

GAAP SUMMARY

ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
For the fiscal year ended June 30, 2025
County Name: WARREN COUNTY County Number: 91
FY 2024/2025 ANNUAL FINANCIAL REPORT

Reporting Accounting Basics:		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	
Revenues & Other Financing Sources								
Taxes Levied on Property	1	14,856,044	3,238,573		2,955,975		21,050,592	1
Less: Uncollected Delinquent Taxes - Levy Year	2						0	2
Less: Credits to Taxpayers	3						0	3
Net Current Property Taxes	4	14,856,044	3,238,573		2,955,975		21,050,592	4
Delinquent Property Tax Revenue	5	88	32		15		135	5
Penalties, Interest & Costs on Taxes	6	146,861					146,861	6
Other County Taxes/TIF Tax Revenues	7	253,038	3,531,241		44,084		3,828,363	7
Intergovernmental	8	2,228,743	8,192,351		132,618		10,553,712	8
Licenses & Permits	9	48,800	152,303				201,103	9
Charges for Service	10	1,958,207	39,454				1,997,661	10
Use of Money & Property	11	1,359,207	139,121	4,549	42,041		1,544,918	11
Miscellaneous	12	757,156	94,625				851,781	12
Subtotal Revenues	13	21,608,144	15,387,700	4,549	3,174,733	0	40,175,126	13
Other Financing Sources:								
General Long-Term Debt Proceeds	14						0	14
Operating Transfers In	15	255,000	3,090,898				3,345,898	15
Proceeds of Capital Asset Sales	16						0	16
Total Revenues & Other Sources	17	21,863,144	18,478,598	4,549	3,174,733	0	43,521,024	17
Expenditures & Other Financial Sources								
Operating:								
Public Safety and Legal Services	18	8,932,297	1,358,020				10,290,317	18
Physical Health Social Services	19	2,603,614	205,720				2,809,334	19
Mental Health, ID & DD (Polk County only)	20						0	20
County Environment and Education	21	2,038,847	685,057				2,723,904	21
Roads & Transportation	22		9,133,721				9,133,721	22
Government Services to Residents	23	1,531,893	233,489				1,765,382	23
Administration	24	4,802,398	184,155				4,986,553	24
Nonprogram Current	25						0	25
Debt Service	26	294,200			3,084,228		3,378,428	26
Capital Projects	27	306,195	914,182				1,220,377	27
Subtotal Expenditures	28	20,509,444	12,714,344	0	3,084,228	0	36,308,016	28
Other Financing Uses:								
Operating Transfers Out	29	645,000	2,700,898				3,345,898	29
Refunded Debt/Payments to Escrow	30						0	30
Total Expenditures & Other Uses	31	21,154,444	15,415,242	0	3,084,228	0	39,653,914	31
Excess of Revenues & Other Sources								
Over (Under) Expenditures & Other Uses	32	708,700	3,063,356	4,549	90,505	0	3,867,110	32
Beginning Fund Balance - July 1, 2024	33	10,374,379	9,926,588	134,149	143,901		20,579,017	33
Increase (Decrease) in Reserves	34						0	34
Fund Balance - Nonspendable	35	276,871	861,698				1,138,569	35
Fund Balance - Restricted	36	3,759,322	11,607,336	138,698	234,406		15,739,762	36
Fund Balance - Committed	37						0	37
Fund Balance - Assigned	38	1,208,410					1,208,410	38
Fund Balance - Unassigned	39	5,838,476	520,910				6,359,386	39
Total Ending Fund Balance - June 30, 2025	40	11,083,079	12,989,944	138,698	234,406	0	24,446,127	40

Notes to the financial statement: 35 June

REVENUES DETAIL

County Name: WARREN COUNTY County Number: 91
FY 2024/2025 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis:		GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Capital Projects	All Debt Service	All Permanent Funds	Totals Actual 2024/2025	
Taxes levied on Property	1	9,911,613	4,944,431	0	1,841,645	1,396,928		0		2,955,975		21,050,592	1
Less: Uncoll: Del. Taxes Levy Year	2											0	2
Less: Credits to Taxpayers	3											0	3
1000 Net Current Property Taxes	4	9,911,613	4,944,431		1,841,645	1,396,928				2,955,975		21,050,592	4
1010 Delinq. Property Tax Revenue	5	59	29		18	14				15		135	5
11XX Penalties, Int, & Costs on Taxes	6	146,861										146,861	6
Other County Taxes:													
12XX Other County Taxes	7	6,090	3,038		635	482				1,590		11,835	7
13XX Voter Approved Local Option Taxes	8				3,458,891							3,458,891	8
14XX Gambling Taxes	9											0	9
15XX TIF Tax Revenues	10											0	10
16XX Utility Tax Replacement Excise Taxes	11	162,731	81,179		40,507	30,726				42,494		357,637	11
17XX Taxes Collected for Other Governments	11B											0	11B
Subtotal	12	168,821	84,217	0	3,500,033	31,208	0	0	0	44,084	0	3,828,363	12
Intergovernmental Revenue:													
20XX State Shared Revenues	13		7,734				6,065,869					6,073,603	13
21XX State Replacements Against Levied Taxes	14	465,165	232,048		78,478	59,527				122,733		957,951	14
22XX Other State Tax Replacements	15	44,303	16,635							9,885		70,823	15
23XX, 24XX State/Federal Pass-Thru Revenues	16	551,820		86,493			342,497	709,869				1,690,679	16
25XX Contributions from Other													
Intergovernmental Units	17	414,640	33,822	171,103			331,962					951,527	17
26XX, 27XX State Grants and Entitlements	18	135,761					59,665	544,484				739,910	18
28XX Federal Grants and Entitlements	19											0	19
29XX Payments in Lieu of Taxes	20	69,219										69,219	20
Subtotal (lines 13 - 20)	21	1,680,908	290,239	257,596	78,478	59,527	6,799,993	1,254,353	0	132,618	0	10,553,712	21
3XXX Licenses & Permits	22	48,800			102,600		49,703					201,103	22
4XXX, 5XXX Charges for Service	23	1,881,606		76,601	19,000			20,454				1,997,661	23
6XXX Use of Money & Property	24	1,288,489		70,718				139,121	4,549	42,041		1,544,918	24
8XXX Miscellaneous	25	229,470	114,679	413,007	2,267		91,247	1,111				851,781	25
Total Revenues	26	15,356,627	5,433,595	817,922	5,544,041	1,487,677	6,940,943	1,415,039	4,549	3,174,733	0	40,175,126	26
Other Financing Sources:													
Operating Transfers In													
9000 From General Basic	27			255,000			390,000					645,000	27
9020 From Rural Services Basic	28						2,700,898					2,700,898	28
90xx From Other Budgetary Funds	29											0	29
Subtotal (lines 27- 29)	30	0	0	255,000	0	0	3,090,898	0	0	0	0	3,345,898	30
91XX Proceeds\Gen Long-Term Debt	31											0	31
92XX Proceeds\Gen Capital Asset Sales	32											0	32
Total Revenues and Other Sources	33	15,356,627	5,433,595	1,072,922	5,544,041	1,487,677	10,031,841	1,415,039	4,549	3,174,733	0	43,521,024	33
Beginning Fund Balance - July 1, 2024	34	5,793,711	2,249,704	2,330,964	2,807,719		5,974,355	1,144,514	134,149	143,901		20,579,017	34
Total Resources	35	21,150,338	7,683,299	3,403,886	8,351,760	1,487,677	16,006,196	2,559,553	138,698	3,318,634	0	64,100,041	35

SERVICE AREA 1

PUBLIC SAFETY AND LEGAL SERVICES
County Name: WARREN COUNTY County Number: 91
FY 2024/2025 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP		GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2024/2025	
Law Enforcement Program											
1000 - Uniformed Patrol Services	1	941,463	245,061		961,304	268,479		127,645		2,543,952	1
1010 - Investigations	2	269,995	78,035							348,030	2
1020 - Unified Law Enforcement	3									0	3
1030 - Contract Law Enforcement	4									0	4
1040 - Law Enforcement Communications	5	1,199,617	297,753							1,497,370	5
1050 - Adult Correctional Services	6	1,874,506	388,810					592		2,263,908	6
1060 - Administration	7	857,697	231,643							1,089,340	7
Subtotal	8	5,143,278	1,241,302	0	961,304	268,479	0	128,237	0	7,742,600	8
Legal Services Program											
1100 - Criminal Prosecution	9	1,450,228	395,245	173,304						2,018,777	9
1110 - Medical Examiner	10	91,126								91,126	10
1120 - Child Support Recovery	11									0	11
Subtotal	12	1,541,354	395,245	173,304	0	0	0	0	0	2,109,903	12
Emergency Services Program											
1200 - Ambulance Services	13									0	13
1210 - Emergency Management	14		200,000							200,000	14
1220 - Fire Protection & Rescue Svcs	15									0	15
1230 - E911 Service Board	16									0	16
Subtotal	17	0	200,000	0	0	0	0	0	0	200,000	17
Assistance to District Court System Program											
1400 - Physical Operations	18									0	18
1410 - Research & Other Assistance	19		38,257							38,257	19
1420 - Bailiff Services	20									0	20
Subtotal	21	0	38,257	0	0	0	0	0	0	38,257	21
Court Proceedings Program											
1500 - Juries & Witnesses	22									0	22
1510 - (Reserved)	23										23
1520 - Detention Services	24		81,195							81,195	24
1530 - Court Costs	25		79,407							79,407	25
1540 - Service of Civil Papers	26		38,592							38,592	26
Subtotal	27	0	199,194	0	0	0	0	0	0	199,194	27
Juvenile Justice Administration Program											
1600 - Juvenile Victim Restitution	28									0	28
1610 - Juvenile Representation Services	29									0	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		363							363	30
Subtotal	31	0	363	0	0	0	0	0	0	363	31
Total - Public Safety & Legal Services	32	6,684,632	2,074,361	173,304	961,304	268,479	0	128,237	0	10,290,317	32

SERVICE AREA 3

PHYSICAL HEALTH AND SOCIAL SERVICES
County Name: WARREN COUNTY County Number: 91
FY 2024/2025 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP		GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2024/2025	
Physical Health Services Program											
3000 - Personal & Family Health Services	1									0	1
3010 - Communicable Disease Prevention & Control Services	2									0	2
3020 - Environmental Health	3	142,284	42,535							184,819	3
3040 - Health Administration	4	488,377	167,527							655,904	4
3050 - Support of Hospitals	5									0	5
Subtotal	6	630,661	210,062	0	0	0	0	0	0	840,723	6
Services to Poor Program											
3100 - Administration	7	43,026								43,026	7
3110 - General Welfare Services	8	277,622	21,162							298,784	8
3120 - Care in County Care Facility	9									0	9
Subtotal	10	320,648	21,162	0	0	0	0	0	0	341,810	10
Services to Military Veterans Program											
3200 - Administration	11	139,114	21,873							160,987	11
3210 - General Services to Veterans	12	70,369								70,369	12
Subtotal	13	209,483	21,873	0	0	0	0	0	0	231,356	13
Children's & Family Services Program											
3300 - Youth Guidance	14									0	14
3310 - Family Protective Services	15		16,454							16,454	15
3320 - Services for Disabled Children	16									0	16
Subtotal	17	0	16,454	0	0	0	0	0	0	16,454	17
Services to Other Adults Program											
3400 - Services to the Elderly	18	215,557	154,352	709,900				4,389		1,084,198	18
3410 - Other Social Services	19	62,413	30,756							93,169	19
3420 - Social Services Business Operations	20									0	20
Subtotal	21	277,970	185,108	709,900	0	0	0	4,389	0	1,177,367	21
CHEMICAL DEPENDENCY PROGRAM											
3500 - Treatment Services	22									0	22
3510 - Preventive Services	23		293							293	23
3520 - Opioid Litigation Settlement	24							201,331		201,331	24
Subtotal	25	0	293	0	0	0	0	201,331	0	201,624	25
Total-Physical Health & Social Services	26	1,438,762	454,952	709,900	0	0	0	205,720	0	2,809,334	26

SERVICE AREA 6

COUNTY ENVIRONMENT AND EDUCATION
County Name: WARREN COUNTY County Number: 91
FY 2024/2025 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP		GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2024/2025	
Environmental Quality Program											
6000 - Natural Resources Conservation	1									0	1
6010 - Weed Eradication	2				13,397	1,898				15,295	2
6020 - Solid Waste Disposal	3							4,848		4,848	3
6030 - Environmental Restoration	4									0	4
Subtotal	5	0	0	0	13,397	1,898	0	4,848	0	20,143	5
Conservation and Recreation Services Program											
6100 - Administration	6	548,203	165,235	82,706						796,144	6
6110 - Maintenance & Operations	7	1,010,103								1,010,103	7
6120 - Recreation & Environmental Educ.	8									0	8
Subtotal	9	1,558,306	165,235	82,706	0	0	0	0	0	1,806,247	9
Animal Control Program											
6200 - Animal Shelter	10				116,667					116,667	10
6210 - Animal Bounties & State											
Apiarist Expenses	11									0	11
Subtotal	12	0	0	0	116,667	0	0	0	0	116,667	12
County Development Program											
6300 - Land Use & Building Controls	13				176,931	51,038		110,528		338,497	13
6310 - Housing Rehabilitation & Develop.	14									0	14
6320 - Community Economic Development	15	170,600								170,600	15
Subtotal	16	170,600	0	0	176,931	51,038	0	110,528	0	509,097	16
Educational Services Program											
6400 - Libraries	17				209,750					209,750	17
6410 - Historic Preservation	18	2,000								2,000	18
6420 - Fair & 4-H Clubs	19	34,000								34,000	19
6430 - Fairgrounds	20	26,000								26,000	20
6440 - Memorial Halls	21									0	21
6450 - Other Educational Services	22									0	22
Subtotal	23	62,000	0	0	209,750	0	0	0	0	271,750	23
President or Governor Declared Disasters Program											
6500 - Property	24									0	24
6510 - Buildings	25									0	25
6520 - Equipment	26									0	26
6530 - Public Facilities	27									0	27
Subtotal	28	0	0	0	0	0	0	0	0	0	28
Total - County Environment and Education	29	1,790,906	165,235	82,706	516,745	52,936	0	115,376	0	2,723,904	29

SERVICE AREA 7

ROADS & TRANSPORTATION

County Name: WARREN COUNTY County Number: 91
FY 2024/2025 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP		GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2024/2025	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM											
7000 - Administration	1					84,855	265,415			350,270	1
7010 - Engineering	2					137,797	798,089	4,000		939,886	2
Subtotal	3	0	0	0	0	222,652	1,063,504	4,000	0	1,290,156	3
Roadway Maintenance Program											
7100 - Bridges & Culverts	4					21,818	291,843			313,661	4
7110 - Roads	5					210,383	3,829,928			4,040,311	5
7120 - Snow & Ice Control	6					16,013	259,778			275,791	6
7130 - Traffic Controls	7					18,123	227,755			245,878	7
7140 - Road Clearing	8				14,615	56,496	298,362			369,473	8
Subtotal	9	0	0	0	14,615	322,833	4,907,666	0	0	5,245,114	9
General Roadway Expenditures Program											
7200 - New Equipment	10						494,598			494,598	10
7210 - Equipment Operations	11					505,256	1,424,227			1,929,483	11
7220 - Tools, Materials & Supplies	12						10,844			10,844	12
7230 - Real Estate & Buildings	13					618	162,908			163,526	13
Subtotal	14	0	0	0	0	505,874	2,092,577	0	0	2,598,451	14
Mass Transit Program											
7300 - Air Transportation	15									0	15
7310 - Ground Transportation	16									0	16
Subtotal	17	0	0	0	0	0	0	0	0	0	17
Total - Roads & Transportation	18	0	0	0	14,615	1,051,359	8,063,747	4,000	0	9,133,721	18

SERVICE AREA 8

GOVERNMENT SERVICES TO RESIDENTS
County Name: WARREN COUNTY County Number: 91
FY 2024/2025 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP		GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2024/2025	
Representation Services Program											
8000 - Elections Administration	1		470,252					138,634		608,886	1
8010 - Local Elections	2		34,189							34,189	2
8020 - Township Officials	3				1,517	1,424				2,941	3
Subtotal	4	0	504,441	0	1,517	1,424	0	138,634	0	646,016	4
State Administrative Services											
8100 - Motor Vehicle Registrations& Licensing	5	298,576	117,209							415,785	5
8101 - Driver Licenses Services	6	159,340	78,248							237,588	6
8110 - Recording of Public Documents	7	286,434	87,645					91,914		465,993	7
Subtotal	8	744,350	283,102	0	0	0	0	91,914	0	1,119,366	8
Total - Government Services to Residents	9	744,350	787,543	0	1,517	1,424	0	230,548	0	1,765,382	9

SERVICE AREA 9

ADMINISTRATION

County Name: WARREN COUNTY County Number: 91
FY 2024/2025 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP		GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2024/2025	
Policy & Administration Program											
9000 - General County Management	1	522,654	170,893					120,907		814,454	1
9010 - Administrative Management Services	2	387,630	86,114							473,744	2
9020 - Treasury Management Services	3	301,992	85,013							387,005	3
9030 - Other Policy & Administration	4	105,431	88,570	34,705						228,706	4
9040 - Reimbursable MHDS Direct Expenses	5									0	5
Subtotal	6	1,317,707	430,590	34,705	0	0	0	120,907	0	1,903,909	6
Central Services Program											
9100 - General Services	7	1,011,198	87,833					16,388		1,115,419	7
9110 - Information Tech Services	8	993,373	93,506					46,860		1,133,739	8
9120 - GIS Systems	9									0	9
Subtotal	10	2,004,571	181,339	0	0	0	0	63,248	0	2,249,158	10
Risk Management Services Program											
9200 - Tort Liability	11		633,328							633,328	11
9210 - Safety of Workplace	12		187,100							187,100	12
9220 - Fidelity of Public Officers	13		543							543	13
9230 - Unemployment Compensation	14		12,515							12,515	14
Subtotal	15	0	833,486	0	0	0	0	0	0	833,486	15
Total - Administration	16	3,322,278	1,445,415	34,705	0	0	0	184,155	0	4,986,553	16

SERVICE AREA 0

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: WARREN COUNTY County Number: 91

FY 2024/2025 ANNUAL FINANCIAL REPORT

Reporting Accounting Basis: GAAP		GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Capital Projects	All Debt Service	All Permanent Funds	TOTALS Actual 2024/2025	
Nonprogram Current Expenditures													
0010 - County Farm Operations	1											0	1
0020 - Interest on Short-Term Debt	2											0	2
0030 - Other Nonprogram Current	3											0	3
0040 - Other County Enterprises	4											0	4
Total - Nonprogram Current	5	0	0	0	0	0	0	0			0	0	5
Long-Term Debt Service													
0100 - Principal	6	200,000								1,678,000		1,878,000	6
0110 - Interest and Fiscal Charges	7	94,200								1,406,228		1,500,428	7
Total Long-term Debt Service	8	294,200	0	0	0	0	0	0	0	3,084,228	0	3,378,428	8
Capital Projects													
0200 - Roadway Construction	9			306,195								306,195	9
0210 - Conservation Land Acquisition & Dev.	10											0	10
0220 - Other Capital Projects	11				59,151		855,031					914,182	11
Total Capital Projects	12	0	0	306,195	59,151	0	855,031	0	0		0	1,220,377	12
Expenditures Summary													
Total Public Safety and Legal Services	13	6,684,632	2,074,361	173,304	961,304	268,479	0	128,237			0	10,290,317	13
Total Physical Health and Social Services	14	1,438,762	454,952	709,900	0	0	0	205,720			0	2,809,334	14
Total Mental Health, ID & DD (Polk County only)	15	0	0	0	0	0	0	0			0	0	15
Total County Environment and Education	16	1,790,906	165,235	82,706	516,745	52,936	0	115,376			0	2,723,904	16
Total Roads & Transportation	17	0	0	0	14,615	1,051,359	8,063,747	4,000			0	9,133,721	17
Total Government Services to Residents	18	744,350	787,543	0	1,517	1,424	0	230,548			0	1,765,382	18
Total Administration	19	3,322,278	1,445,415	34,705	0	0	0	184,155			0	4,986,553	19
Total Nonprogram Current	20	0	0	0	0	0	0	0			0	0	20
Total Long-Term Debt Service	21	294,200	0	0	0	0	0	0	0	3,084,228	0	3,378,428	21
Total Capital Projects	22	0	0	306,195	59,151	0	855,031	0	0		0	1,220,377	22
Total - All Expenditures	23	14,275,128	4,927,506	1,306,810	1,553,332	1,374,198	8,918,778	868,036	0	3,084,228	0	36,308,016	23
Other Budgetary Financing Uses													
Operating Transfers Out													
To General Supplemental	24											0	24
To Rural Services Supplemental	25											0	25
To Secondary Roads	26				2,700,898							2,700,898	26
To Other Budgetary Funds	27	645,000										645,000	27
Total Operating Transfers Out	28	645,000	0	0	2,700,898	0	0	0	0	0	0	3,345,898	28
Refunded Debt / Payments to Escrow	29											0	29
Increase (Decrease) In Reserves	30											0	30
Fund Balance - Nonspendable	31	276,871					859,334	2,364				1,138,569	31
Fund Balance - Restricted	32		2,755,793	1,003,529	4,097,530	113,479	6,228,084	1,168,243	138,698	234,406		15,739,762	32
Fund Balance - Committed	33											0	33
Fund Balance - Assigned	34	1,208,410										1,208,410	34
Fund Balance - Unassigned	35	4,744,929	0	1,093,547	0	0	0	520,910	0	0	0	6,359,386	35
Total Ending Fund Balance - June 30, 2025	36	6,230,210	2,755,793	2,097,076	4,097,530	113,479	7,087,418	1,691,517	138,698	234,406	0	24,446,127	36
Total Requirements	37	21,150,338	7,683,299	3,403,886	8,351,760	1,487,677	16,006,196	2,559,553	138,698	3,318,634	0	64,100,041	37

BALANCE SHEET

ANNUAL FINANCIAL REPORT
Combined Balance Sheet -- All Governmental Funds
For the fiscal year ended June 30, 2025
County Name: WARREN COUNTY County Number: 91
FY 2024/2025 ANNUAL FINANCIAL REPORT

ASSETS		General	Special Revenue	Capital Projects	Debt Service	Permanent	Totals	
Cash & Pooled Investments:								
County Treasurer	1	10,753,340	13,085,621	138,698	234,406		24,212,065	1
Other	2						0	2
Receivables (net where applicable):								
Accounts	3	73,244	20,178				93,422	3
Property Taxes (including interest & penalties)	4	157,037	5,763		3,929		166,729	4
Property Taxes - Succeeding Year	5	15,780,000	3,438,371		2,942,000		22,160,371	5
Accrued Interest	6	242,247					242,247	6
Drainage Assessments	7						0	7
Other	8	621,713	1,469,411				2,091,124	8
Due from Other Funds	9	29,023					29,023	9
Due from Other Governments	10	94,419	1,172,987				1,267,406	10
Inventories (at cost)	11		859,334				859,334	11
Other Assets	12	276,871	2,364				279,235	12
Total Assets	13	28,027,894	20,054,029	138,698	3,180,335	0	51,400,956	13
Liabilities (L)								
Accounts Payable	14	34,435	423,630				458,065	14
Salaries & Benefits Payable	15	237,166	101,452				338,618	15
Contracts Payable	16						0	16
Due to Other Funds	17	2,389	41,495				43,884	17
Due to Other Governments	18	112,075	18,140				130,215	18
Trusts Payable	19						0	19
Other Liabilities	20		1,565,823				1,565,823	20
Total Liabilities	21	386,065	2,150,540	0	0	0	2,536,605	21
Deferred Inflows Of Resources (DIOR)								
Succeeding Year Property Tax	22	15,780,000	3,438,371		2,942,000		22,160,371	22
Other Unavailable Revenue	23	778,750	1,475,174		3,929		2,257,853	23
Total Deferred Inflows of Resources	24	16,558,750	4,913,545	0	2,945,929	0	24,418,224	24
Fund Equity (FE)								
Fund Balance - Nonspendable	25	276,871	861,698				1,138,569	25
Fund Balance - Restricted	26	3,759,322	11,607,336	138,698	234,406		15,739,762	26
Fund Balance - Committed	27						0	27
Fund Balance - Assigned	28	1,208,410					1,208,410	28
Fund Balance - Unassigned	29	5,838,476	520,910				6,359,386	29
Total Fund Equity	30	11,083,079	12,989,944	138,698	234,406	0	24,446,127	30
Total L+DIOR+FE	31	28,027,894	20,054,029	138,698	3,180,335	0	51,400,956	31

COUNTY DEBT DETAIL - LT DEBT 1

County Name: WARREN COUNTY

Debt Series Name		Type of Debt	Date of Issuance	Debt Resolution	Rate Range	Voted	Amount of Issue	Purpose of Debt	Tied to Other Debt	Projects Funded by Debt
Justice Center #1 Series 2018A CLN	1	GO	12-17-2018	18-238	3-4	Voted	9,500,000	General Obligation (GO)		Law Enforcement Center and Courthouse construction
Justice Center #2 Series 2020A	2	GO	04-14-2020	20-102	5	Voted	16,550,000	General Obligation (GO)	1	Law Enforcement Center and Courthouse 2nd issuance
911 Communications #1 Series 2019A CLN	3	GO	12-30-2019	19-179	2.2-4	No Vote - Essential GO	9,080,000	General Obligation (GO)		911 Communications Project
911 Communications #2 Series 2021	4	GO	08-18-2021	21-238	1.75-2	No Vote - Essential GO	690,000	General Obligation (GO)	3	911 Communications Project 2nd Issuance
Secondary Road Shop Series 2022	5	Other	05-03-2022	22-153	3	No Vote - Below Threshold	3,505,000	Other Purposes/Misc		Secondary Road Shop construction - General Fund Capital Loan Notes
	6	-				-		-		-
	7	-				-		-		-
	8	-				-		-		-
	9	-				-		-		-
	10	-				-		-		-
	11	-				-		-		-
	12	-				-		-		-
	13	-				-		-		-
	14	-				-		-		-
	15	-				-		-		-

COUNTY DEBT DETAIL - LT DEBT 2

County Name: WARREN COUNTY

Debt Series Name		Type of Debt	Date of Issuance	Debt Resolution	Rate Range	Voted	Amount of Issue	Purpose of Debt	Tied to Other Debt	Projects Funded by Debt
	16	-				-		-		-
	17	-				-		-		-
	18	-				-		-		-
	19	-				-		-		-
	20	-				-		-		-
	21	-				-		-		-
	22	-				-		-		-
	23	-				-		-		-
	24	-				-		-		-
	25	-				-		-		-
	26	-				-		-		-
	27	-				-		-		-
	28	-				-		-		-
	29	-				-		-		-
	30	-				-		-		-