

WARREN COUNTY ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
For the fiscal year ended: June 30, 2007

08/09/2007

FY 2006/2007 ANNUAL FINANCIAL REPORT

Budget Accounting Basis:	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Actual Totals (F)	Budgeted Totals (G)	
CASH								
REVENUES & OTHER FINANCING SOURCES								
Taxes Levied on Property	1 6,481,739	3,079,121		454,182		10,015,042	10,035,492	1
Less: Uncollected Delinquent Taxes - Levy Year	2 5,432	2,296		368		8,096	5,090	2
Less: Credits to Taxpayers	3 270,677	133,598		18,341		422,616	394,212	3
Net Current Property Taxes	4 6,205,630	2,943,227		435,473		9,584,330	9,636,190	4
Delinquent Property Tax Revenue	5 3,789	987		257		5,033	4,750	5
Penalties, Interest & Costs on Taxes	6 134,242					134,242	98,500	6
Other County Taxes/TIF Tax Revenues	7 270,304	134,541		18,315		423,160	426,289	7
Intergovernmental	8 1,897,150	5,690,189	205,920	18,817		7,812,076	8,064,730	8
Licenses & Permits	9 30,150	44,195				74,345	75,630	9
Charges for Service	10 1,006,700	45,022				1,051,722	1,034,125	10
Use of Money & Property	11 384,980	7,655		8,829		401,464	346,350	11
Miscellaneous	12 281,103	182,396				463,499	427,242	12
Subtotal Revenues	13 10,214,048	9,048,212	205,920	481,691	0	19,949,871	20,113,806	13
Other Financing Sources:								
General Long-Term Debt Proceeds	14 31,700					31,700	31,700	14
Operating Transfers In	15 215,004	1,833,483	155,144			2,203,631	2,333,627	15
Proceeds of Fixed Asset Sales	16 556	17,688				18,244	21,500	16
Total Revenues & Other Sources	17 10,461,308	10,899,383	361,064	481,691	0	22,203,446	22,500,633	17
EXPENDITURES & OTHER FINANCING USES								
Operating:								
Public Safety and Legal Services	18 3,693,806	29,273				3,723,079	3,924,784	18
Physical Health Social Services	19 2,373,360	0				2,373,360	2,587,112	19
Mental Health, MR & DD	20 0	2,678,685				2,678,685	3,137,647	20
County Environment and Education	21 679,140	214,254				893,394	902,875	21
Roads & Transportation	22 0	5,186,873				5,186,873	5,453,755	22
Government Services to Residents	23 612,377	4,519				616,896	651,120	23
Administration	24 2,167,508					2,167,508	2,245,188	24
Nonprogram Current	25 3,250					3,250	5,000	25
Debt Service	26 174,936			483,189		658,125	711,731	26
Capital Projects	27 397,121	70,539	404,370			872,030	1,096,567	27
Subtotal Expenditures	28 10,101,498	8,184,143	404,370	483,189	0	19,173,200	20,715,779	28
Other Financing Uses:								
Operating Transfers Out	29 538,831	1,664,800				2,203,631	2,333,627	29
Refunded Debt/Payments to Escrow	30					0		30
Total Expenditures & Other Uses	31 10,640,329	9,848,943	404,370	483,189	0	21,376,831	23,049,406	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32 (179,021)	1,050,440	(43,306)	(1,498)	0	826,615	(548,773)	32
Beginning Fund Balance - July 1, 2006	33 2,792,208	1,191,128	62,543	36,188		4,082,067	4,082,067	33
Increase (Decrease) in Reserves (GAAP Budget)	34					0		34
Fund Balance - Reserved	35					0		35
Fund Balance - Unreserved/Designated	36 654,856					654,856	654,856	36
Fund Balance - Unreserved/Undesignated	37 1,958,331	2,241,568	19,237	34,690	0	4,253,826	2,878,438	37
Total Ending Fund Balance - June 30, 2007	38 2,613,187	2,241,568	19,237	34,690	0	4,908,682	3,533,294	38

Additional details are available at: Warren County Auditor's Office

Telephone: (515) 961-1020

Notes to the financial statement, if any: Designated fund balance is for future criminal justice expansion