

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

FINANCIAL STATEMENT AUDIT REPORT

OF

WARREN COUNTY, INDIANA

January 1, 2017 to December 31, 2018



**FILED**  
10/28/2019



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Robin Weston-Hubner	01-01-15 to 12-31-22
County Treasurer	Lori Heidenreich	01-01-15 to 12-31-20
Clerk of the Circuit Court	Debra Hiatt Michelle Hetrick	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Sheriff	William Miller Russell Hart	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Recorder	Monie Cronk	01-01-15 to 12-31-22
President of the Board of County Commissioners	Steve Eberly Brian Jordan	01-01-17 to 12-31-18 01-01-19 to 12-31-19
President of the County Council	John O. Comer	01-01-17 to 12-31-19



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF WARREN COUNTY, INDIANA

**Report on the Financial Statement**

We have audited the accompanying financial statement of Warren County (County), which comprises the financial position and results of operations for the period of January 1, 2017 to December 31, 2018, and the related notes to the financial statement as listed in the Table of Contents.

***Management's Responsibility for the Financial Statement***

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

***Auditor's Responsibility***

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Basis for 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.

***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 Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the period of January 1, 2017 to December 31, 2018.

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

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the period of January 1, 2017 to December 31, 2018, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Matters***

*Other Information*

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

  
Paul D. Joyce, CPA  
State Examiner

September 11, 2019

## FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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.

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WARREN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended December 31, 2017 and 2018

Fund	Cash and Investments			Cash and Investments			Cash and Investments		
	01-01-17	Receipts	Disbursements	12-31-17	Receipts	Disbursements	12-31-18		
After Settlement Collections	\$ 270,207	\$ 406,552	\$ 270,207	\$ 406,552	\$ 519,663	\$ 406,552	\$ 519,663		
Sheriff's Inmate Trust	89	23,516	23,451	154	20,137	20,208	83		
Jail Commissary	5,219	43,877	41,434	7,662	32,980	29,477	11,165		
Clerk's Trust	25,417	274,774	250,541	49,650	713,633	376,575	386,708		
Clerk's Child Support	508	107,334	106,377	1,465	94,885	95,372	978		
Clerk's State Court Fees	5,947	148,978	144,507	10,418	163,629	161,851	12,196		
General	4,610,972	6,930,988	4,554,408	6,987,552	5,048,574	5,039,333	6,996,793		
Accident Report	1,106	1,022	306	1,822	954	-	2,776		
CAGIT County Certified Shares	1,878,508	7,054	1,885,562	-	-	-	-		
CEDIT County Share	866,357	416,168	67,367	1,215,158	410,223	670,782	954,599		
City and Town Court Costs	1,146	3,431	2,520	2,057	3,430	3,675	1,812		
Clerk's Records Perpetuation	27,204	9,784	-	36,988	7,612	-	44,600		
Congressional School Interest	24,576	-	3,259	21,317	-	2,173	19,144		
Congressional School Principal	63,056	973	-	64,029	970	-	64,999		
Prisoner Reimbursement For Incarceration	17,584	120	-	17,704	-	-	17,704		
Sales Disclosure - County Share	9,729	1,310	-	11,039	1,436	-	12,475		
Cumulative Bridge	1,006,841	392,445	434,943	964,343	468,344	413,614	1,019,073		
Co Cumulative Capital Development	522,955	237,325	158,421	601,859	164,963	29,152	737,670		
Drug Free Community	11,584	6,747	4,748	13,583	12,983	5,322	21,244		
Extradition and Sheriff's Assistance	31,200	124	24,281	7,043	487	1,250	6,280		
Firearms Training	16,984	3,510	1,733	18,761	3,810	4,034	18,537		
General Drain Improvement	57,388	6,149	24,772	38,765	13,501	30,992	21,274		
Health	200,010	124,382	103,871	220,521	136,883	86,553	270,851		
Identification Security Protection	16,599	1,058	4,074	13,583	1,466	11,318	3,731		
Levy Excess	31,824	-	-	31,824	-	-	31,824		
Local Road and Street	312,627	115,429	89,256	338,800	158,351	98,479	398,672		
LOIT Public Safety - County Share	664,983	481,557	631,105	515,435	494,969	519,512	490,892		
Misdemeanant	16,964	6,838	1,380	22,422	6,838	16,790	12,470		
Motor Vehicle Highway	1,172,004	2,169,963	2,249,545	1,092,422	2,720,314	2,758,037	1,054,699		
Rainy Day	913,252	10,704	41,965	881,991	9,696	25,577	866,110		
Recorder's Records Perpetuation	72,229	19,479	3,082	88,626	24,818	3,805	109,639		
Riverboat	184,181	159,377	279,211	64,347	32,742	-	97,089		
Sex and Violent Offender Administration	1,620	100	-	1,720	50	-	1,770		
Supplemental Public Defender Services	-	10,833	-	10,833	15,850	-	26,683		
Surplus Tax	1,465	7,716	3,278	5,903	8,691	12,333	2,261		
Surveyor's Corner Perpetuation	2,586	4,265	-	6,851	7,205	-	14,056		
Tax Sale Redemption	881	14,936	13,880	1,937	14,516	16,453	-		
Tax Sale Surplus	73,148	37,854	45,207	65,795	3,111	36,040	32,866		
Unsafe Building	-	-	-	-	50,000	-	50,000		
Alcohol and Drug Services	3,519	-	3,519	-	-	-	-		
GAL/CASA	-	6,418	-	6,418	1,540	-	7,958		
Election and Registration	343,061	3,293	2,922	343,432	74,237	50,361	367,308		
County Elected Officials Training	3,646	1,058	470	4,234	1,466	240	5,460		
Park and Recreation	41,512	592	3,365	38,739	591	555	38,775		
County Offender Transportation Fund	344	-	-	344	-	-	344		
Statewide 911	282,505	142,203	201,911	222,797	145,091	219,225	148,663		
Reassessment	298,083	122,103	94,580	325,606	132,687	110,902	347,391		

WARREN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended December 31, 2017 and 2018

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-17	Receipts	Disbursements	12-31-17	Receipts	Disbursements	12-31-18
Adult Probation Administrative	166,562	21,458	91,860	96,160	44,672	25,962	114,870
Juvenile Probation Administrative	2,083	1,017	762	2,338	796	786	2,348
Supplemental Adult Probation Services	-	4,289	-	4,289	8,957	-	13,246
Alternative Dispute Resolution	-	300	-	300	594	-	894
County Law Enforcement Cont Ed	19,267	-	19,267	-	-	-	-
Drainage Maintenance	137,921	44,285	23,622	158,584	40,168	40,186	158,566
Drug Task Force	3,636	40	720	2,956	-	780	2,176
K-9	117	-	-	117	-	-	117
Donations	285	-	285	-	-	-	-
Self Insurance	81,717	1,213,705	1,137,028	158,394	1,377,000	1,426,886	108,508
Payroll Clearing	31,774	1,412,148	1,430,111	13,811	1,513,380	1,527,191	-
Settlement	1,970	7,313,190	7,315,160	-	7,402,293	7,402,293	-
LOIT Prop Tax Oper Levies Replace	-	531,318	531,318	-	586,138	577,136	9,002
LOIT Stabilization	395,749	-	22,930	372,819	-	38,317	334,502
CVET Agency	-	16,525	16,525	-	32,074	32,074	-
Sewage Collections	-	2,294	2,294	-	5,588	5,588	-
Financial Institution Tax	-	12,786	12,786	-	26,445	26,445	-
CEDIT Homestead Credit	2,480	-	2,480	-	-	-	-
Homestead Credit Rebate	14,247	-	14,247	-	-	-	-
LOIT PTRC	10,743	-	10,743	-	-	-	-
LIT Property Tax Relief	-	598,035	558,081	39,954	581,854	599,192	22,616
State Fines and Forfeitures	-	392	392	-	1,503	1,228	275
Infraction Judgements	43,427	21,354	34,387	30,394	19,771	36,799	13,366
Overweight Vehicle Fines	1,884	25	1,909	-	1,780	1,780	-
Special Death Benefit Fee Fund	-	437	322	115	785	835	65
Sales Disclosure - State Share	190	1,085	1,110	165	1,035	1,120	80
Coroners Training & Con't Education	-	136	-	136	914	990	60
Interstate Compact -State Share	-	-	-	-	193	193	-
Recorders Mortgage Fee State Share	-	87	-	87	888	897	78
Child Restraint System Violations Fines	-	200	200	-	210	-	210
Education Plate Fees Agency	-	206	206	-	206	206	-
Riverboat Revenue Sharing	-	17,659	17,659	-	17,659	17,659	-
LOIT 2016 Special Distribution	196,114	-	-	196,114	275,023	-	471,137
LIT Certified Shares	-	1,771,059	1,771,059	-	1,815,224	1,815,224	-
LIT Public Safety	-	442,765	442,765	-	451,556	451,556	-
LIT Economic Development (EDIT)	-	453,132	453,132	-	463,158	463,158	-
93.563 Title IV-D Incentive	63,941	5,454	-	69,395	5,060	-	74,455
93.563 Prosecutor IV-D Incentive-Post Oct '99	63,291	8,206	700	70,797	7,610	789	77,618
93.563 Clerk IV-D Incentive-Post Oct '99	65,113	5,454	921	69,646	5,713	-	75,359
Pretrial Diversion	51,864	-	51,864	-	-	-	-
Jury Pay	46,583	-	46,583	-	-	-	-
County User Fee	311,488	149,927	34,474	426,941	23,077	61,851	388,167
Pike TIF	33,421	6,672	-	40,093	5,760	-	45,853
BAC Drug Screens	6,819	2,971	675	9,115	3,995	2,498	10,612
Sale of Co Owned Property	87,390	691	-	88,081	1,712	-	89,793
State Cont Ed Fund	138	-	-	138	-	-	138
Followell Expendable Trust	160,783	25,271	80,438	105,616	21,521	19,953	107,184

WARREN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended December 31, 2017 and 2018

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-17	Receipts	Disbursements	12-31-17	Receipts	Disbursements	12-31-18
Followell Principal Trust	118,178	1,781	-	119,959	1,761	-	121,720
Local Emergency Planning Comm	21,920	3,288	1,807	23,401	3,326	3,560	23,167
Bridge 91	33,428	-	33,428	-	-	-	-
Warren Co Law Enforcement	2,352	-	-	2,352	-	-	2,352
Prob Off In/Out Patient	1,650	-	1,650	-	-	-	-
Welfare Reform Local Plan	420	-	420	-	-	-	-
Sheriff's Radio Grant	1	-	1	-	-	-	-
DUI Grant	1	-	1	-	-	-	-
Warren Co Lf Effectiveness	-	-	-	-	-	-	-
Certificate Sale	5,244	3,050	3,290	5,004	-	-	5,004
County Interstate Compact	438	63	-	501	167	-	668
Excess Property Tax Repl	16,226	-	-	16,226	-	-	16,226
Jordan Creek Wind Farm Expense	449	-	255	194	-	-	194
Sheriff Pension Holding	-	3,377	2,567	810	4,258	4,339	729
Bi-Co Accountability Court Grant	(48,425)	48,462	37	-	-	-	-
Community Supervision Grant	2,592	-	-	2,592	-	-	2,592
Community Crossings Grant Fund	1,547,706	-	618,845	928,861	-	928,861	-
2016 Foundation Grant AGR 17632	-	4,000	4,000	-	-	-	-
Family Court Grant ADR Fund	-	5,000	-	5,000	-	950	4,050
GAL/CASA State Grant	-	11,723	3,527	8,196	5,442	9,193	4,445
Problem Solving Court Grant	-	9,700	599	9,101	10,000	9,221	9,880
Court Security Grant	-	31,109	31,109	-	937	937	-
EMA 2015 Comp Local Base Grant	(11)	11	-	-	-	-	-
2016 EMPG Competitive	(16,160)	16,160	-	-	-	-	-
West Lebanon TIF	-	-	-	-	5,766	-	5,766
Sheriff Vest Grant	-	-	-	-	2,835	2,835	-
BAC Supplemental Grants	-	-	-	-	24,270	-	24,270
AED Grant-EMA	-	-	-	-	-	3,681	(3,681)
Totals	<u>\$ 17,778,626</u>	<u>\$ 26,684,636</u>	<u>\$ 26,602,009</u>	<u>\$ 17,861,253</u>	<u>\$ 26,526,400</u>	<u>\$ 26,799,691</u>	<u>\$ 17,587,962</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, 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 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).

*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.

*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 STATEMENT  
(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 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.

**Note 4. Deposits and Investments**

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

WARREN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

State statutes authorize the County to invest in securities including, but not limited to, 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 (PERF) Defined Benefit Plan is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, 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.

My Choice: Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, 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 Public Employees' Hybrid Plan (PERF Hybrid) or the My Choice: Retirement Savings Plan for Public Employees (My Choice), which is a multiple-employer defined contribution 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.

*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:

WARREN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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.

*Funding Policy*

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

WARREN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 7. Cash Balance Deficits**

The financial statement contains one fund with a deficit in cash. This is a result of the AED Grant-EMA being a reimbursable grant. The reimbursement for the expenditures made by the unit was not received by December 31, 2018.

**Note 8. Combined Funds**

Funds related to County User Fee, Supp Public Def Service Fee, Guardian Ad Litem User Fee, Transient Vendor Fee, Bail Admin. Fee, Probation Admn. Fee, County User Fee Probation, Pretrial Diversion Program Fee, Informal Adjustment Program Fee, Alcohol and Drug Services Prog, Law Enforcement Continuing Ed P, Deferral Program Fee, Jury Fee, and Drug Court Fee were reported individually in the 2016 financial statements, but were combined into one fund (County User Fee) for the 2017 and 2018 financial statement.

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#### OTHER INFORMATION - UNAUDITED

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

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

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

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WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	Clerk's Child Support	Clerk's State Court Fees	General	Accident Report
Cash and investments - beginning	\$ 270,207	\$ 89	\$ 5,219	\$ 25,417	\$ 508	\$ 5,947	\$ 4,610,972	\$ 1,106
Receipts:								
Taxes	-	-	-	-	-	-	1,606,153	-
Licenses and permits	-	-	-	-	-	-	30,837	-
Intergovernmental receipts	-	-	-	-	-	-	1,711,460	-
Charges for services	-	-	-	-	-	-	109,829	1,022
Fines and forfeits	-	-	-	-	-	-	96,631	-
Other receipts	406,552	23,516	43,877	274,774	107,334	148,978	3,376,078	-
Total receipts	406,552	23,516	43,877	274,774	107,334	148,978	6,930,988	1,022
Disbursements:								
Personal services	-	-	-	-	-	-	3,399,512	-
Supplies	-	-	-	-	-	-	136,298	-
Other services and charges	-	-	-	-	-	-	809,792	306
Capital outlay	-	-	-	-	-	-	13,563	-
Other disbursements	270,207	23,451	41,434	250,541	106,377	144,507	195,243	-
Total disbursements	270,207	23,451	41,434	250,541	106,377	144,507	4,554,408	306
Excess (deficiency) of receipts over disbursements	136,345	65	2,443	24,233	957	4,471	2,376,580	716
Cash and investments - ending	\$ 406,552	\$ 154	\$ 7,662	\$ 49,650	\$ 1,465	\$ 10,418	\$ 6,987,552	\$ 1,822

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	CAGIT County Certified Shares	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
Cash and investments - beginning	\$ 1,878,508	\$ 866,357	\$ 1,146	\$ 27,204	\$ 24,576	\$ 63,056	\$ 17,584	\$ 9,729
Receipts:								
Taxes	7,054	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	416,168	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	120	-
Fines and forfeits	-	-	3,431	9,784	-	-	-	-
Other receipts	-	-	-	-	-	973	-	1,310
Total receipts	<u>7,054</u>	<u>416,168</u>	<u>3,431</u>	<u>9,784</u>	<u>-</u>	<u>973</u>	<u>120</u>	<u>1,310</u>
Disbursements:								
Personal services	-	63,403	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	<u>1,885,562</u>	<u>3,964</u>	<u>2,520</u>	<u>-</u>	<u>3,259</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>1,885,562</u>	<u>67,367</u>	<u>2,520</u>	<u>-</u>	<u>3,259</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(1,878,508)</u>	<u>348,801</u>	<u>911</u>	<u>9,784</u>	<u>(3,259)</u>	<u>973</u>	<u>120</u>	<u>1,310</u>
Cash and investments - ending	\$ <u>-</u>	\$ <u>1,215,158</u>	\$ <u>2,057</u>	\$ <u>36,988</u>	\$ <u>21,317</u>	\$ <u>64,029</u>	\$ <u>17,704</u>	\$ <u>11,039</u>

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Cumulative Bridge	Co Cumulative Capital Development	Drug Free Community	Extradition and Sheriff's Assistance	Firearms Training	General Drain Improvement	Health	Identification Security Protection
Cash and investments - beginning	\$ 1,006,841	\$ 522,955	\$ 11,584	\$ 31,200	\$ 16,984	\$ 57,388	\$ 200,010	\$ 16,599
Receipts:								
Taxes	-	-	-	-	-	6,149	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	3,510	-	124,382	1,058
Fines and forfeits	-	-	-	124	-	-	-	-
Other receipts	392,445	237,325	6,747	-	-	-	-	-
Total receipts	392,445	237,325	6,747	124	3,510	6,149	124,382	1,058
Disbursements:								
Personal services	-	-	-	-	-	-	23,859	-
Supplies	-	-	-	-	-	-	80,012	-
Other services and charges	116,631	-	-	-	-	24,772	-	-
Capital outlay	318,312	158,421	-	-	-	-	-	-
Other disbursements	-	-	4,748	24,281	1,733	-	-	4,074
Total disbursements	434,943	158,421	4,748	24,281	1,733	24,772	103,871	4,074
Excess (deficiency) of receipts over disbursements	(42,498)	78,904	1,999	(24,157)	1,777	(18,623)	20,511	(3,016)
Cash and investments - ending	\$ 964,343	\$ 601,859	\$ 13,583	\$ 7,043	\$ 18,761	\$ 38,765	\$ 220,521	\$ 13,583

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Levy Excess	Local Road and Street	LOIT Public Safety - County Share	Misdemeanant	Motor Vehicle Highway	Rainy Day	Recorder's Records Perpetuation	Riverboat
Cash and investments - beginning	\$ 31,824	\$ 312,627	\$ 664,983	\$ 16,964	\$ 1,172,004	\$ 913,252	\$ 72,229	\$ 184,181
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	115,429	391,723	-	2,169,963	-	-	159,377
Charges for services	-	-	75,865	-	-	-	19,479	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	13,969	6,838	-	10,704	-	-
Total receipts	-	115,429	481,557	6,838	2,169,963	10,704	19,479	159,377
Disbursements:								
Personal services	-	-	374,944	-	828,828	-	-	-
Supplies	-	89,256	1,311	-	835,807	-	-	-
Other services and charges	-	-	134,719	-	146,673	-	-	-
Capital outlay	-	-	78,481	-	428,569	-	-	-
Other disbursements	-	-	41,650	1,380	9,668	41,965	3,082	279,211
Total disbursements	-	89,256	631,105	1,380	2,249,545	41,965	3,082	279,211
Excess (deficiency) of receipts over disbursements	-	26,173	(149,548)	5,458	(79,582)	(31,261)	16,397	(119,834)
Cash and investments - ending	\$ 31,824	\$ 338,800	\$ 515,435	\$ 22,422	\$ 1,092,422	\$ 881,991	\$ 88,626	\$ 64,347

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Unsafe Building	Alcohol and Drug Services
Cash and investments - beginning	\$ 1,620	\$ -	\$ 1,465	\$ 2,586	\$ 881	\$ 73,148	\$ -	\$ 3,519
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	100	-	-	4,265	-	-	-	-
Fines and forfeits	-	10,833	-	-	-	-	-	-
Other receipts	-	-	7,716	-	14,936	37,854	-	-
Total receipts	100	10,833	7,716	4,265	14,936	37,854	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	3,278	-	13,880	45,207	-	3,519
Total disbursements	-	-	3,278	-	13,880	45,207	-	3,519
Excess (deficiency) of receipts over disbursements	100	10,833	4,438	4,265	1,056	(7,353)	-	(3,519)
Cash and investments - ending	\$ 1,720	\$ 10,833	\$ 5,903	\$ 6,851	\$ 1,937	\$ 65,795	\$ -	\$ -

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	<u>GAL/CASA</u>	<u>Election and Registration</u>	<u>County Elected Officials Training</u>	<u>Park and Recreation</u>	<u>County Offender Transportation Fund</u>	<u>Statewide 911</u>	<u>Reassessment</u>	<u>Adult Probation Administrative</u>
Cash and investments - beginning	\$ -	\$ 343,061	\$ 3,646	\$ 41,512	\$ 344	\$ 282,505	\$ 298,083	\$ 166,562
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	1,058	-	-	142,203	-	-
Fines and forfeits	-	-	-	-	-	-	-	21,458
Other receipts	6,418	3,293	-	592	-	-	122,103	-
Total receipts	6,418	3,293	1,058	592	-	142,203	122,103	21,458
Disbursements:								
Personal services	-	2,792	-	-	-	173,989	7,043	62,996
Supplies	-	-	-	-	-	4,569	2,178	-
Other services and charges	-	-	-	-	-	5,750	82,553	-
Capital outlay	-	-	-	-	-	-	312	-
Other disbursements	-	130	470	3,365	-	17,603	2,494	28,864
Total disbursements	-	2,922	470	3,365	-	201,911	94,580	91,860
Excess (deficiency) of receipts over disbursements	6,418	371	588	(2,773)	-	(59,708)	27,523	(70,402)
Cash and investments - ending	\$ 6,418	\$ 343,432	\$ 4,234	\$ 38,739	\$ 344	\$ 222,797	\$ 325,606	\$ 96,160

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Juvenile Probation Administrative	Supplemental Adult Probation Services	Alternative Dispute Resolution	County Law Enforcement Cont Ed	Drainage Maintenance	Drug Task Force	K-9	Donations
Cash and investments - beginning	\$ 2,083	\$ -	\$ -	\$ 19,267	\$ 137,921	\$ 3,636	\$ 117	\$ 285
Receipts:								
Taxes	-	-	-	-	44,285	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	1,017	4,289	300	-	-	-	-	-
Other receipts	-	-	-	-	-	40	-	-
Total receipts	1,017	4,289	300	-	44,285	40	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	23,622	720	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	762	-	-	19,267	-	-	-	285
Total disbursements	762	-	-	19,267	23,622	720	-	285
Excess (deficiency) of receipts over disbursements	255	4,289	300	(19,267)	20,663	(680)	-	(285)
Cash and investments - ending	\$ 2,338	\$ 4,289	\$ 300	\$ -	\$ 158,584	\$ 2,956	\$ 117	\$ -

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Self Insurance	Payroll Clearing	Settlement	LOIT Prop Tax Oper Levies Replace	LOIT Stabilization	CVET Agency	Sewage Collections	Financial Institution Tax
Cash and investments - beginning	\$ 81,717	\$ 31,774	\$ 1,970	\$ -	\$ 395,749	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	531,318	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	12,786
Charges for services	-	-	-	-	-	16,525	2,294	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	1,213,705	1,412,148	7,313,190	-	-	-	-	-
Total receipts	1,213,705	1,412,148	7,313,190	531,318	-	16,525	2,294	12,786
Disbursements:								
Personal services	1,137,028	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	1,430,111	7,315,160	531,318	22,930	16,525	2,294	12,786
Total disbursements	1,137,028	1,430,111	7,315,160	531,318	22,930	16,525	2,294	12,786
Excess (deficiency) of receipts over disbursements	76,677	(17,963)	(1,970)	-	(22,930)	-	-	-
Cash and investments - ending	\$ 158,394	\$ 13,811	\$ -	\$ -	\$ 372,819	\$ -	\$ -	\$ -

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	CEDIT Homestead Credit	Homestead Credit Rebate	LOIT PTRC	LIT Property Tax Relief	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit Fee Fund
Cash and investments - beginning	\$ 2,480	\$ 14,247	\$ 10,743	\$ -	\$ -	\$ 43,427	\$ 1,884	\$ -
Receipts:								
Taxes	-	-	-	597,112	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	392	21,354	25	437
Other receipts	-	-	-	923	-	-	-	-
Total receipts	-	-	-	598,035	392	21,354	25	437
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	2,480	14,247	10,743	558,081	392	34,387	1,909	322
Total disbursements	2,480	14,247	10,743	558,081	392	34,387	1,909	322
Excess (deficiency) of receipts over disbursements	(2,480)	(14,247)	(10,743)	39,954	-	(13,033)	(1,884)	115
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 39,954	\$ -	\$ 30,394	\$ -	\$ 115

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact -State Share	Recorders Mortgage Fee State Share	Child Restraint System Violations Fines	Education Plate Fees Agency	Riverboat Revenue Sharing	LOIT 2016 Special Distribution
Cash and investments - beginning	\$ 190	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 196,114
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	206	-	-
Intergovernmental receipts	-	-	-	-	-	-	17,659	-
Charges for services	1,085	100	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	200	-	-	-
Other receipts	-	36	-	87	-	-	-	-
Total receipts	1,085	136	-	87	200	206	17,659	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	1,110	-	-	-	200	206	17,659	-
Total disbursements	1,110	-	-	-	200	206	17,659	-
Excess (deficiency) of receipts over disbursements	(25)	136	-	87	-	-	-	-
Cash and investments - ending	\$ 165	\$ 136	\$ -	\$ 87	\$ -	\$ -	\$ -	\$ 196,114

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	LIT Certified Shares	LIT Public Safety	LIT Economic Development (EDIT)	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Pretrial Diversion	Jury Pay
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 63,941	\$ 63,291	\$ 65,113	\$ 51,864	\$ 46,583
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	1,771,059	442,765	453,132	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	5,454	8,206	5,454	-	-
Total receipts	1,771,059	442,765	453,132	5,454	8,206	5,454	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	200	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	1,771,059	442,765	453,132	-	700	921	51,664	46,583
Total disbursements	1,771,059	442,765	453,132	-	700	921	51,864	46,583
Excess (deficiency) of receipts over disbursements	-	-	-	5,454	7,506	4,533	(51,864)	(46,583)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 69,395	\$ 70,797	\$ 69,646	\$ -	\$ -

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	County User Fee	Pike TIF	BAC Drug Screens	Sale of Co Owned Property	State Cont Ed Fund	Followell Expendable Trust	Followell Principal Trust	Local Emergency Planning Comm
Cash and investments - beginning	\$ 311,488	\$ 33,421	\$ 6,819	\$ 87,390	\$ 138	\$ 160,783	\$ 118,178	\$ 21,920
Receipts:								
Taxes	-	6,357	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	2,971	-	-	-	-	3,129
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	149,927	315	-	691	-	25,271	1,781	159
Total receipts	149,927	6,672	2,971	691	-	25,271	1,781	3,288
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	675	-	-	80,438	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	34,474	-	-	-	-	-	-	1,807
Total disbursements	34,474	-	675	-	-	80,438	-	1,807
Excess (deficiency) of receipts over disbursements	115,453	6,672	2,296	691	-	(55,167)	1,781	1,481
Cash and investments - ending	\$ 426,941	\$ 40,093	\$ 9,115	\$ 88,081	\$ 138	\$ 105,616	\$ 119,959	\$ 23,401

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Bridge 91	Warren Co Law Enforcement	Prob Off In/Out Patient	Welfare Reform Local Plan	Sheriff's Radio Grant	DUI Grant	Warren Co Lf Effectiveness	Certificate Sale
Cash and investments - beginning	\$ 33,428	\$ 2,352	\$ 1,650	\$ 420	\$ 1	\$ 1	\$ -	\$ 5,244
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	3,050
Total receipts	-	-	-	-	-	-	-	3,050
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	697
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	33,428	-	1,650	420	1	1	-	2,593
Total disbursements	33,428	-	1,650	420	1	1	-	3,290
Excess (deficiency) of receipts over disbursements	(33,428)	-	(1,650)	(420)	(1)	(1)	-	(240)
Cash and investments - ending	\$ -	\$ 2,352	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,004

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	County Interstate Compact	Excess Property Tax Repl	Jordan Creek Wind Farm Expense	Sheriff Pension Holding	Bi-Co Accountability Court Grant	Community Supervision Grant	Community Crossings Grant Fund	2016 Foundation Grant AGR 17632
Cash and investments - beginning	\$ 438	\$ 16,226	\$ 449	\$ -	\$ (48,425)	\$ 2,592	\$ 1,547,706	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	4,000
Charges for services	63	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	3,377	-	-	-	-
Other receipts	-	-	-	-	48,462	-	-	-
Total receipts	63	-	-	3,377	48,462	-	-	4,000
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	255	-	-	-	618,845	4,000
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	2,567	37	-	-	-
Total disbursements	-	-	255	2,567	37	-	618,845	4,000
Excess (deficiency) of receipts over disbursements	63	-	(255)	810	48,425	-	(618,845)	-
Cash and investments - ending	\$ 501	\$ 16,226	\$ 194	\$ 810	\$ -	\$ 2,592	\$ 928,861	\$ -

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	Family Court Grant ADR Fund	GAL/CASA State Grant	Problem Solving Court Grant	Court Security Grant	EMA 2015 Comp Local Base Grant	2016 EMPG Competitive
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ (11)	\$ (16,160)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	5,000	11,723	9,700	31,109	11	16,160
Total receipts	5,000	11,723	9,700	31,109	11	16,160
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	3,527	599	31,109	-	-
Total disbursements	-	3,527	599	31,109	-	-
Excess (deficiency) of receipts over disbursements	5,000	8,196	9,101	-	11	16,160
Cash and investments - ending	\$ 5,000	\$ 8,196	\$ 9,101	\$ -	\$ -	\$ -

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

	West Lebanon TIF	Sheriff Vest Grant	BAC Supplemental Grants	AED Grant-EMA	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 17,778,626
Receipts:					
Taxes	-	-	-	-	2,798,428
Licenses and permits	-	-	-	-	31,043
Intergovernmental receipts	-	-	-	-	7,665,521
Charges for services	-	-	-	-	509,058
Fines and forfeits	-	-	-	-	173,652
Other receipts	-	-	-	-	15,506,934
Total receipts	-	-	-	-	26,684,636
Disbursements:					
Personal services	-	-	-	-	6,074,594
Supplies	-	-	-	-	1,149,431
Other services and charges	-	-	-	-	2,050,448
Capital outlay	-	-	-	-	997,658
Other disbursements	-	-	-	-	16,329,878
Total disbursements	-	-	-	-	26,602,009
Excess (deficiency) of receipts over disbursements	-	-	-	-	82,627
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 17,861,253

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	After Settlement Collections	Sheriff's Inmate Trust	Jail Commissary	Clerk's Trust	Clerk's Child Support	Clerk's State Court Fees	General	Accident Report
Cash and investments - beginning	\$ 406,552	\$ 154	\$ 7,662	\$ 49,650	\$ 1,465	\$ 10,418	\$ 6,987,552	\$ 1,822
Receipts:								
Taxes	-	-	-	-	-	-	4,373,184	-
Licenses and permits	-	-	-	-	-	-	20,922	-
Intergovernmental receipts	-	-	-	-	-	-	243,465	-
Charges for services	-	-	-	-	-	-	36,373	954
Fines and forfeits	-	-	-	-	-	-	122,632	-
Other receipts	519,663	20,137	32,980	713,633	94,885	163,629	251,998	-
Total receipts	519,663	20,137	32,980	713,633	94,885	163,629	5,048,574	954
Disbursements:								
Personal services	-	-	-	-	-	-	3,364,912	-
Supplies	-	-	-	-	-	-	126,224	-
Other services and charges	-	-	-	-	-	-	794,775	-
Capital outlay	-	-	-	-	-	-	549,620	-
Other disbursements	406,552	20,208	29,477	376,575	95,372	161,851	203,802	-
Total disbursements	406,552	20,208	29,477	376,575	95,372	161,851	5,039,333	-
Excess (deficiency) of receipts over disbursements	113,111	(71)	3,503	337,058	(487)	1,778	9,241	954
Cash and investments - ending	\$ 519,663	\$ 83	\$ 11,165	\$ 386,708	\$ 978	\$ 12,196	\$ 6,996,793	\$ 2,776

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	CAGIT County Certified Shares	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
Cash and investments - beginning	\$ -	\$ 1,215,158	\$ 2,057	\$ 36,988	\$ 21,317	\$ 64,029	\$ 17,704	\$ 11,039
Receipts:								
Taxes	-	410,223	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	3,430	7,612	-	-	-	-
Other receipts	-	-	-	-	-	970	-	1,436
Total receipts	-	410,223	3,430	7,612	-	970	-	1,436
Disbursements:								
Personal services	-	63,403	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	414,278	-	-	-	-	-	-
Capital outlay	-	134,385	-	-	-	-	-	-
Other disbursements	-	58,716	3,675	-	2,173	-	-	-
Total disbursements	-	670,782	3,675	-	2,173	-	-	-
Excess (deficiency) of receipts over disbursements	-	(260,559)	(245)	7,612	(2,173)	970	-	1,436
Cash and investments - ending	\$ -	\$ 954,599	\$ 1,812	\$ 44,600	\$ 19,144	\$ 64,999	\$ 17,704	\$ 12,475

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Cumulative Bridge	Co Cumulative Capital Development	Drug Free Community	Extradition and Sheriffs Assistance	Firearms Training	General Drain Improvement	Health	Identification Security Protection
Cash and investments - beginning	\$ 964,343	\$ 601,859	\$ 13,583	\$ 7,043	\$ 18,761	\$ 38,765	\$ 220,521	\$ 13,583
Receipts:								
Taxes	301,278	153,645	-	-	-	13,501	119,576	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	22,192	11,318	-	-	-	-	8,808	-
Charges for services	-	-	-	-	3,810	-	8,499	1,466
Fines and forfeits	-	-	-	487	-	-	-	-
Other receipts	144,874	-	12,983	-	-	-	-	-
Total receipts	468,344	164,963	12,983	487	3,810	13,501	136,883	1,466
Disbursements:								
Personal services	-	-	-	-	-	-	76,962	-
Supplies	-	-	-	-	-	-	8,054	-
Other services and charges	86,579	-	-	-	-	30,992	-	-
Capital outlay	322,756	-	-	-	-	-	-	-
Other disbursements	4,279	29,152	5,322	1,250	4,034	-	1,537	11,318
Total disbursements	413,614	29,152	5,322	1,250	4,034	30,992	86,553	11,318
Excess (deficiency) of receipts over disbursements	54,730	135,811	7,661	(763)	(224)	(17,491)	50,330	(9,852)
Cash and investments - ending	\$ 1,019,073	\$ 737,670	\$ 21,244	\$ 6,280	\$ 18,537	\$ 21,274	\$ 270,851	\$ 3,731

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Levy Excess	Local Road and Street	LOIT Public Safety - County Share	Misdemeanant	Motor Vehicle Highway	Rainy Day	Recorder's Records Perpetuation	Riverboat
Cash and investments - beginning	\$ 31,824	\$ 338,800	\$ 515,435	\$ 22,422	\$ 1,092,422	\$ 881,991	\$ 88,626	\$ 64,347
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	158,351	490,428	-	2,709,566	-	-	32,742
Charges for services	-	-	-	-	-	-	24,818	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	4,541	6,838	10,748	9,696	-	-
Total receipts	-	158,351	494,969	6,838	2,720,314	9,696	24,818	32,742
Disbursements:								
Personal services	-	-	369,450	-	960,394	-	-	-
Supplies	-	98,479	1,405	-	1,275,688	-	-	-
Other services and charges	-	-	33,873	-	194,984	-	-	-
Capital outlay	-	-	79,784	-	317,385	-	-	-
Other disbursements	-	-	35,000	16,790	9,586	25,577	3,805	-
Total disbursements	-	98,479	519,512	16,790	2,758,037	25,577	3,805	-
Excess (deficiency) of receipts over disbursements	-	59,872	(24,543)	(9,952)	(37,723)	(15,881)	21,013	32,742
Cash and investments - ending	\$ 31,824	\$ 398,672	\$ 490,892	\$ 12,470	\$ 1,054,699	\$ 866,110	\$ 109,639	\$ 97,089

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Unsafe Building	Alcohol and Drug Services
Cash and investments - beginning	\$ 1,720	\$ 10,833	\$ 5,903	\$ 6,851	\$ 1,937	\$ 65,795	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	50	-	-	7,205	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	15,850	8,691	-	14,516	3,111	50,000	-
Total receipts	50	15,850	8,691	7,205	14,516	3,111	50,000	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	12,333	-	16,453	36,040	-	-
Total disbursements	-	-	12,333	-	16,453	36,040	-	-
Excess (deficiency) of receipts over disbursements	50	15,850	(3,642)	7,205	(1,937)	(32,929)	50,000	-
Cash and investments - ending	\$ 1,770	\$ 26,683	\$ 2,261	\$ 14,056	\$ -	\$ 32,866	\$ 50,000	\$ -

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	<u>GAL/CASA</u>	<u>Election and Registration</u>	<u>County Elected Officials Training</u>	<u>Park and Recreation</u>	<u>County Offender Transportation Fund</u>	<u>Statewide 911</u>	<u>Reassessment</u>	<u>Adult Probation Administrative</u>
Cash and investments - beginning	\$ 6,418	\$ 343,432	\$ 4,234	\$ 38,739	\$ 344	\$ 222,797	\$ 325,606	\$ 96,160
Receipts:								
Taxes	-	66,134	-	-	-	-	123,584	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	4,871	-	-	-	-	9,103	-
Charges for services	-	-	1,466	-	-	143,475	-	-
Fines and forfeits	-	-	-	-	-	-	-	44,672
Other receipts	1,540	3,232	-	591	-	1,616	-	-
Total receipts	1,540	74,237	1,466	591	-	145,091	132,687	44,672
Disbursements:								
Personal services	-	23,338	-	-	-	179,489	11,433	14,755
Supplies	-	409	-	-	-	33,986	2,564	-
Other services and charges	-	25,147	-	-	-	5,750	88,684	-
Capital outlay	-	-	-	-	-	-	1,000	-
Other disbursements	-	1,467	240	555	-	-	7,221	11,207
Total disbursements	-	50,361	240	555	-	219,225	110,902	25,962
Excess (deficiency) of receipts over disbursements	1,540	23,876	1,226	36	-	(74,134)	21,785	18,710
Cash and investments - ending	\$ 7,958	\$ 367,308	\$ 5,460	\$ 38,775	\$ 344	\$ 148,663	\$ 347,391	\$ 114,870

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Juvenile Probation Administrative	Supplemental Adult Probation Services	Alternative Dispute Resolution	County Law Enforcement Cont Ed	Drainage Maintenance	Drug Task Force	K-9	Donations
Cash and investments - beginning	\$ 2,338	\$ 4,289	\$ 300	\$ -	\$ 158,584	\$ 2,956	\$ 117	\$ -
Receipts:								
Taxes	-	-	-	-	40,168	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	796	-	-	-	-	-	-	-
Other receipts	-	8,957	594	-	-	-	-	-
Total receipts	796	8,957	594	-	40,168	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	40,186	715	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	786	-	-	-	-	65	-	-
Total disbursements	786	-	-	-	40,186	780	-	-
Excess (deficiency) of receipts over disbursements	10	8,957	594	-	(18)	(780)	-	-
Cash and investments - ending	\$ 2,348	\$ 13,246	\$ 894	\$ -	\$ 158,566	\$ 2,176	\$ 117	\$ -

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Self Insurance	Payroll Clearing	Settlement	LOIT Prop Tax Oper Levies Replace	LOIT Stabilization	CVET Agency	Sewage Collections	Financial Institution Tax
Cash and investments - beginning	\$ 158,394	\$ 13,811	\$ -	\$ -	\$ 372,819	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	586,138	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	26,445
Charges for services	-	-	-	-	-	32,074	5,588	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	1,377,000	1,513,380	7,402,293	-	-	-	-	-
Total receipts	1,377,000	1,513,380	7,402,293	586,138	-	32,074	5,588	26,445
Disbursements:								
Personal services	1,426,886	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	1,527,191	7,402,293	577,136	38,317	32,074	5,588	26,445
Total disbursements	1,426,886	1,527,191	7,402,293	577,136	38,317	32,074	5,588	26,445
Excess (deficiency) of receipts over disbursements	(49,886)	(13,811)	-	9,002	(38,317)	-	-	-
Cash and investments - ending	\$ 108,508	\$ -	\$ -	\$ 9,002	\$ 334,502	\$ -	\$ -	\$ -

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	CEDIT Homestead Credit	Homestead Credit Rebate	LOIT PTRC	LIT Property Tax Relief	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit Fee Fund
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 39,954	\$ -	\$ 30,394	\$ -	\$ 115
Receipts:								
Taxes	-	-	-	581,854	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	19,771	1,780	785
Other receipts	-	-	-	-	1,503	-	-	-
Total receipts	-	-	-	581,854	1,503	19,771	1,780	785
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	599,192	1,228	36,799	1,780	835
Total disbursements	-	-	-	599,192	1,228	36,799	1,780	835
Excess (deficiency) of receipts over disbursements	-	-	-	(17,338)	275	(17,028)	-	(50)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 22,616	\$ 275	\$ 13,366	\$ -	\$ 65

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact -State Share	Recorders Mortgage Fee State Share	Child Restraint System Violations Fines	Education Plate Fees Agency	Riverboat Revenue Sharing	LOIT 2016 Special Distribution
Cash and investments - beginning	\$ 165	\$ 136	\$ -	\$ 87	\$ -	\$ -	\$ -	\$ 196,114
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	206	-	-
Intergovernmental receipts	-	-	-	-	-	-	17,659	-
Charges for services	1,035	-	-	888	-	-	-	-
Fines and forfeits	-	914	-	-	210	-	-	-
Other receipts	-	-	193	-	-	-	-	275,023
Total receipts	1,035	914	193	888	210	206	17,659	275,023
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	1,120	990	193	897	-	206	17,659	-
Total disbursements	1,120	990	193	897	-	206	17,659	-
Excess (deficiency) of receipts over disbursements	(85)	(76)	-	(9)	210	-	-	275,023
Cash and investments - ending	\$ 80	\$ 60	\$ -	\$ 78	\$ 210	\$ -	\$ -	\$ 471,137

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	LIT Certified Shares	LIT Public Safety	LIT Economic Development (EDIT)	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Pretrial Diversion	Jury Pay
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 69,395	\$ 70,797	\$ 69,646	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	1,815,224	451,556	463,158	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	5,060	7,610	5,713	-	-
Total receipts	1,815,224	451,556	463,158	5,060	7,610	5,713	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	1,815,224	451,556	463,158	-	789	-	-	-
Total disbursements	1,815,224	451,556	463,158	-	789	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	5,060	6,821	5,713	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 74,455	\$ 77,618	\$ 75,359	\$ -	\$ -

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	County User Fee	Pike TIF	BAC Drug Screens	Sale of Co Owned Property	State Cont Ed Fund	Followell Expendable Trust	Followell Principal Trust	Local Emergency Planning Comm
Cash and investments - beginning	\$ 426,941	\$ 40,093	\$ 9,115	\$ 88,081	\$ 138	\$ 105,616	\$ 119,959	\$ 23,401
Receipts:								
Taxes	-	5,260	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	3,164
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	23,077	500	3,995	1,712	-	21,521	1,761	162
Total receipts	23,077	5,760	3,995	1,712	-	21,521	1,761	3,326
Disbursements:								
Personal services	-	-	-	-	-	-	-	1,062
Supplies	-	-	-	-	-	-	-	23
Other services and charges	-	-	-	-	-	19,953	-	1,590
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	61,851	-	2,498	-	-	-	-	885
Total disbursements	61,851	-	2,498	-	-	19,953	-	3,560
Excess (deficiency) of receipts over disbursements	(38,774)	5,760	1,497	1,712	-	1,568	1,761	(234)
Cash and investments - ending	\$ 388,167	\$ 45,853	\$ 10,612	\$ 89,793	\$ 138	\$ 107,184	\$ 121,720	\$ 23,167

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Bridge 91	Warren Co Law Enforcement	Prob Off In/Out Patient	Welfare Reform Local Plan	Sheriff's Radio Grant	DUI Grant	Warren Co Lf Effectiveness	Certificate Sale
Cash and investments - beginning	\$ -	\$ 2,352	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,004
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ 2,352	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,004

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	County Interstate Compact	Excess Property Tax Repl	Jordan Creek Wind Farm Expense	Sheriff Pension Holding	Bi-Co Accountability Court Grant	Community Supervision Grant	Community Crossings Grant Fund	2016 Foundation Grant AGR 17632
Cash and investments - beginning	\$ 500	\$ 16,226	\$ 194	\$ 810	\$ -	\$ 2,592	\$ 928,861	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	167	-	-	4,258	-	-	-	-
Total receipts	167	-	-	4,258	-	-	-	-
Disbursements:								
Personal services	-	-	-	4,339	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	928,861	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	4,339	-	-	928,861	-
Excess (deficiency) of receipts over disbursements	167	-	-	(81)	-	-	(928,861)	-
Cash and investments - ending	\$ 667	\$ 16,226	\$ 194	\$ 729	\$ -	\$ 2,592	\$ -	\$ -

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Family Court Grant ADR Fund	GAL/CASA State Grant	Problem Solving Court Grant	Court Security Grant	EMA 2015 Comp Local Base Grant	2016 EMPG Competitive
Cash and investments - beginning	\$ 5,000	\$ 8,196	\$ 9,101	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	5,442	10,000	937	-	-
Total receipts	-	5,442	10,000	937	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	950	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	9,193	9,221	937	-	-
Total disbursements	950	9,193	9,221	937	-	-
Excess (deficiency) of receipts over disbursements	(950)	(3,751)	779	-	-	-
Cash and investments - ending	\$ 4,050	\$ 4,445	\$ 9,880	\$ -	\$ -	\$ -

WARREN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	West Lebanon TIF	Sheriff Vest Grant	BAC Supplemental Grants	AED Grant-EMA	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 17,861,252
Receipts:					
Taxes	5,766	-	-	-	6,780,311
Licenses and permits	-	-	-	-	21,128
Intergovernmental receipts	-	-	-	-	6,464,886
Charges for services	-	-	-	-	270,865
Fines and forfeits	-	-	-	-	203,089
Other receipts	-	2,835	24,270	-	12,786,121
Total receipts	5,766	2,835	24,270	-	26,526,400
Disbursements:					
Personal services	-	-	-	-	6,496,423
Supplies	-	-	-	-	1,546,832
Other services and charges	-	-	-	-	2,667,317
Capital outlay	-	-	-	-	1,404,930
Other disbursements	-	2,835	-	3,681	14,684,189
Total disbursements	-	2,835	-	3,681	26,799,691
Excess (deficiency) of receipts over disbursements	5,766	-	24,270	(3,681)	(273,291)
Cash and investments - ending	\$ 5,766	\$ -	\$ 24,270	\$ (3,681)	\$ 17,587,961

WARREN COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2018

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ -</u>	<u>\$ 3,681</u>

WARREN COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2018

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
CATERPILLAR FINANCIAL SERVICES CORP	EXCAVATOR FOR HIGHWAY	\$ 32,885	8/6/2018	8/6/2023
CARDINAL LEASING INC	COPIER-COURT	2,268	7/1/2014	7/7/2019
CARDINAL LEASING INC-CDL CO INC	COPIER-AUDITOR	1,909	2/1/2018	5/1/2023
CARDINAL LEASING INC-CDL CO INC	COPIER-CLERK	1,405	10/1/2016	10/1/2021
CARDINAL LEASING INC-CDL CO INC	COPIER-TREASURER	1,890	3/1/2016	3/1/2021
CATERPILLAR FINANCIAL SERVICES CORP	2017 GRADER FOR HIGHWAY	45,866	3/9/2018	3/9/2023
JOHN DEERE	JOHN DEERE LOADER FOR HIGHWAY	24,066	9/17/2018	9/17/2023
TCF EQUIPMENT FINANCE	BOMAG PNEUMATIC (TIRE) ROLLER FOR HWY	17,914	6/1/2017	6/8/2022
CARDINAL LEASING INC-CDL CO INC	COPIER-EXTENSION	1,382	12/1/2016	12/1/2021
CARDINAL LEASING INC-CDL CO INC	COPIER-SURVEYOR/AREA PLANNING	1,104	2/1/2017	2/1/2021
CARDINAL LEASING INC-CDL CO INC	COPIER-RECORDER RECORDS PERP	1,056	10/1/2017	10/1/2022
PRIORITY ENGINEERING	PRINTER-RECORDER RECORDS PERP	2,700	5/9/2017	MONTHLY
G B STORAGE	STORAGE UNIT FOR DRUG TASK FORCE	780	1/1/2017	MONTHLY
		<u>135,225</u>		
Total governmental activities		<u>135,225</u>		
Total of annual lease payments		<u>\$ 270,450</u>		

WARREN COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2018

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	\$ 205,935
Infrastructure	24,168,296
Buildings	4,349,263
Improvements other than buildings	300,054
Machinery, equipment, and vehicles	<u>9,771,210</u>
Total governmental activities	<u>38,794,758</u>
Total capital assets	<u>\$ 38,794,758</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/>.