,151</u>	<u>\$ 87,390</u>

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	State Cont Ed Fund	Followell Expendable Trust	Followell Principal Trust	Local Emergency Planning Comm	Bridge 91	Warren Co Law Enforcement	Prob Off In/Out Patient
Cash and investments - beginning	\$ 138	\$ 124,930	\$ 116,087	\$ 19,193	\$ 33,428	\$ 2,352	\$ 1,650
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	3,141	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	27,369	391	36	-	-	-
Total receipts	-	27,369	391	3,177	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	9,404	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	4,001	-	-	-
Total disbursements	-	9,404	-	4,001	-	-	-
Excess (deficiency) of receipts over disbursements	-	17,965	391	(824)	-	-	-
Cash and investments - ending	\$ 138	\$ 142,895	\$ 116,478	\$ 18,369	\$ 33,428	\$ 2,352	\$ 1,650

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Welfare Reform Local Plan	Certificate Sale	Excess Property Tax Replacement	Bi Co Accountability Court Grant	County Cum Capital Development	NEXTELL 800 Rebanding	Pike TIF
Cash and investments - beginning	\$ 420	\$ 5,244	\$ 16,226	\$ (7,705)	\$ 216,100	\$ 15,395	\$ 19,424
Receipts:							
Taxes	-	-	-	-	184,551	-	6,407
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	17,297	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	6,158	-	-	-
Other receipts	-	-	-	-	-	-	57
Total receipts	-	-	-	6,158	201,848	-	6,464
Disbursements:							
Personal services	-	-	-	42,098	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	37,729	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	15,395	-
Total disbursements	-	-	-	42,098	37,729	15,395	-
Excess (deficiency) of receipts over disbursements	-	-	-	(35,940)	164,119	(15,395)	6,464
Cash and investments - ending	\$ 420	\$ 5,244	\$ 16,226	\$ (43,645)	\$ 380,219	\$ -	\$ 25,888

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	EMA Performance Grant	Community Supervision Grant	County Interstate Compact	Self Insurance	Clerk's Child Support	Clerk's State Court Fees	Totals
Cash and investments - beginning	\$ 10,181	\$ 61,215	\$ -	\$ 116,357	\$ 300	\$ 7,992	\$ 14,318,784
Receipts:							
Taxes	-	-	-	-	-	-	6,501,483
Licenses and permits	-	-	-	-	-	-	29,563
Intergovernmental receipts	-	-	-	-	-	-	3,147,092
Charges for services	-	-	188	-	-	-	1,150,406
Fines and forfeits	-	-	-	-	-	-	87,937
Other receipts	-	-	-	901,478	125,855	96,130	12,677,398
Total receipts	-	-	188	901,478	125,855	96,130	23,593,879
Disbursements:							
Personal services	-	-	-	-	-	-	4,565,866
Supplies	-	-	-	-	-	-	1,670,235
Other services and charges	-	-	-	-	-	-	1,540,967
Capital outlay	-	-	-	-	-	-	771,606
Other disbursements	5,111	53,525	-	977,394	125,888	96,002	14,953,213
Total disbursements	5,111	53,525	-	977,394	125,888	96,002	23,501,887
Excess (deficiency) of receipts over disbursements	(5,111)	(53,525)	188	(75,916)	(33)	128	91,992
Cash and investments - ending	\$ 5,070	\$ 7,690	\$ 188	\$ 40,441	\$ 267	\$ 8,120	\$ 14,410,776

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	General	Accident Report	CAGIT County Certified Shares	CEDIT County Share
Cash and investments - beginning	\$ 194,244	\$ 286	\$ 2,706	\$ 21,909	\$ 4,484,623	\$ 1,405	\$ 1,470,343	\$ 708,898
Receipts:								
Taxes	-	-	-	-	2,895,464	-	1,100,485	-
Licenses and permits	-	-	-	-	38,485	-	-	-
Intergovernmental receipts	-	-	-	-	424,368	-	-	-
Charges for services	-	-	-	-	185,043	935	-	-
Fines and forfeits	-	-	-	-	75,766	-	-	-
Other receipts	270,207	23,086	41,363	386,187	157,263	-	-	429,996
Total receipts	270,207	23,086	41,363	386,187	3,776,389	935	1,100,485	429,996
Disbursements:								
Personal services	-	-	-	-	2,582,765	-	692,320	53,403
Supplies	-	-	-	-	129,615	-	-	-
Other services and charges	-	-	-	-	725,135	1,235	-	40,439
Capital outlay	-	-	-	-	23,911	-	-	143,101
Other disbursements	194,244	23,282	38,850	382,679	188,616	-	-	35,593
Total disbursements	194,244	23,282	38,850	382,679	3,650,042	1,235	692,320	272,536
Excess (deficiency) of receipts over disbursements	75,963	(196)	2,513	3,508	126,347	(300)	408,165	157,460
Cash and investments - ending	\$ 270,207	\$ 90	\$ 5,219	\$ 25,417	\$ 4,610,970	\$ 1,105	\$ 1,878,508	\$ 866,358

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	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	\$ 6,293	\$ 22,774	\$ 25,662	\$ 61,981	\$ 17,584	\$ 8,129	\$ 773,704	\$ 8,861
Receipts:								
Taxes	-	-	-	-	-	-	311,926	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	23,280	-
Charges for services	-	-	-	-	-	-	99,123	-
Fines and forfeits	2,297	4,431	-	-	-	-	-	-
Other receipts	-	-	-	1,075	-	1,600	-	5,468
Total receipts	2,297	4,431	-	1,075	-	1,600	434,329	5,468
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	79,039	-
Capital outlay	-	-	-	-	-	-	122,153	-
Other disbursements	7,444	-	1,086	-	-	-	-	2,745
Total disbursements	7,444	-	1,086	-	-	-	201,192	2,745
Excess (deficiency) of receipts over disbursements	(5,147)	4,431	(1,086)	1,075	-	1,600	233,137	2,723
Cash and investments - ending	\$ 1,146	\$ 27,205	\$ 24,576	\$ 63,056	\$ 17,584	\$ 9,729	\$ 1,006,841	\$ 11,584

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	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
Cash and investments - beginning	\$ 30,916	\$ 18,377	\$ 57,087	\$ 182,665	\$ 16,931	\$ 31,824	\$ 300,833	\$ 741,533
Receipts:								
Taxes	-	-	9,257	112,044	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	8,339	-	-	91,139	515,310
Charges for services	-	6,400	-	7,743	819	-	-	-
Fines and forfeits	283	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	283	6,400	9,257	128,126	819	-	91,139	515,310
Disbursements:								
Personal services	-	-	-	-	-	-	-	429,270
Supplies	-	-	-	-	-	-	79,347	1,215
Other services and charges	-	-	8,955	110,783	-	-	-	66,674
Capital outlay	-	-	-	-	-	-	-	64,702
Other disbursements	-	7,792	-	-	1,150	-	-	30,000
Total disbursements	-	7,792	8,955	110,783	1,150	-	79,347	591,861
Excess (deficiency) of receipts over disbursements	283	(1,392)	302	17,343	(331)	-	11,792	(76,551)
Cash and investments - ending	\$ 31,199	\$ 16,985	\$ 57,389	\$ 200,008	\$ 16,600	\$ 31,824	\$ 312,625	\$ 664,982

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Misdemeanant	Motor Vehicle Highway	Rainy Day	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Supp Public Def Service Fee	Surplus Tax
Cash and investments - beginning	\$ 10,892	\$ 1,089,958	\$ 608,838	\$ 58,292	\$ 151,442	\$ 1,270	\$ 237,609	\$ 1,397
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,942,405	-	-	32,740	-	-	-
Charges for services	-	-	-	16,857	-	350	-	-
Fines and forfeits	-	-	-	-	-	-	13,289	-
Other receipts	6,838	-	334,363	-	-	-	-	7,777
Total receipts	6,838	1,942,405	334,363	16,857	32,740	350	13,289	7,777
Disbursements:								
Personal services	-	740,683	-	-	-	-	-	-
Supplies	-	966,283	-	-	-	-	-	-
Other services and charges	-	114,107	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	766	39,284	29,950	2,920	-	-	-	7,709
Total disbursements	766	1,860,357	29,950	2,920	-	-	-	7,709
Excess (deficiency) of receipts over disbursements	6,072	82,048	304,413	13,937	32,740	350	13,289	68
Cash and investments - ending	\$ 16,964	\$ 1,172,006	\$ 913,251	\$ 72,229	\$ 184,182	\$ 1,620	\$ 250,898	\$ 1,465

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Guardian Ad Litem User Fee	Election and Registration	County Elected Officials Training	Park And Recreation	County Offender Transportation Fund
Cash and investments - beginning	\$ 1,204	\$ 2,911	\$ 57,932	\$ 5,998	\$ 318,195	\$ 3,183	\$ 38,942	\$ 345
Receipts:								
Taxes	-	-	-	-	64,322	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	4,767	-	-	-
Charges for services	2,435	-	-	-	-	819	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	7,287	36,681	-	3,687	-	2,571	-
Total receipts	2,435	7,287	36,681	-	72,776	819	2,571	-
Disbursements:								
Personal services	-	-	-	-	23,547	-	-	-
Supplies	-	-	-	-	502	-	-	-
Other services and charges	-	-	-	-	23,265	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	1,053	9,317	21,466	-	596	355	-	-
Total disbursements	1,053	9,317	21,466	-	47,910	355	-	-
Excess (deficiency) of receipts over disbursements	1,382	(2,030)	15,215	-	24,866	464	2,571	-
Cash and investments - ending	\$ 2,586	\$ 881	\$ 73,147	\$ 5,998	\$ 343,061	\$ 3,647	\$ 41,513	\$ 345

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Statewide 911	Reassessment	LOIT Special Distribution	Adult Probation Administrative	Juvenile Probation Administrative	County Law Enforcement Cont Ed	Drainage Maintenance	Drug Task Force
Cash and investments - beginning	\$ 338,736	\$ 272,987	\$ -	\$ 187,307	\$ 2,550	\$ 18,019	\$ 137,395	\$ 4,356
Receipts:								
Taxes	-	116,194	974,992	-	-	-	103,749	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	8,670	-	-	-	-	-	-
Charges for services	159,494	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	18,706	314	2,655	-	-
Other receipts	-	280	-	-	-	-	-	-
Total receipts	159,494	125,144	974,992	18,706	314	2,655	103,749	-
Disbursements:								
Personal services	186,278	8,335	-	30,403	-	-	-	-
Supplies	-	3,006	-	-	-	-	-	-
Other services and charges	5,750	86,704	-	-	-	-	103,225	720
Capital outlay	-	1,736	-	-	-	-	-	-
Other disbursements	23,698	266	778,879	9,049	780	1,406	-	-
Total disbursements	215,726	100,047	778,879	39,452	780	1,406	103,225	720
Excess (deficiency) of receipts over disbursements	(56,232)	25,097	196,113	(20,746)	(466)	1,249	524	(720)
Cash and investments - ending	\$ 282,504	\$ 298,084	\$ 196,113	\$ 166,561	\$ 2,084	\$ 19,268	\$ 137,919	\$ 3,636

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	K-9	Donations	Payroll Clearing	Settlement	LOIT Prop Tax Oper Levies Replace	LOIT Public Safety	LOIT Stabilization	CEDIT Homestead Credit
Cash and investments - beginning	\$ 117	\$ 285	\$ 9,547	\$ 1,816	\$ -	\$ -	\$ 395,749	\$ 2,107
Receipts:								
Taxes	-	-	-	-	571,903	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	476,586	-	136,025
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	1,349,774	9,051,791	-	-	-	-
Total receipts	-	-	1,349,774	9,051,791	571,903	476,586	-	136,025
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	1,327,548	9,051,635	571,903	476,586	-	135,652
Total disbursements	-	-	1,327,548	9,051,635	571,903	476,586	-	135,652
Excess (deficiency) of receipts over disbursements	-	-	22,226	156	-	-	-	373
Cash and investments - ending	\$ 117	\$ 285	\$ 31,773	\$ 1,972	\$ -	\$ -	\$ 395,749	\$ 2,480

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Homestead Credit Rebate	LOIT PTRC	Infraction Judgements	Overweight Vehicle Fines	Sales Disclosure - State Share	Education Plate Fees Agency	Riverboat Revenue Sharing	LOIT 2016 Special Distribution
Cash and investments - beginning	\$ 14,247	\$ 12,239	\$ 49,229	\$ 444	\$ 180	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	188	-	-
Intergovernmental receipts	-	477,417	-	-	-	-	17,659	1,740,835
Charges for services	-	-	-	-	1,295	-	-	-
Fines and forfeits	-	-	6,538	1,440	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	477,417	6,538	1,440	1,295	188	17,659	1,740,835
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	478,912	12,336	-	1,285	188	17,659	1,740,835
Total disbursements	-	478,912	12,336	-	1,285	188	17,659	1,740,835
Excess (deficiency) of receipts over disbursements	-	(1,495)	(5,798)	1,440	10	-	-	-
Cash and investments - ending	\$ 14,247	\$ 10,744	\$ 43,431	\$ 1,884	\$ 190	\$ -	\$ -	\$ -

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Alcohol and Drug Services	Jury Pay	Transient Vendor Fee	Pretrial Diversion	Bail Admin Fee
Cash and investments - beginning	\$ 58,822	\$ 60,193	\$ 61,014	\$ 3,519	\$ 45,155	\$ 100	\$ 50,814	\$ 35,264
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	1,428	-	1,270	2,538
Other receipts	5,119	7,704	5,119	-	-	-	-	-
Total receipts	5,119	7,704	5,119	-	1,428	-	1,270	2,538
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	4,607	1,019	-	-	-	220	-
Total disbursements	-	4,607	1,019	-	-	-	220	-
Excess (deficiency) of receipts over disbursements	5,119	3,097	4,100	-	1,428	-	1,050	2,538
Cash and investments - ending	\$ 63,941	\$ 63,290	\$ 65,114	\$ 3,519	\$ 46,583	\$ 100	\$ 51,864	\$ 37,802

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Probation Admin Fee	Service Fee Sheriff Ret	County User Fee Probation	BAC Drug Screens	Sale of County Owned Property	State Cont Ed Fund	Followell Expendable Trust	Followell Principal Trust
Cash and investments - beginning	\$ 450	\$ 825	\$ (1,419)	\$ 4,151	\$ 87,390	\$ 138	\$ 142,895	\$ 116,478
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	2,669	-	-	-	-
Fines and forfeits	-	3,669	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	26,400	1,700
Total receipts	-	3,669	-	2,669	-	-	26,400	1,700
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	8,512	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	4,494	-	-	-	-	-	-
Total disbursements	-	4,494	-	-	-	-	8,512	-
Excess (deficiency) of receipts over disbursements	-	(825)	-	2,669	-	-	17,888	1,700
Cash and investments - ending	\$ 450	\$ -	\$ (1,419)	\$ 6,820	\$ 87,390	\$ 138	\$ 160,783	\$ 118,178

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Local Emergency Planning Comm	Bridge 91	Warren Co Law Enforcement	Prob Off In/Out Patient	Welfare Reform Local Plan	Certificate Sale	Excess Property Tax Replacement	Bi Co Accountability Court Grant
Cash and investments - beginning	\$ 18,369	\$ 33,428	\$ 2,352	\$ 1,650	\$ 420	\$ 5,244	\$ 16,226	\$ (43,645)
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	5,645	-	-	-	-	-	-	10,000
Fines and forfeits	-	-	-	-	-	-	-	4,017
Other receipts	156	-	-	-	-	-	-	-
Total receipts	5,801	-	-	-	-	-	-	14,017
Disbursements:								
Personal services	-	-	-	-	-	-	-	18,796
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	2,250	-	-	-	-	-	-	-
Total disbursements	2,250	-	-	-	-	-	-	18,796
Excess (deficiency) of receipts over disbursements	3,551	-	-	-	-	-	-	(4,779)
Cash and investments - ending	\$ 21,920	\$ 33,428	\$ 2,352	\$ 1,650	\$ 420	\$ 5,244	\$ 16,226	\$ (48,424)

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	County Cum Capital Development	Pike TIF	EMA Performance Grant	Community Supervision Grant	County Interstate Compact	Jordan Creek Wind Farm Expense	EMA Compatible Grant 15097-P25	EMA P-25 Grant 14932 SHSP
Cash and investments - beginning	\$ 380,219	\$ 25,888	\$ 5,070	\$ 7,690	\$ 188	\$ -	\$ -	\$ -
Receipts:								
Taxes	163,225	7,283	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	12,214	-	-	-	-	-	-	-
Charges for services	-	-	-	-	250	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	250	5,111	-	-	80,000	15,633	21,149
Total receipts	175,439	7,533	5,111	-	250	80,000	15,633	21,149
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	32,703	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	10,192	5,098	-	79,551	15,633	21,149
Total disbursements	32,703	-	10,192	5,098	-	79,551	15,633	21,149
Excess (deficiency) of receipts over disbursements	142,736	7,533	(5,081)	(5,098)	250	449	-	-
Cash and investments - ending	\$ 522,955	\$ 33,421	\$ (11)	\$ 2,592	\$ 438	\$ 449	\$ -	\$ -

WARREN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Community Crossings Grant Fund	2016 EMPG Competitive Fund	County User Fee	Self Insurance	Clerk's Child Support	Clerk's State Court Fee	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 17,774	\$ 40,441	\$ 267	\$ 8,120	\$ 14,410,776
Receipts:							
Taxes	-	-	-	-	-	-	6,430,844
Licenses and permits	-	-	-	-	-	-	38,673
Intergovernmental receipts	-	-	-	-	-	-	5,911,754
Charges for services	-	-	-	-	-	-	499,877
Fines and forfeits	-	-	-	-	-	-	138,641
Other receipts	1,557,757	-	-	1,249,621	120,323	100,764	15,314,100
Total receipts	1,557,757	-	-	1,249,621	120,323	100,764	28,333,889
Disbursements:							
Personal services	-	-	-	-	-	-	4,765,800
Supplies	-	-	-	-	-	-	1,179,968
Other services and charges	-	-	-	-	-	-	1,407,246
Capital outlay	-	-	-	-	-	-	355,603
Other disbursements	10,051	16,160	113	1,208,333	120,082	102,937	17,257,403
Total disbursements	10,051	16,160	113	1,208,333	120,082	102,937	24,966,020
Excess (deficiency) of receipts over disbursements	1,547,706	(16,160)	(113)	41,288	241	(2,173)	3,367,869
Cash and investments - ending	\$ 1,547,706	\$ (16,160)	\$ 17,661	\$ 81,729	\$ 508	\$ 5,947	\$ 17,778,645

WARREN COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2016

<u>Lessor</u>	<u>Purpose</u>	<u>Annual Lease Payment</u>	<u>Lease Beginning Date</u>	<u>Lease Ending Date</u>
Governmental activities:				
BIRKEYS FARM STORE	2015 TRACTOR	\$ 31,950	1/1/2016	1/1/2018
CARDINAL LEASING INC	COPIER-COURT	2,268	7/1/2014	7/7/2019
CARDINAL LEASING INC-CDL CO INC	COPIER-CLERK	1,405	9/30/2016	9/30/2021
CARDINAL LEASING INC-CDL CO INC	COPIER-TREASURER	1,890	3/1/2016	3/1/2021
CARDINAL LEASING INC-CDL CO INC	COPIER-AUDITOR	1,343	4/1/2016	4/1/2021
CATERPILLAR FINANCIAL SERVICES CORP	GRADER FOR HIGHWAY	20,925	6/16/2012	12/31/2016
TFS LEASING	COPIER-EXTENSION	801	1/21/2014	1/21/2019
		<u>60,582</u>		
Total of annual lease payments		<u>\$ 60,582</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/>.