GAAP SUMMARY

ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
For the fiscal year ended June 30, 2026
County Name: WARREN COUNTY County Number: 91
FY 2025/2026 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	15,569,591	3,389,233		2,902,695		21,861,519	1
Less: Uncollected Delinquent Taxes - Levy Year	2						0	2
Less: Credits to Taxpayers	3						0	3
Net Current Property Taxes	4	15,569,591	3,389,233		2,902,695		21,861,519	4
Delinquent Property Tax Revenue	5	10,616	7,457		1,729		19,802	5
Penalties, Interest & Costs on Taxes	6	144,769					144,769	6
Other County Taxes/TIF Tax Revenues	7	245,178	3,463,148		39,940		3,748,266	7
Intergovernmental	8	2,574,612	6,868,516		126,216		9,569,344	8
Licenses & Permits	9	55,675	162,796				218,471	9
Charges for Service	10	2,063,980	33,005				2,096,985	10
Use of Money & Property	11	1,323,491	131,108	4,150	36,649		1,495,398	11
Miscellaneous	12	627,160	69,475				696,635	12
Subtotal Revenues	13	22,615,072	14,124,738	4,150	3,107,229	0	39,851,189	13
Other Financing Sources:								
General Long-Term Debt Proceeds	14						0	14
Operating Transfers In	15	390,000	3,645,000				4,035,000	15
Proceeds of Capital Asset Sales	16	15,701					15,701	16
Total Revenues & Other Sources	17	23,020,773	17,769,738	4,150	3,107,229	0	43,901,890	17
Expenditures & Other Financial Sources								
Operating:								
Public Safety and Legal Services	18	9,493,379	1,319,195				10,812,574	18
Physical Health Social Services	19	2,651,604	122,575				2,774,179	19
County Environment and Education	20	1,708,290	791,843				2,500,133	20
Roads & Transportation	21		10,800,728				10,800,728	21
Government Services to Residents	22	1,518,643	6,021				1,524,664	22
Administration	23	5,115,698	575,795				5,691,493	23
Nonprogram Current	24						0	24
Debt Service	25	293,650			3,036,636		3,330,286	25
Capital Projects	26	142,256	40,022				182,278	26
Subtotal Expenditures	27	20,923,520	13,656,179	0	3,036,636	0	37,616,335	27
Other Financing Uses:								
Operating Transfers Out	28	595,000	3,440,000				4,035,000	28
Refunded Debt/Payments to Escrow	29						0	29
Total Expenditures & Other Uses	30	21,518,520	17,096,179	0	3,036,636	0	41,651,335	30
Excess of Revenues & Other Sources								
Over (Under) Expenditures & Other Uses	31	1,502,253	673,559	4,150	70,593	0	2,250,555	31
Beginning Fund Balance - July 1, 2025	32	10,964,511	12,989,944	138,698	234,406		24,327,559	32
Increase (Decrease) in Reserves	33						0	33
Fund Balance - Nonspendable	34	233,135	855,199				1,088,334	34
Fund Balance - Restricted	35	4,631,497	12,213,486	142,848	304,999		17,292,830	35
Fund Balance - Committed	36						0	36
Fund Balance - Assigned	37	1,208,410					1,208,410	37
Fund Balance - Unassigned	38	6,393,722	594,818				6,988,540	38
Total Ending Fund Balance - June 30, 2026	39	12,466,764	13,663,503	142,848	304,999	0	26,578,114	39

Notes to the financial statement, if any:
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REVENUES DETAIL

County Name: WARREN COUNTY County Number: 91

FY 2025/2026 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 2025/2026	
Taxes levied on Property	1	10,223,573	5,346,018	0	1,897,088	1,492,145		0		2,902,695		21,861,519	1
Less: Uncoll: Del. Taxes Levy Year	2											0	2
Less: Credits to Taxpayers	3											0	3
1000 Net Current Property Taxes	4	10,223,573	5,346,018		1,897,088	1,492,145				2,902,695		21,861,519	4
1010 Delinq. Property Tax Revenue	5	6,971	3,645		4,174	3,283				1,729		19,802	5
11XX Penalties, Int, & Costs on Taxes	6	144,769										144,769	6
Other County Taxes:													
12XX Other County Taxes	7	5,480	2,866		574	451				1,360		10,731	7
13XX Voter Approved Local Option Taxes	8				3,393,215							3,393,215	8
14XX Gambling Taxes	9											0	9
15XX TIF Tax Revenues	10											0	10
16XX Utility Tax Replacement Excise Taxes	11	155,513	81,319		38,571	30,337				38,580		344,320	11
17XX Taxes Collected for Other Governments	11B											0	11B
Subtotal	12	160,993	84,185	0	3,432,360	30,788	0	0	0	39,940	0	3,748,266	12
Intergovernmental Revenue:													
20XX State Shared Revenues	13		4,933				5,713,201					5,718,134	13
21XX State Replacements Against Levied Taxes	14	485,032	253,628		84,352	66,347				121,543		1,010,902	14
22XX Other State Tax Replacements	15	16,560	8,659		3,098	2,437				4,673		35,427	15
23XX, 24XX State\Federal Pass-Thru Revenues	16	540,565		132,559			-342,497	828,600				1,159,227	16
25XX Contributions from Other													
Intergovernmental Units	17	441,644	113,619	355,417								910,680	17
26XX, 27XX State Grants and Entitlements	18	202,280					438,766	74,212				715,258	18
28XX Federal Grants and Entitlements	19											0	19
29XX Payments in Lieu of Taxes	20	19,716										19,716	20
Subtotal (lines 13 - 20)	21	1,705,797	380,839	487,976	87,450	68,784	5,809,470	902,812	0	126,216	0	9,569,344	21
3XXX Licenses & Permits	22	55,675			102,100		60,696					218,471	22
4XXX, 5XXX Charges for Service	23	2,027,478		36,502	12,500			20,505				2,096,985	23
6XXX Use of Money & Property	24	1,230,062		93,429				131,108	4,150	36,649		1,495,398	24
8XXX Miscellaneous	25	138,072	124,805	364,283			57,223	12,252				696,635	25
Total Revenues	26	15,693,390	5,939,492	982,190	5,535,672	1,595,000	5,927,389	1,066,677	4,150	3,107,229	0	39,851,189	26
Other Financing Sources:													
Operating Transfers In													
9000 From General Basic	27			390,000			205,000					595,000	27
9020 From Rural Services Basic	28						3,440,000					3,440,000	28
90xx From Other Budgetary Funds	29											0	29
Subtotal (lines 27- 29)	30	0	0	390,000	0	0	3,645,000	0	0	0	0	4,035,000	30
91XX Proceeds\Gen Long-Term Debt	31											0	31
92XX Proceeds\Gen Capital Asset Sales	32	15,701										15,701	32
Total Revenues and Other Sources	33	15,709,091	5,939,492	1,372,190	5,535,672	1,595,000	9,572,389	1,066,677	4,150	3,107,229	0	43,901,890	33
Beginning Fund Balance - July 1, 2025	34	6,111,642	2,755,793	2,097,076	4,097,530	113,479	7,087,418	1,691,517	138,698	234,406		24,327,559	34
Total Resources	35	21,820,733	8,695,285	3,469,266	9,633,202	1,708,479	16,659,807	2,758,194	142,848	3,341,635	0	68,229,449	35

SERVICE AREA 1

PUBLIC SAFETY AND LEGAL SERVICES
County Name: WARREN COUNTY County Number: 91
FY 2025/2026 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 2025/2026	
Law Enforcement Program											
1000 - Uniformed Patrol Services	1	825,894	278,314		981,141	239,195				2,324,544	1
1010 - Investigations	2	282,265	83,375							365,640	2
1020 - Unified Law Enforcement	3									0	3
1030 - Contract Law Enforcement	4									0	4
1040 - Law Enforcement Communications	5	1,465,817	302,786		85,064	13,795				1,867,462	5
1050 - Adult Correctional Services	6	1,960,779	432,824							2,393,603	6
1060 - Administration	7	955,154	229,394							1,184,548	7
Subtotal	8	5,489,909	1,326,693	0	1,066,205	252,990	0	0	0	8,135,797	8
Legal Services Program											
1100 - Criminal Prosecution	9	1,547,685	424,663	235,385						2,207,733	9
1110 - Medical Examiner	10	159,860								159,860	10
1120 - Child Support Recovery	11									0	11
Subtotal	12	1,707,545	424,663	235,385	0	0	0	0	0	2,367,593	12
Emergency Services Program											
1200 - Ambulance Services	13									0	13
1210 - Emergency Management	14									0	14
1220 - Fire Protection & Rescue Srvcs	15									0	15
1230 - E911 Service Board	16									0	16
Subtotal	17	0	0	0	0	0	0	0	0	0	17
Assistance to District Court System Program											
1400 - Physical Operations	18									0	18
1410 - Research & Other Assistance	19		47,424							47,424	19
1420 - Bailiff Services	20									0	20
Subtotal	21	0	47,424	0	0	0	0	0	0	47,424	21
Court Proceedings Program											
1500 - Juries & Witnesses	22									0	22
1510 - (Reserved)	23										23
1520 - Detention Services	24		128,309							128,309	24
1530 - Court Costs	25		82,231							82,231	25
1540 - Service of Civil Papers	26		50,740							50,740	26
Subtotal	27	0	261,280	0	0	0	0	0	0	261,280	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		480							480	30
Subtotal	31	0	480	0	0	0	0	0	0	480	31
Total - Public Safety & Legal Services	32	7,197,454	2,060,540	235,385	1,066,205	252,990	0	0	0	10,812,574	32

SERVICE AREA 3

PHYSICAL HEALTH AND SOCIAL SERVICES
County Name: WARREN COUNTY County Number: 91
FY 2025/2026 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 2025/2026	
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	160,923	49,639							210,562	3
3040 - Health Administration	4	585,376	156,289					2,338		744,003	4
3050 - Support of Hospitals	5									0	5
Subtotal	6	746,299	205,928	0	0	0	0	2,338	0	954,565	6
Services to Poor Program											
3100 - Administration	7	40,107								40,107	7
3110 - General Welfare Services	8	162,237	10,250							172,487	8
3120 - Care in County Care Facility	9									0	9
Subtotal	10	202,344	10,250	0	0	0	0	0	0	212,594	10
Services to Military Veterans Program											
3200 - Administration	11	144,233	23,045							167,278	11
3210 - General Services to Veterans	12	68,350								68,350	12
Subtotal	13	212,583	23,045	0	0	0	0	0	0	235,628	13
Children's & Family Services Program											
3300 - Youth Guidance	14									0	14
3310 - Family Protective Services	15		27,897							27,897	15
3320 - Services for Disabled Children	16									0	16
Subtotal	17	0	27,897	0	0	0	0	0	0	27,897	17
Services to Other Adults Program											
3400 - Services to the Elderly	18	197,456	162,519	722,865				-2,338		1,080,502	18
3410 - Other Social Services	19	109,459	30,959							140,418	19
3420 - Social Services Business Operations	20									0	20
Subtotal	21	306,915	193,478	722,865	0	0	0	-2,338	0	1,220,920	21
CHEMICAL DEPENDENCY PROGRAM											
3500 - Treatment Services	22									0	22
3510 - Preventive Services	23									0	23
3520 - Opioid Litigation Settlement	24							122,575		122,575	24
Subtotal	25	0	0	0	0	0	0	122,575	0	122,575	25
Total-Physical Health & Social Services	26	1,468,141	460,598	722,865	0	0	0	122,575	0	2,774,179	26

SERVICE AREA 6

COUNTY ENVIRONMENT AND EDUCATION

County Name: WARREN COUNTY County Number: 91

FY 2025/2026 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 2025/2026	
Environmental Quality Program											
6000 - Natural Resources Conservation	1									0	1
6010 - Weed Eradication	2				13,065	2,051				15,116	2
6020 - Solid Waste Disposal	3							7,296		7,296	3
6030 - Environmental Restoration	4									0	4
Subtotal	5	0	0	0	13,065	2,051	0	7,296	0	22,412	5
Conservation and Recreation Services Program											
6100 - Administration	6	599,927	188,834							788,761	6
6110 - Maintenance & Operations	7	763,365						36,794		800,159	7
6120 - Recreation & Environmental Educ.	8									0	8
Subtotal	9	1,363,292	188,834	0	0	0	0	36,794	0	1,588,920	9
Animal Control Program											
6200 - Animal Shelter	10				150,000					150,000	10
6210 - Animal Bounties & State											
Apiarist Expenses	11	164								164	11
Subtotal	12	164	0	0	150,000	0	0	0	0	150,164	12
County Development Program											
6300 - Land Use & Building Controls	13				178,332	46,470		137,835		362,637	13
6310 - Housing Rehabilitation & Develop.	14									0	14
6320 - Community Economic Development	15	136,000						20,000		156,000	15
Subtotal	16	136,000	0	0	178,332	46,470	0	157,835	0	518,637	16
Educational Services Program											
6400 - Libraries	17				200,000					200,000	17
6410 - Historic Preservation	18									0	18
6420 - Fair & 4-H Clubs	19	8,000								8,000	19
6430 - Fairgrounds	20	12,000								12,000	20
6440 - Memorial Halls	21									0	21
6450 - Other Educational Services	22									0	22
Subtotal	23	20,000	0	0	200,000	0	0	0	0	220,000	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	1,519,456	188,834	0	541,397	48,521	0	201,925	0	2,500,133	29

SERVICE AREA 7

ROADS & TRANSPORTATION
County Name: WARREN COUNTY County Number: 91
FY 2025/2026 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 2025/2026	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM											
7000 - Administration	1				5,176	97,002	346,360			448,538	1
7010 - Engineering	2				1,691	136,657	788,949			927,297	2
Subtotal	3	0	0	0	6,867	233,659	1,135,309	0	0	1,375,835	3
Roadway Maintenance Program											
7100 - Bridges & Culverts	4				514	22,208	269,794			292,516	4
7110 - Roads	5				5,033	569,287	3,464,720			4,039,040	5
7120 - Snow & Ice Control	6					19,966	175,317			195,283	6
7130 - Traffic Controls	7				490	15,855	220,900			237,245	7
7140 - Road Clearing	8				15,430	51,055	322,347			388,832	8
Subtotal	9	0	0	0	21,467	678,371	4,453,078	0	0	5,152,916	9
General Roadway Expenditures Program											
7200 - New Equipment	10						1,459,677			1,459,677	10
7210 - Equipment Operations	11				1,213	156,754	1,462,437			1,620,404	11
7220 - Tools, Materials & Supplies	12						15,520			15,520	12
7230 - Real Estate & Buildings	13						1,176,376			1,176,376	13
Subtotal	14	0	0	0	1,213	156,754	4,114,010	0	0	4,271,977	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	29,547	1,068,784	9,702,397	0	0	10,800,728	18

SERVICE AREA 8

GOVERNMENT SERVICES TO RESIDENTS
County Name: WARREN COUNTY County Number: 91
FY 2025/2026 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 2025/2026	
Representation Services Program											
8000 - Elections Administration	1		419,888							419,888	1
8010 - Local Elections	2		95,027							95,027	2
8020 - Township Officials	3				4,327	-670				3,657	3
Subtotal	4	0	514,915	0	4,327	-670	0	0	0	518,572	4
State Administrative Services											
8100 - Motor Vehicle Registrations& Licensing	5	313,351	149,580							462,931	5
8101 - Driver Licenses Services	6	99,755	46,190							145,945	6
8110 - Recording of Public Documents	7	304,833	90,019					2,364		397,216	7
Subtotal	8	717,939	285,789	0	0	0	0	2,364	0	1,006,092	8
Total - Government Services to Residents	9	717,939	800,704	0	4,327	-670	0	2,364	0	1,524,664	9

SERVICE AREA 9

ADMINISTRATION

County Name: WARREN COUNTY County Number: 91

FY 2025/2026 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 2025/2026	
Policy & Administration Program											
9000 - General County Management	1	558,062	221,113					569,283		1,348,458	1
9010 - Administrative Management Services	2	373,932	91,262							465,194	2
9020 - Treasury Management Services	3	310,382	85,539					6,512		402,433	3
9030 - Other Policy & Administration	4	119,183	84,427	47,113						250,723	4
9040 - Reimbursable Administrative Service Organization Direct Expenses	5									0	5
Subtotal	6	1,361,559	482,341	47,113	0	0	0	575,795	0	2,466,808	6
Central Services Program											
9100 - General Services	7	1,266,922	80,041							1,346,963	7
9110 - Information Tech Services	8	921,165	64,610							985,775	8
9120 - GIS Systems	9									0	9
Subtotal	10	2,188,087	144,651	0	0	0	0	0	0	2,332,738	10
Risk Management Services Program											
9200 - Tort Liability	11		678,370							678,370	11
9210 - Safety of Workplace	12		160,267							160,267	12
9220 - Fidelity of Public Officers	13		543							543	13
9230 - Unemployment Compensation	14		52,767							52,767	14
Subtotal	15	0	891,947	0	0	0	0	0	0	891,947	15
Total - Administration	16	3,549,646	1,518,939	47,113	0	0	0	575,795	0	5,691,493	16

SERVICE AREA 0

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: WARREN COUNTY County Number: 91

FY 2025/2026 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 2025/2026	
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	205,000								1,705,000		1,910,000	6
0110 - Interest and Fiscal Charges	7	88,650								1,331,636		1,420,286	7
Total Long-term Debt Service	8	293,650	0	0	0	0	0	0	0	3,036,636	0	3,330,286	8
Capital Projects													
0200 - Roadway Construction	9			131,131								131,131	9
0210 - Conservation Land Acquisition & Dev.	10											0	10
0220 - Other Capital Projects	11	11,125					40,022					51,147	11
Total Capital Projects	12	11,125	0	131,131	0	0	40,022	0	0		0	182,278	12
Expenditures Summary													
Total Public Safety and Legal Services	13	7,197,454	2,060,540	235,385	1,066,205	252,990	0	0			0	10,812,574	13
Total Physical Health and Social Services	14	1,468,141	460,598	722,865	0	0	0	122,575			0	2,774,179	14
Total County Environment and Education	15	1,519,456	188,834	0	541,397	48,521	0	201,925			0	2,500,133	15
Total Roads & Transportation	16	0	0	0	29,547	1,068,784	9,702,397	0			0	10,800,728	16
Total Government Services to Residents	17	717,939	800,704	0	4,327	-670	0	2,364			0	1,524,664	17
Total Administration	18	3,549,646	1,518,939	47,113	0	0	0	575,795			0	5,691,493	18
Total Nonprogram Current	19	0	0	0	0	0	0	0			0	0	19
Total Long-Term Debt Service	20	293,650	0	0	0	0	0	0	0	3,036,636	0	3,330,286	20
Total Capital Projects	21	11,125	0	131,131	0	0	40,022	0	0		0	182,278	21
Total - All Expenditures	22	14,757,411	5,029,615	1,136,494	1,641,476	1,369,625	9,742,419	902,659	0	3,036,636	0	37,616,335	22
Other Budgetary Financing Uses													
Operating Transfers Out													
To General Supplemental	23											0	23
To Rural Services Supplemental	24											0	24
To Secondary Roads	25				3,440,000							3,440,000	25
To Other Budgetary Funds	26	595,000										595,000	26
Total Operating Transfers Out	27	595,000	0	0	3,440,000	0	0	0	0	0	0	4,035,000	27
Refunded Debt / Payments to Escrow	28											0	28
Increase (Decrease) In Reserves	29											0	29
Fund Balance - Nonspendable	30	233,135					855,199					1,088,334	30
Fund Balance - Restricted	31		3,665,670	965,827	4,551,726	338,854	6,062,189	1,260,717	142,848	304,999		17,292,830	31
Fund Balance - Committed	32											0	32
Fund Balance - Assigned	33	1,208,410										1,208,410	33
Fund Balance - Unassigned	34	5,026,777	0	1,366,945	0	0	0	594,818	0	0	0	6,988,540	34
Total Ending Fund Balance - June 30, 2026	35	6,468,322	3,665,670	2,332,772	4,551,726	338,854	6,917,388	1,855,535	142,848	304,999	0	26,578,114	35
Total Requirements	36	21,820,733	8,695,285	3,469,266	9,633,202	1,708,479	16,659,807	2,758,194	142,848	3,341,635	0	68,229,449	36

BALANCE SHEET

ANNUAL FINANCIAL REPORT
Combined Balance Sheet -- All Governmental Funds
For the fiscal year ended June 30, 2026
County Name: WARREN COUNTY County Number: 91
FY 2025/2026 ANNUAL FINANCIAL REPORT

ASSETS		General	Special Revenue	Capital Projects	Debt Service	Permanent	Totals	
Cash & Pooled Investments:								
County Treasurer	1	12,344,721	13,774,174	142,848	304,999		26,566,742	1
Other	2						0	2
Receivables (net where applicable):								
Accounts	3	6,152	7,838				13,990	3
Property Taxes (including interest & penalties)	4	158,262	3,229		1,897		163,388	4
Property Taxes - Succeeding Year	5	17,137,708	3,795,152		2,908,905		23,841,765	5
Accrued Interest	6	246,258					246,258	6
Drainage Assessments	7						0	7
Other	8	594,064	1,401,777				1,995,841	8
Due from Other Funds	9	3,769					3,769	9
Due from Other Governments	10	264,362	810,716				1,075,078	10
Inventories (at cost)	11		855,199				855,199	11
Other Assets	12	233,135					233,135	12
Total Assets	13	30,988,431	20,648,085	142,848	3,215,801	0	54,995,165	13
Liabilities (L)								
Accounts Payable	14	234,004	791,800				1,025,804	14
Salaries & Benefits Payable	15	345,339	137,827				483,166	15
Contracts Payable	16						0	16
Due to Other Funds	17	3,769					3,769	17
Due to Other Governments	18	48,521	856				49,377	18
Trusts Payable	19						0	19
Other Liabilities	20		853,941				853,941	20
Total Liabilities	21	631,633	1,784,424	0	0	0	2,416,057	21
Deferred Inflows Of Resources (DIOR)								
Succeeding Year Property Tax	22	17,137,708	3,795,152		2,908,905		23,841,765	22
Other Unavailable Revenue	23	752,326	1,405,006		1,897		2,159,229	23
Total Deferred Inflows of Resources	24	17,890,034	5,200,158	0	2,910,802	0	26,000,994	24
Fund Equity (FE)								
Fund Balance - Nonspendable	25	233,135	855,199				1,088,334	25
Fund Balance - Restricted	26	4,631,497	12,213,486	142,848	304,999		17,292,830	26
Fund Balance - Committed	27						0	27
Fund Balance - Assigned	28	1,208,410					1,208,410	28
Fund Balance - Unassigned	29	6,393,722	594,818				6,988,540	29
Total Fund Equity	30	12,466,764	13,663,503	142,848	304,999	0	26,578,114	30
Total L+DIOR+FE	31	30,988,431	20,648,085	142,848	3,215,801	0	54,995,165	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
TIF Agreements	1	TIF Agreement	06-30-2026	TIF	0	No Vote - Non-GO	0	TIF Revenue		Tif Agreement Payments
2018A GO Bond - Justice Center	2	GO	12-17-2018	18-222	3.00 - 4.00	Voted	9,500,000	General Obligation (GO)		Justice Center
2019 GO Bond - E911	3	GO	12-30-2019	19-327	4.00 - 4.00	No Vote - Essential GO	9,080,000	General Obligation (GO)		Emergency Services Communication Equipment and Systems
2020A GO Bond - Justice Center	4	GO	04-14-2020	20-102	5.00 - 5.00	Voted	20,400,000	General Obligation (GO)		Justice Center
2021 GO Bond - E911	5	GO	08-18-2021	21-238	1.75 - 2.00	No Vote - Essential GO	690,000	General Obligation (GO)		Emergency Services Communication Equipment and Systems
2022 GO Bond Sec Rd Shop	6	GO	05-03-2022	22-153	3.00 - 3.00	No Vote - Below Threshold	3,505,000	General Obligation (GO)		Secondary Roads Shop
	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	-				-		-		-