

County of Warren, Ohio
2014
Annual Information Statement

in connection with Bonds, Notes and
Certificates of Indebtedness of the County



This Annual Information Statement pertains to the operations of Warren County for the calendar year 2013 (where possible, 2014 data has been provided).

Questions regarding information contained in this Annual Information Statement should be directed to the Warren County Board of Commissioners, Administration Building, 406 Justice Drive, Lebanon, Ohio 45036.

The date of this Annual Information Statement is August 1, 2014

TABLE OF CONTENTS

	Page
INTRODUCTORY STATEMENT	1
THE COUNTY	2
COUNTY GOVERNMENT	2
Board of County Commissioners.....	2
County Officials.....	2
County-Owned Utilities.....	3
Financial Management.....	3
Permissive Taxes.....	3
Property Taxes.....	4
Management of County Facilities.....	4
Personnel Administration.....	5
Employee Relations.....	5
County Services and Responsibilities.....	6
Welfare and Public Assistance.....	6
Children Services.....	7
Developmental Disabilities.....	7
Public Health.....	8
Demographic Information.....	9
Population.....	9
Population of Incorporated Areas.....	9
ECONOMIC INFORMATION	10
General Description.....	10
Business and Industry.....	10
Warren County.....	10
Cincinnati.....	11
Dayton.....	12
Lebanon.....	13
Mason.....	14
Deerfield.....	16
Springboro.....	16
Turtlecreek Township.....	17
Franklin.....	17
Transportation.....	17
Utilities.....	19
Public Safety Services.....	19
Print and Broadcast Media.....	20
Culture, Recreation and Education.....	21
Unemployment Statistics.....	21
Warren County Largest Employers.....	21
Income and Housing Data.....	21
Building Permits, Home Construction and Housing Valuation.....	21
FINANCIAL MATTERS	22

Financial Reports and Examinations of Accounts	22
Insurance	22
INVESTMENT POLICIES OF THE COUNTY	22
AD VALOREM TAXES.....	22
Assessed Valuation	22
General	22
Ad Valorem Tax Rates	23
Changes to Ad Valorem Taxation	23
Collection of Ad Valorem Property Taxes and Special Assessments	23
OTHER MAJOR COUNTY GENERAL FUND REVENUE SOURCES.....	26
Sales Tax	26
Local Government Fund*	27
Casino Revenues	27
Federal Funds.....	28
Revenues from County Properties	28
County General Fund.....	29
COUNTY DEBT AND OTHER LONG TERM OBLIGATIONS.....	29
Statutory Direct Debt Limitations.....	30
Indirect Debt Limitations.....	30
Overlapping Debt.....	31
Bond Anticipation Notes	32
O.W.D.A. Contracts.....	32
Ohio Department of Development Loan (State 166 Loan).....	32
Ohio Public Works Commission Loan	32
Debt Currently Outstanding.....	32
Grant Anticipation Obligations.....	36
Other Long Term Obligations.....	36
RATINGS	36
CONTINUING DISCLOSURE.....	36
CONCLUDING STATEMENT.....	37
APPENDICES	
Appendix A - Audited Comprehensive Annual Financial Reports for 2012 and 2013	
Appendix B - Summary of 2014 Annual Appropriations Resolutions	
Appendix C - Financial Statement	
Appendix D - Ten-Mill Certificate	
Appendix E - County Tax Rates	

WARREN COUNTY, OHIO



INTRODUCTORY STATEMENT

The Annual Information Statement in connection with Bonds, Notes and Certificates of Indebtedness of the County of Warren, Ohio (the "Annual Statement"), including the Appendices hereto, has been prepared by Warren County (the "County") to provide, as of its date, financial and other information about the County. The County intends that this Annual Financial Statement be used to satisfy obligations pursuant to Continuing Disclosure Agreements and Certificates entered into by the County in compliance with the Securities and Exchange Commission Rule 15c2-12 (the "Rule") for outstanding obligations of the County.

The County has not bound itself contractually to furnish current information, in the form of a statement such as this or otherwise, on a continuing or regular basis and does not covenant to do so except for specific Continuing Disclosure Agreements entered into for specific transactions (see "*Continuing Disclosure*" herein). From time to time the County may elect to provide such information to parties named on a mailing list maintained by the County for such purpose. Names may be entered on the mailing list by writing to the Warren County Board of Commissioners, Attention: Tina Osborn, Clerk, Administration Building, 406 Justice Drive, Lebanon, Ohio 45036.

All financial and other information presented herein has been provided by the County from its records, except for information expressly attributed to other sources. The presentation of information, including tables of receipts from taxes and other sources, is intended to show recent historical information, and is not intended to indicate future or continuing trends in the financial position or other affairs of the County. No representation is made that past experience, as might be shown by such financial and other information will necessarily continue in the future.

References herein to provisions of Ohio law, whether or not codified in the Ohio Revised Code (the "Revised Code"), and the Ohio Constitution, are references to such provisions as they presently exist. Any of those provisions may from time to time be amended, repealed or supplemented.

As used in this Annual Statement, "debt service" means principal (including mandatory redemptions) of and interest on the obligations referred to, and "State" or "Ohio" means the State of Ohio.

Certain information contained in this Annual Information Statement is attributed to the Ohio Municipal Advisory Council (OMAC). OMAC compiles information from official and other sources. OMAC believes the information it compiles is accurate and reliable, but OMAC does not independently confirm or verify the information and does not guaranty its accuracy. OMAC has not reviewed this Official Statement to confirm that the information attributed to it is information provided by OMAC or for any other purposes.

THE COUNTY

Warren County, Ohio, was established by an act of the first General Assembly of Ohio on March 24, 1803. It was named in honor of General Joseph Warren, a physician and major general who died in the Battle of Bunker Hill during the Revolutionary War. Lebanon became the County Seat six months after the County's creation. The County has eleven townships, nine villages, eight cities and covers 408 square miles in the southwestern part of the State along the banks of the Little Miami River. Lying midway between the cities of Cincinnati and Dayton, Warren County is approximately 25 miles from the central business districts of both cities.

COUNTY GOVERNMENT

The County has only those powers specifically conferred upon it by Ohio statutes. A three-member Board of County Commissioners (the "Commissioners"), elected at large in even-numbered years for four-year overlapping terms, is the primary legislative and executive body of the County.

In addition to three Commissioners, the eight other administrative officials of the County listed below are elected for terms of four years each, with the County Auditor and a County Commissioner elected at two year intervals before and after each presidential election year and the other County Commissioners and officers elected each presidential election year. Common Pleas Judges, Domestic Relations Judges, Juvenile Court Judges, and the Probate Judge are also elected on a countywide basis.

Board of County Commissioners

	<u>Date First Assumed or Appointed</u>	<u>Present Term Expires</u>
Tom Ariss, President	01/11	12/14
David G. Young	01/05	01/17
Patricia Arnold South	01/93	01/17

County Officials

	<u>Term Commenced or Appointed</u>	<u>Present Term Expires</u>
County Auditor, Nick Nelson	03/87	03/15
County Treasurer, Jim Aumann	09/05	09/17
Clerk of Courts, James Spaeth	01/97	01/17
County Engineer, Neil Tunison	01/97	01/17
County Recorder, Linda Oda	01/13	01/17
County Sheriff, Larry Lee Sims	01/09	01/17
County Coroner, Dr. Russell Uptegrove	03/07	01/17
County Prosecuting Attorney, David P. Fornshell	01/11	01/17

County-Owned Utilities

The Warren County Water and Sewer Department operates two producing water treatment plants and one major sewage treatment facility. The word "producing" means that water resources are under direct County control and that the County pumps, treats and distributes the water via county-owned networks. The water treatment plant output is measured in gallons-per-day (gpd). The Environmental Protection Agency (EPA) rating of the County's two water treatment plants is a total of 15 million gpd. (EPA rating means total plant output with the largest well out of service). The County also has six water booster stations that stabilize area water pressure.

The major sewage treatment plant was expanded and upgraded in 2011 to accommodate up to 12 million gallons of raw sewage per day. There are also two smaller sewage treatment plants with a service range of 15,000 to 80,000 gallons per day.

In 2013, the department employed 70 people (30 in wastewater and 40 in water) and had a total payroll of \$3,003,233.

The payroll costs, together with those required for the maintenance and operation of the Water and Sewer Departments' facilities, are paid from the water and sewer charges and inspection fees. These fees and charges are sufficient to pay the cost of operating and maintaining the sewer and water systems, as well as paying debt service on the County sewer and water revenue bonds and complying with the provisions of the trust agreements under which such revenue bonds were issued.

Under the Clean Water Act, publicly-owned wastewater treatment facilities are required to limit the pollutants in their discharges ("effluent limitations"). Effluent limitations are designed to meet certain nationwide technology-based requirements as well as to maintain the water quality of streams into which treated sewage is discharged. The effluent limitations are implemented under a system requiring a permit for each plant to discharge effluent known as the National Pollutant Discharge Elimination System ("NPDES"). The United States Environmental Protection Agency ("US EPA") manages this permitting system except where individual states have received approval for state implemented plans. In Ohio, this permitting system is managed by the Ohio EPA.

Financial Management

The Commissioners are responsible for providing and managing the funds used to support the various County activities. The Commissioners exercise their legislative powers by budgeting, appropriating, levying taxes, issuing bonds, and letting contracts for public works and services.

Permissive Taxes

Property taxes were not only the largest source of tax revenue; they were also the largest source of revenue for the County in 2013. Sales taxes were the second largest source of tax revenue and the second largest source of revenue for the County. The third largest tax was the Motor Vehicle and Gasoline Tax, although this tax did not rank as the third largest source of

revenue for the County. These revenue sources are commonly known as the "permissive" taxes. State law authorizes counties to levy such permissive taxes without a vote of the people but subject to referendum or repeal by initiative. The County currently has in effect two motor vehicle license taxes in the amount of \$5.00 per vehicle, the proceeds of which are used for streets and highways, a 1% sales tax, a hotel lodging tax which amounts to 3% (of a 3% maximum) of gross room rentals, and a 3% real property transfer tax. One of the permissive taxes not presently utilized by the County is the utility service tax, which may be levied at a rate not to exceed 2% of utility service charges.

A county is permitted to levy up to a 1% sales tax on retail sales in the county, subject to certain exceptions. The sales tax may be levied for the purpose of providing additional revenue for county general fund purposes, or to support criminal and administrative justice services in the county, or both. This county sales tax may be authorized by the board of county commissioners at any time in increments of one-quarter up to the maximum of 1%, but the authorization of this sales tax is subject to referendum and a vote of the voters. The County is currently levying a 1% sales tax.

The Ohio Revised Code permits a county to levy up to an additional one-half of 1% sales tax on retail sales in a county, subject to certain exceptions, for the following purposes: financing a convention center or providing additional revenue for a county transit authority, for general fund purposes, for permanent improvements under the jurisdiction of the Community Improvement Board or for, in the case of a county with a population of 175,000 or less, the acquisition, construction, equipping or repair of any specific permanent improvement. This additional one-half of 1% sales tax can be levied in one-quarter increments and is subject to voter approval, except when it is levied solely to provide additional general fund revenues, and is in addition to the 1% county sales tax that may be levied without voter approval but is subject to referendum, described above. The County is not currently levying the additional one-half of 1% sales tax. The County's sales tax revenues generated \$32,701,492 in 2013 compared to \$30,624,218 in 2012, a 6.8% increase.

A county may levy certain liquor and cigarette taxes for the purpose of financing a sports facility. The use of these taxes is subject to the approval of county voters. The County does not currently levy liquor or cigarette taxes.

Property Taxes

This information may be found on pages 72, S-14,S-15,S-16 and S-17 of the Warren County, Ohio Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2013, which is attached hereto as Appendix A.

Management of County Facilities

The Commissioners are responsible for the proper management of most County facilities, including various courts and correctional, administrative and governmental facilities.

Personnel Administration

Personnel costs account for the largest share of the County's general fund expenditures. There are a number of independent boards and commissions which administer a large variety of services within the County, including, among others, the Department of Human Services, the Veterans Service Commission, the County Health Department, the Children Services Board, and the Board of Mental Retardation and Developmental Disabilities.

Some of these boards and commissions are appointed in their entirety by the Commissioners and are subject to the complete fiscal control of the Commissioners; others are independent of fiscal control by the Commissioners. There are also instances in which the Commissioners do not have appointment powers but do have fiscal responsibility. For example, the Commissioners have financing, funding, budgeting and accounting responsibilities for the Board of Elections and for various courts but do not make appointments to the Board of Elections or the courts.

Employee Relations

As of December 31, 2013, Warren County employed approximately 1,342 full-time and part-time employees in various job classifications. The 2013 annual gross payroll was \$57,895,068.

Under the Collective Bargaining Law, public employees of the State and many local subdivisions (including the County) have the right to organize, bargain collectively and have union representation. The employer must recognize and grant exclusive representation rights to an organization approved by the State Employment Relations Board ("SERB"). SERB approval may be granted either after fulfillment of the requirements listed in its regulations or by majority approval of the employees at a SERB supervised election. The employer has the right to insist on an election. Any agreements under the Collective Bargaining Law must be in writing, must specify a grievance procedure and cannot exceed three years in duration.

The Collective Bargaining Law designates those actions which constitute unfair labor practices and prescribes procedures for their remedy. It also sets forth dispute resolution procedures for contract negotiation, including arbitration or other mutually agreeable methods. If an impasse persists after conciliation procedures, then police, fire, correctional officers, and other public safety employees must take the dispute to binding arbitration and do not have the right to strike. All other employees have the right to strike after 10 days written notice.

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The County has labor agreements with the following employee unions:

<u>Union</u>	<u>Type of Personnel Covered</u>	<u>Number of Employees Covered</u>	<u>Date Contract Commenced[Confirm]</u>	<u>Date Contract Expires</u>
Ohio Council Eight American Federation of State, County, Municipal Employees, AFL-CIO	Highway Workers	19	01/01/2012	12/31/2014
Warren County Deputy Sheriff's Benevolent Association	Sheriff's Office	188	11/20/2013	11/20/2016
Ohio Association of Public School Employees	BDD*	8	01/01/2011	12/31/2013 (in negotiation)
Warren County Dispatch Association	Dispatchers	32	11/22/2011	12/31/2014

* Vehicle Operators and Bus Assistants

The County is not aware of any other union representation activities taking place in the County at this time.

The County has experienced no employee strikes or work stoppages in its history and the County considers labor relations with its employees to be good. The Public Employees Collective Bargaining Act, as enacted by the Ohio General Assembly, expressly recognizes the rights of collective bargaining for most government employees, including such employees' right to strike, and permit agreements requiring binding arbitration of unresolved grievances, agency shops and dues check-off provisions.

County Services and Responsibilities

Welfare and Public Assistance

The Warren County Job & Family Services, Office for Human Services administers the public welfare functions within the County. The Department is headed by the Director of Human Services, who is appointed by the Commissioners. The Department is advised by the community based Planning Committee.

The Department, which is one of the largest in County government with 40 full-time employees and an annual payroll of \$1,500,000 as of December 31, 2013, is divided into major units, each of which is responsible for several functions.

The Social Services Division, either directly or through agreements with other community agencies, provides services such as adult self-support services. The Income Maintenance Division deals with Ohio Works First, Medicaid, food assistance and other financial relief programs.

Much of the state and federal funding flows directly from those governments to welfare recipients in programs in which the County performs various administrative tasks such as eligibility determination.

The Medical Assistance program administered by the Department includes the Federal Medicaid program, the State General Assistance Medical program and the State Disability Assistance Medical program. The Department's role in these programs includes the determination of the eligibility for benefits.

The Social Services programs administered by the Department include the Federal Title XX program, State and Federal grant programs, and locally funded projects, such as the Work Activities Training program designed to provide training and to help individuals to find employment.

The Department manages the direct delivery of such services as the investigation of neglect and abuse of adults, protective services, and education advocacy-collaboration with other agencies in helping children and their families to have more successful education experiences.

Children Services

The Warren County Children Services Department is staffed by 46 employees, 41 full time and 5 part-time, with five vacant positions. The 2013 salary expense was \$1,409,439. The department provides family and children's services such as adoption, group care, foster home care and protective services dealing with intra-family abuse problems.

Developmental Disabilities

The Warren County Board of Developmental Disabilities is a State mandated seven member agency charged with the task of ensuring the availability of programs, services and support to individuals with developmental disabilities. Available programs include: early intervention, school to work transition, service coordination, family support services, respite care, supported living, housing, volunteer programs, adult services, nursing services, vocational training, supported employment, community employment, administration and transportation services. Presently, there are 90 employees providing these services. In addition to federal and state dollars, the program is funded by a 4.0 mill County continuing levy. The Warren County Board of Developmental Disabilities has received the maximum accreditation from both the Ohio Department of Developmental Disabilities and the Commission on Accreditation of Rehabilitation Facilities (CARF).

The other major County public assistance organization is the County Veterans Services Administration, which is staffed by 18 employees and funded by the County General Fund. The 2013 entitlement was \$2,777,967 which supports an operating budget of \$1,637,066. The administration provides temporary relief for the clients and assists veterans and their dependents in securing materials and information needed to apply for benefits under programs administered by the Federal Veterans Administration.

Mental Health Recovery Services of Warren and Clinton Counties provide mental health and alcohol and drug addiction services by contracting with four major provider agencies. The program is staffed by 8 full time and 1 part time employees, including the Executive Director, and operates on a 1.0 mill levy. It had a budget of \$10,718,137 for the fiscal year beginning July 1, 2013 and ending June 30, 2014. The Board was established pursuant to and operates under Chapter 340 of the Ohio Revised Code. It is controlled by a 14 member board, with ten

members appointed by the County Commissioners, four members appointed by the Ohio Department of Mental Health and four members appointed by the Ohio Department of Alcohol and Drug Addiction Service.

The budget of the Department of Mental Health has decreased in recent years due to the elevation of Medicaid to ODJFS, which became effective on July 1, 2012.

Public Health

There are four urgent care facilities in the County. There are also a total of 28 hospitals in surrounding counties, which provide inpatient service to Warren County residents. Because the County is served by two major interstate systems (I-71 and I-75), no portion of the County is farther than thirty minutes away from specialty care, including the world-renowned Children's Hospital Medical Center located in Liberty Township and Cincinnati and Shriners' Burns Institute, located in nearby Cincinnati.

In addition, the Atrium Medical Center (formerly Middletown Regional Hospital) health and technology campus is located approximately a quarter mile east of Interstate 75 at the Middletown exit. The first phase of the 200-acre campus has been completed and includes a new hospital, an attached professional office building, a cancer center and the Greentree Health Science Academy. Atrium Medical Center currently employs 1,600 individuals.

Also, TriHealth opened Bethesda Medical Center at Arrow Springs in 2006, which includes a new 100,000 square foot medical facility located just north of Interstate 71, off the Route 48 bypass. Comprehensive services include: a 24-hour emergency department, primary and specialty care physician offices, imaging services, including radiology and diagnostics, laboratory services, outpatient physical therapy, and a pharmacy.

The Warren County Combined Health District provides numerous services to any County resident including child and adult health clinics, immunizations, prenatal, TB, overseas travel, home health care as well as Environmental Health Programs plumbing, water and food service, nuisance, household sewage, well water, pools and plumbing inspections. The District also provides birth certificates for anyone born in Ohio and death certificates if the death occurs in Warren County. More information can be found on their website at www.wcchd.com.

The Warren County Combined Health District (the "District") is run by a nine member Board of Health and is directed by the Health Commissioner. Four members are elected by the District Advisory Council, consisting of officials from each municipality in the County, the chairman of the board of township trustees of each township, and one County Commissioner. Four members are appointed by the contracting cities and one member is appointed by the District Licensing Council, which consists of representatives for businesses licensed by the Health Department. The District consists of five divisions: nursing, plumbing, vital statistics, administrative services, and environmental health. It operates as a separate political subdivision pursuant to Chapter 3709 of the Ohio Revised Code and is not controlled by the County Commissioners.

There is a County-wide levy to support the Health District, which has been authorized through tax year 2019 at a rate of 0.50 mills (see Tax Tables A and B herein) and the County

Commissioners do not appropriate funds for its' operation. The District has 57 full and 7 part-time employees with 2013 total expenditures of \$3,749,847.93.

Demographic Information

Population

	Census <u>1980</u>	Census <u>1990</u>	Census <u>2000</u>	Census <u>2010</u>
Warren County	99,276	113,927	158,383	212,693
Cincinnati - Hamilton (CMSA)*	1,660,278	1,744,124	1,634,600	2,130,151

*The U.S. Census Bureau transitioned from measuring population in the Cincinnati-Hamilton Combined Statistical Area (CSA) to the Cincinnati-Middletown-Wilmington CSA, which accounts for the population change between the 2000 and 2010 Census

Source: U.S. Census Bureau, 2010 Census

Population of Incorporated Areas

<u>Area</u>	<u>1990 Population</u>	<u>2000 Population</u>	<u>2010 Population</u>
Butler Village	188	231	163
Carlisle City*	4,610	4,876	4,710
Corwin Village	225	256	421
Franklin City	11,026	11,396	11,771
Harveysburg Village	437	563	546
Lebanon City	10,453	16,962	20,033
Loveland City*	32	281	792
Maineville Village	359	885	975
Mason City	11,452	22,016	30,712
Middletown*	31	2,031	2,700
Monroe Village*	52	47	120
Morrow Village	1,206	1,286	1,188
Pleasant Plain Village	138	156	154
South Lebanon Village	2,696	2,538	4,115
Springboro City	6,590	12,380	16,191
Waynesville Village	<u>1,949</u>	<u>2,558</u>	<u>2,834</u>
	<u>51,444</u>	<u>78,309</u>	<u>97,425</u>

*Includes only that portion of the city/village within Warren County.

Total Pop. (Incorporated)	51,444	78,309	97,425
Total Pop. (Unincorporated)	<u>62,465</u>	<u>80,074</u>	<u>115,268</u>
Total Pop. (Warren County)	<u>113,090</u>	<u>158,383</u>	<u>212,693</u>

Source: U.S. Bureau of the Census, 2010; OMAC.

ECONOMIC INFORMATION

General Description

Business and Industry

Warren County is located between the cities of Cincinnati and Dayton in Ohio. Warren County residents are components of the work force in three major metropolitan statistical areas outside the County: Cincinnati, approximately 25 miles to the south in Hamilton County; Dayton, about 25 miles to the north in Montgomery County; and the Fairfield, Hamilton and Middletown area, approximately 10 miles to the west in Butler County.

Warren County

Currently there are more than 6,000 firms in the County employing approximately 110,800 persons. The County is still experiencing residential growth as well as industrial expansion. Agriculture is still an important part of the economy, especially in the northern, northeastern and southeastern sections of the County. The six leading agricultural products are soybeans, corn, other miscellaneous crops (including greenhouse/nursery, fruits, and vegetables), horses, cattle, and hay.

In 2013, Warren County saw the introduction of new companies and the expansion of current employers. Festo, a German manufacturer of automation systems announced their project to make Warren County their logistics and R&D center, adding nearly 175,000 square feet of space and hiring 250 employees. Additional new projects INX and Parallon Business Services announced their relocation to Warren County adding over 700 new employment opportunities with a capital investment around \$10 million. While smaller in number, many other current and new businesses grew in Warren County, adding employment opportunities to area residents and building on the growth seen in recent years.

Tourism is taking a leading role in the local economy with attractions such as Kings Island, Great Wolf Lodge, Western & Southern Financial Masters & Women's Open Tennis, Ozone Zipline Adventures, Little Miami Scenic River and Bike Trail, Caesar Creek State Park, Miami Valley Gaming, and Fort Ancient. Waynesville, located in the northeast part of the County, has been recognized by USA Today as "The Antiques Capital of the Midwest."

Industry has taken advantage of over 36 miles of interstate highway that border Warren County by locating primarily along the I-75 and I-71 corridors. These transportation corridors give both businesses and residents easy access to the metropolitan centers of Cincinnati and Dayton. The proximity of the two major metropolitan centers and the accessibility provided by the interstate highways are a driving force behind the growth taking place in the County.

Southwestern Ohio ranks as one of the top growth areas in the country with Warren County being a growth leader in the region. Metropolitan Cincinnati's northerly expansion into Warren County, particularly the rapid development along Interstate 71's northeast corridor in Mason and Deerfield Township, has contributed to Warren County's economic development. At the same time Greater Dayton's southerly expansion has prompted strong commercial growth

along Interstate 75 in Franklin and Clearcreek Townships, as well as in Springboro. Many of these businesses are high technology, research and development, and service related industries.

There are several major industrial facilities located within the County. Some of these major facilities include: L-3 Communications; Cintas Corporation; Leggett & Platt; Luxottica Retail, Mitsubishi Electric Automotive; Portion Pac, Inc.; Rheinstahl;HTNA.; ADVICS Manufacturing Ohio; Pioneer Industrial Components; Makino Incorporated and Cengage Learning, Inc. In addition, in the last few years, several major service facilities have located within the County creating approximately 12,000 jobs. The major service facilities are as follows: Anthem & Anthem Prescription; Macy's Credit Services; Proctor & Gamble Health Care Research Center and Siemens Business Service, Inc.

Additional economic information for Warren County may be found on pages ix-xv and 17-18 of the Warren County, Ohio Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2013.

Cincinnati

A transportation and industrial center since the early development of the territory west of the Appalachians, the Cincinnati metropolitan area has developed into a major center for insurance and finance companies; wholesaling and retailing; e-commerce and emerging new economy companies; government installations, medical services, and service industries, as well as manufacturing. Approximately 46% of the area's employment is in the service sector, with about 15% in manufacturing and construction. Among its prominent manufacturing groups are: transportation equipment, which includes aircraft engines and auto parts, food and kindred products, metal working and general industrial machinery, chemicals, fabricated metal products, printing and publishing. The Metropolitan Area is also the location of major federal government installations, including a regional postal service center, an internal revenue regional service center, a federal district court, a center for environmental research and an occupational health and safety research center.

Several Fortune 500 corporations are headquartered in the Cincinnati region, including Proctor & Gamble, Kroger Company, Macy's Inc., Fifth Third Bancorp, Ashland, Omnicare, Western & Southern Financial, General Cable Corporation, AK Steel Holding, and American Financial Group. Five more local firms rank in the Fortune 1000: Cincinnati Financial, Cintas, Convergys, and Scripps Network Interactive. Additionally, 370 Fortune 500 companies have a presence in the region.

In 2013, Developer Rock Ohio Caesars Cincinnati, LLC opened a \$400 million, 354,000 square foot full-service casino in downtown Cincinnati which also includes a 2,500-space parking garage. The 24/7 entertainment complex has created over 1,700 permanent casino operations jobs and is expected to draw an additional six million visitors annually downtown and generate up to approximately \$17 million annually in gaming tax revenues to the City. The project has the potential to generate in excess of \$3 million annually in net TIF revenue for the City which is being used for infrastructure improvements around the project site and in the surrounding downtown Cincinnati area.

This diverse economic base continues to be a source of stability for the area, protecting it from severe peaks and valleys in the business cycle. Fifty percent of the nation's population is within 600 miles of CVG, and over 1.5 million workers live within 50 miles of downtown Cincinnati. The Cincinnati Metropolitan Area is a growing center for international business, with approximately 1,000 firms engaged in international trade generating approximately \$6.7 billion in sales to markets outside the U.S. annually. Within the past decade there has been an influx of foreign investment and this trend is expected to continue. Foreign-Trade Zone status is available in the Metropolitan Area to assist firms engaged in international trade to lower import duty and inventory tax expenses, and over 300 foreign-owned firms operate in the region.

Dayton

Dayton's geographic location in southwestern Ohio makes it accessible to some of the largest markets in North America. Interstates 70 and 75 intersect just north of Dayton. It is this intersection that is the nucleus of a national network of 25 interstate highways and major state routes. Dayton's key position at the "Crossroads of America" makes it an ideal center for highway transportation, tying it to more than 300 cities and towns in one of the nation's largest 90-minute highway markets. The I-675 bypass has increased access to both Cincinnati and Columbus, as well as the communities east and south of Dayton, including Warren County.

Dayton's traditional manufacturing base in automobile parts and assembly has seen dramatic changes over the past decade. The Delphi bankruptcy and subsequent closure or sale of five of the six Delphi auto parts manufacturing plants, and the GM closure of the Moraine truck assembly plant resulted in the loss of 15,000 manufacturing jobs. As a part of the bankruptcy, Delphi successfully sold its Kettering, Ohio ride control operations to Tenneco, preserving 400 jobs, and its Dayton Brake hose operations to Harco, preserving 150 jobs. The recent economic downturn has also impacted other large auto suppliers including Behr and DMAX, resulting in layoffs in both facilities. Delphi currently operates only one assembly plant in Dayton, down from six before entering bankruptcy protection. That facility, located north of metro Dayton in Vandalia, Ohio, is currently being operated through a joint venture arrangement.

In 2012, the City of Dayton and the Dayton International Airport announced a multi-million dollar project to enhance offerings for area travelers. Monies allocated to the project will afford the airport to decommission an unused terminal as well as reconfigure parking features. Additionally, the Airport is welcoming a new tenant to the region in Southwest Airlines. Southwest Airlines recently acquired Air Tran and offers flights routed through Denver allowing area travelers to connect to Southwest Airlines destinations through this process. In addition, more than half of the U.S. population can be reached from Dayton within 90 minutes by air. Coupled with recent upgrades to the Airport's parking garage and rental car area, these improvements are allowing the Dayton International Airport to see a continued increase in their passengers.

The City of Dayton and Montgomery County continue their efforts to attract businesses within their respective jurisdictions. Payless Shoe Source recently decided to locate their new 600,000 square foot eastern U.S. logistics and distribution center in Montgomery County, investing over \$30 million and creating over 300 new jobs. Similarly, Caterpillar recently completed their new Midwest parts distribution center in the northwest portion of the County.

Caterpillar has invested \$65 million in a 1.5 million square foot facility and will create 600 new jobs for the region. Tech Town, a high tech redevelopment park located at the former Frigidaire site in Downtown Dayton, has two newly constructed buildings and several tenants. In addition, the CareSource building in Downtown Dayton was completed during 2009. This project, partly financed through the Dayton-Montgomery County Port Authority, brings a new office tenant to the downtown market. Additionally, the opening of the Austin Boulevard Interchange, and the newly started construction at the West Carrollton Interchange, affords Montgomery County the opportunity to market two new interchanges with multiple land/office park offerings.

Building on its legacy of automotive manufacturing and recent success in securing new logistics and distribution firms, Montgomery County saw significant growth in these two areas in 2013. A portion of the former GM Moraine facility was purchased by Fuyao to make glass for the automotive industry. The purchase was for approximately 1.2 million square feet with an overall investment of over \$200 million. Additionally, near the Dayton International Airport and along the I-75/I-70 Interchange, P&G announced the construction of a new 1.8 million square foot distribution facility in the City of Union. This facility expects to employ around 1,000 individuals and be the new anchor tenant to the City's new industrial/distribution park.

Lebanon

Lebanon is the county seat of Warren County. The City has experienced sustained growth, both in the residential and nonresidential sectors, over the past two decades. This growth can be attributed to several factors including its ideal location along the I-71 corridor, business-friendly environment, high-quality workforce, excellent school system, and great quality of life.

Lebanon's positive economic condition reflects its strong and growing nonresidential tax base. The City continues to attract new business investment into the community, while maintaining a focus on business retention and expansion of corporate residents.

During 2013, Lebanon was successful in attracting new investment into the community. The City had quality growth in both the industrial and commercial sectors. The industrial sector rebounded significantly with new development and investment. The commercial sector has also seen expansion in terms of new construction, and more importantly, reuse of existing facilities. The residential sector showed signs of improving in a manner consistent with regional and national market trends, as reflected by the modest increase in residential development and construction activity.

The use of Tax Increment Financing (TIF) has been a key incentive to recruiting new companies and investment into the City's five industrial parks. A recently completed TIF project was the construction of Homan Road in 2013. The new roadway has made accessible, prime commercial land for development, while providing a future northern access point into Lebanon Commerce Park. The Homan Road project has spurred development with the recent completion of the FedEx Ground facility, and INX International Ink Company that is currently under construction and set to begin operations in December 2014.

In an effort to improve the City's economic development program, the City Council expanded the Community Reinvestment Area (CRA) No. 7. The expansion of CRA No. 7,

which originally included Kingsview Industrial Park, will incorporate industrial properties within and contiguous to Columbia Business Park and Lebanon Commerce Center. The expansion of CRA No. 7 will provide an additional business incentive for these areas and improve the economic development assistance available to new companies locating to Lebanon.

In early 2013, the City and Turtlecreek Township established the Lebanon-Turtlecreek Joint Economic Development District (JEDD) at the I-71 and SR123 Interchange. A JEDD is designed to encourage cooperation among local communities to enhance development opportunities, mutually benefitting the economic vitality of an area. The JEDD allows the City and Township to provide essential services, such as utilities and infrastructure, to the area in an effort to promote economic development and encourage growth at this vital interchange.

To assist in the development strategy for the JEDD, the City worked in conjunction with the Township and Warren County to create the 71/123 Area Plan. The purpose and intent of the Area Plan is to enhance the economic environment of the interchange by attracting high-quality industrial and commercial businesses to the area.

Mason

Mason's business community employs an estimated 25,000 persons, almost the equivalent of the City's nighttime population of approximately 31,091, according to the U.S. Census. Five of the largest employers in Warren County are located in Mason. Mason's ten largest employers provide work for more than 8,200 persons. Overall, it is estimated that there are more than 700 businesses that operate within Mason's 18 square miles. In 2013, Money Magazine named Mason as 7th on their list of Best Places To Live.

Mason continues to attract quality companies that are relocating or expanding. In choosing Mason, companies cite prime location along the interstates, availability of land for development within established business parks, rising property values, the established core of high-tech businesses, available workforce and an exceptional level of support and services with a favorable business environment widely promoted in the region. Tax incentives targeting high-tech businesses and light industry are strong inducements as well. Nearly one hundred high-technology, advanced manufacturing and industrial businesses are located in Mason. Additionally, interest in the marriage between tourism, Warren County's top industry, and business development, continues to be a focus for Mason.

In the last fifteen years, Mason has become home to numerous national companies and has one of the region's largest complements of international businesses. These companies are a significant segment of greater Cincinnati's community of more than 30 firms from Japan, Western Europe and Canada.

In an effort to further enhance the City's foreign investment strategy, Mason works closely with the Regional Economic Development Initiative Cincinnati (REDI) on business attraction initiatives. REDI replaced the Cincinnati USA Partnership's Regional Economic Development Council as the region's primary business attraction entity. This regional marketing partnership has lent remarkable strength and leverage to Mason's work on both national and international recruitment projects. Mason is one of thirteen members, and only one of two that sit on the Regional Board of Governors, a group that comes together to make business

recruitment and marketing decisions for the Greater Cincinnati region. This alliance has facilitated extended contact with national and international corporate site selectors and brokers and has leveraged partnerships with news organizations in major metropolitan areas. As a result, the City and its corporate partners have gained national exposure and future new investment interests in targeted industries.

REDI and the Cincinnati Chamber of Commerce also strengthens a methodology of continued relationship maintenance with valuable contacts in Europe and Asia, giving Mason the opportunity to tell the unique stories of its corporate investors to companies outside the U.S. that are looking to start new U.S. operations. In 2009 the City negotiated a contribution renewal through 2013 that combined two investment outreach organizations: CincinnatiUSA Partnership for Economic Development and CincyTechUSA. This new agreement provided Mason with access to membership on the Board of Governors and partnership with the CincyTech management team. The REDI partnership helps the City reach emerging markets, entrepreneurs and the information technology, biosciences and advanced manufacturing business sectors. These partnerships continue to bring significant value, exposure and return on the City's investment in business recruitment marketing.

The year 2013 marked the City's ninth year of operating with the Mason Port Authority. This economic development tool has already provided advantageous flexibility with financial recruitment options. Since its inception, the Port has helped retain over 900 jobs and allowed the City to attract more than \$22 million in new capital investment, with a total of over 1,000 new jobs created. The recruitment options provided by the Mason Port Authority will open new avenues for marketing the City's industrial property on State Route 741.

Mason's reputation as a serious business environment is confirmed by corporate decisions to consolidate and move jobs and investment to the City. New investments reported in 2012 and 2013 were over \$135 million as 638,440 square feet of new corporate and industrial space were added, bringing over 1,700 announced new jobs to the community. New commercial investment was up 59.9% and announced new jobs were up 54.5% from 2011.

Several large developments underway during the previous years have recently opened, including the \$15 million Prasco Pharmaceutical Campus and the \$4 million nationally recognized Lindner Center of Hope Behavioral Health Sciences and Research and Development Center. Several large developments are now complete: a \$5.2 million Lindner Center of HOPE Brain Imaging facility; Noritake, the \$1.6 million investment for the AssureRx expansion; Proctor and Gamble Iams Division relocation; AssureRx Bio Sciences Company Lab Expansion; a \$25 million TriHealth Community Center Project, a \$10 million expansion of Intelligrated, a \$26 million expansion of Stress Engineering and a \$10 million Tennis Center Expansion at the Lindner Family Tennis Center. In addition, Assurex Health has grown its bioscience company to almost 200 employees over the past three years with the cooperation of the City, which expanded the community center to keep Assurex Health in the area.

The growth has extended to higher education, as well. Sinclair Community College recently approved Phase 2 of its Courseview Campus, a Mason branch near I-71 and State Route 741, which is expected to expand to 10 buildings across 75 to 85 acres and serve 10,000 students

by 2035. Cincinnati State Technical and Community College recently opened a Middletown campus in Warren County.

Deerfield

In 2013, Deerfield Township saw the growth of Calvin Consulting, which provides analytical data for retailers regarding shopper “habits” within the market. They moved to a new location inside Deerfield Township and found space in Governor’s Pointe. Calvin retained their 45 employees and will add an additional 20.

Deerfield Township also saw the entrance of EPIC Technologies into their community in May, 2013. EPIC serves the manufacturing needs within the medical, industrial and energy space. Their relocation into Deerfield Township saw the takedown of nearly 80,000 square feet that was on the market.

Springboro

The United States Census Bureau officially counted population in the City of Springboro on April 1, 2000 as 12,380, and the Census Bureau statistics as of the 2010 Census indicate the population to be 17,409. The main factor contributing to this growth over a sustained period was the City’s physical location along Interstate 75 between Cincinnati and Dayton, an abundance of available building sites offering appealing terrain, location, amenities, small town atmosphere and low crime rate.

Springboro features a diversity of industry that provides stability and growth to the area. Springboro offers a prime location because of its easy access to raw materials and a large concentration of consumers and highly trained prospective employees in two metropolitan markets. Over 600 businesses call Springboro home, including corporate headquarters, branch offices and bustling distribution and retail/service establishments.

Springboro is an important center for manufacturing and service industries. Metal fabrication, electronics assembly, and distribution comprise a substantial portion of the economic base in this region. Thaler Machine Company designs and makes parts for many aerospace programs throughout the country. Pioneer Industrial Components assembles audio components for the automobile industry, Advanced Engineering designs solutions for interiors of domestic and foreign vehicles and Bosch Battery Systems develops nickel-hybrid batteries for electric vehicles. These three companies together generate the second greatest number of jobs in the City at over 400. Combined employment of Springboro's three electronics parts distributors, Dalco Electronics, MCM Electronics and Parts Express International, generates over 250 industry jobs in the City. Add to that Victory Wholesale Grocers, a national grocery distributor and Klosterman Bakery, a bread distributor, Springboro's prominence as a distribution center becomes evident.

Since the City annexed the South Tech Business Park in 1997 and began marketing the Stolz Industrial Park and Commercial Way Industrial Park, industrial growth in Springboro has blossomed. In November 2004, the City of Springboro purchased the remaining 89 acres of land at the South Tech Business Park on the northern edge of the City. The City is currently working with Mills-Morgan to develop the Ascent, a thirteen building office park, which will be marketed

to business prospects interested in locating near the newly opened Austin Boulevard on Interstate 75.

The City continues to be an attractive location for a wide range of retail shops as well. The City maintains an active role in preserving and enhancing its historical downtown. In 1999, the City's downtown historic district was placed on the National Register of Historic Places. The City continues to be an active participant in state and regional downtown and tourism development programs.

Turtlecreek Township

A predominately rural township, Turtlecreek Township has only now begun to see the growth of economic development within their borders. In 2012, the Township saw growth activity on both sides of their jurisdiction along the I-75 and I-71 corridors when Miami Valley Gaming, a partnership between Delaware North and Churchill Downs, announced it would be opening a 190,000 square foot gaming operation and racino along Interstate 75. This operation is expected to employ over 700 employees and invest approximately \$150,000,000 in real capital improvements. The facility opened December of 2013.

Along the Interstate 71 Corridor, Turtlecreek Township has partnered with the City of Lebanon and the Warren County Port Authority to develop over 300 acres around the I-71 and St. Route 123 interchange. Fueled by the potential of a Pilot Travel Center, which anticipates a capital investment of \$9,000,000, the Township has formed a Joint Economic Development District with the City of Lebanon as well as created a Township tax increment financing property tax exemption in order to bring sanitary sewer to the interchange.

Franklin

The City of Franklin saw several existing companies grow in 2013. VRI, a tele-health firm, expanded their operations on Commerce Center Drive by recently adding an additional 100 employees and investing over 10,000 square feet of call center space. Additionally on Commerce Center Drive, NC Works added 25 new jobs while expanding their production space in the automotive industry by 60,000 square feet. Atlas Roofing expanded their logistics capabilities by working with Norfolk Southern to expand their rail offerings at their plant which strengthens the rail spur into the City and also the line that feeds Franklin Yards (a rail Transload facility serving all of Warren County).

Transportation

Warren County benefits from its unique location along I-75 and I-71, which gives speed and reliability to an expanded labor market pool, a wide range of suppliers and a large customer base that can be served with same-day deliveries. Warren County and its transportation partners realize the importance of multiple transportation modes and continue to invest in infrastructure to meet the needs of current and future development.

The County is served by three railroads: Norfolk Southern Railroad, CSX Transportation and RailAmerica. These rail lines integrate into international lines with service in the continental U.S., Canada and Mexico. Piggyback and container facilities are available in Cincinnati with

service provided by these rail carriers, as well as two other Class I carriers. Additionally, Warren County is home to Franklin Yards, a rail transload facility offering regional companies the opportunity to utilize rail options to move freight to market.

Water transportation is available in Cincinnati, which lies on the 15,000 mile Great Mississippi River inland waterway and intracoastal canal system. As a major Ohio River port with 36 commercial water terminals, Cincinnati is the country's fifth largest inland port with 52.3 million tons passing through Cincinnati on the Ohio River annually. Towboats also handle coal, petroleum, iron, steel, fertilizer, chemicals and automobiles. There are eight barge lines based in the area with 36 barge lines serving the area.

The Cincinnati/Northern Kentucky International Airport (CVG) and the Dayton International Airport provide County residents access to major scheduled air carriers, both passenger and freight. Both airports are within 60 minutes driving time from the County on major interstates. Fifty percent (50%) of the nation's population is within 600 miles of CVG. CVG provides services to over 10 million air passengers each year with over 650 daily departures to over 70 cities including London, Paris, Frankfurt, Amsterdam and Rome. Additionally, CVG has recently added a low-cost carrier that focuses on flights to the western part of the country. In addition, County residents have access to the Lebanon-Warren County Airport, Dayton General South Airport, Lunken Airport, and several smaller air fields in the County and surrounding Montgomery, Butler and Hamilton Counties.

Dayton is the nation's top 90 minute air travel market, reaching 55% of the United States population. Situated on over 4,000 acres of land surrounded by farmlands and low-density housing, Dayton International Airport offers three runways: a 10,900 foot primary runway, a 7,000 foot parallel runway and an 8,500 foot crosswind runway. Dayton International is one of the few airports in the Country with a dual-runway system, allowing simultaneous operation on the main and crosswind runways, which contributes to on-time arrivals and departures.

Dayton International Airport provides service to over 1 million passengers each year and offers 62 flights a day, non-stop service to more than 19 major domestic markets, and connecting service to an unlimited number of domestic and foreign cities. Major markets are served both nationally and internationally. Dayton International Airport is also the home of the annual Vectren Dayton Air Show, one of the largest air shows in the country.

Interstates I-71 and I-75 provide access to three other major interstates (I-275, I-74 and I-70) within 30 minutes driving time. In addition, U.S. Routes 22 and 42 and State Routes 28, 48, 63, 73 and 123 traverse the County. There are approximately 290 miles of County roads and 366 bridges facilitating transportation. The Cincinnati area is served by 125 motor carriers and 44 freight forwarders, and the Dayton area has 91 freight carriers and six freight forwarders. Twenty major metro markets are located within 400 miles of the County. Additionally, more than 380 general freight trucking establishments of which 255 are long distance haulers, are located within the Cincinnati MSA. Bus transportation is provided by Greyhound and Trailways; Cincinnati, Dayton and Hamilton County also all have local bus transit systems.

Utilities

The County is supplied with most of its gas and electricity by Duke Energy and Dayton Power and Light Company (DP&L). Cincinnati and Dayton are near the center of one of the nation's largest concentrations of electrical power. The plants of Duke Energy are also connected to other utility companies in the Ohio River Valley and a regional network of high voltage lines, thereby providing substantial reserve capacity.

The Water and Sewer Department is a regional water supplier that owns and operates two water treatment plants with a total Ohio EPA rated capacity of 15 million gallons per day. The treatment plants treat water from wells located along the Great Miami and Little Miami aquifers. The water is distributed from four booster pump stations through 500 miles of water mains to over 25,000 customers. Fire protection and daily storage is provided from nine elevated storage tanks with a total storage volume of 13 million gallons, and four ground storage tanks with a total storage volume of 9 million gallons.

The County Water System serves the Villages of Corwin, Harveysburg, Maineville, and portions of South Lebanon as well as areas in Clearcreek, Franklin, Hamilton, Turtlecreek, Union and Wayne Townships. In addition to the water furnished by the water treatment plants, the County purchases water from the City of Springboro, the Village of Waynesville and the City of Cincinnati. The County has emergency water interconnections with neighboring communities including the Greater Cincinnati Water Works, the Western Water Company, Butler County, Franklin, Springboro, and Waynesville.

The County has one major wastewater treatment plant which was expanded in 2011 to accommodate up to 12 million gallons per day. The County also owns and operates two smaller sewage treatment plants with rated capacities of 16,000 and 80,000 thousand gallons per day. The County also has agreements with Metropolitan Sewer District, Franklin Regional Wastewater Treatment Corporation and the Village of Waynesville to provide sewage treatment for some of the unincorporated areas of the County. There are approximately 19,000 sewer customers and 350 miles of sewer lines.

The Water and Sewer Department Personnel survey new water and sewer construction and maintain a computerized network of water and sanitary sewer structures.

Solid waste collection is provided by private haulers and disposed of in privately-owned landfills.

Sprint, Ameritech, Cincinnati Bell, Inc., TDS Telecom and Verizon all provide telephone service in Warren County.

Public Safety Services

Fire protection and emergency medical services in the County are provided by four city fire departments, nine township fire departments, one joint fire district, one joint E.M.S. district and one certified private fire department (Kings Island). In addition there are two city fire departments, one joint fire district and one private fire company predominantly located in other counties, but whose boundaries and service areas project into Warren County. These services

operate from 27 fire and/or E.M.S. stations located throughout the County (including joint EMS & Kings Island). All of these fire departments have mutual aid response agreements within the County and other nearby municipalities. There are 135 full-time fire fighters and 578 paid part-time and/or volunteer fire fighters employed within the County. Crews are on duty 24 hours a day at 12 of the stations. The general fire insurance rating in the County is Class 6.

Police protection consists of the Sheriff's Office, the Ohio State Highway Patrol, five city police departments, four village police departments, the Ohio Department of Natural Resources, and two township police departments.

Emergency Management, Regional Communications/9-1-1 Center and Homeland Security operations are performed by the County's Department of Emergency Services. The department is staffed as such: Communications/9-1-1 has 32 dispatchers, 4 dispatch supervisors, 2 administrative personnel, 2 Emergency Management and Local Emergency Planning personnel and the Director, who oversees the department. Several employees within the department administer the Homeland Security program.

Hazardous Materials response is governed by the Council of Government and a contract with the Greater Cincinnati HazMat Cooperative.

The communications/9-1-1 center provides emergency dispatching for 14 fire, one joint EMS district and 12 law enforcement departments, the Warren County Drug Task Force, the County Probation Department, and the County Dog Warden.

The Sheriff's Office employs eight administrators, including the Sheriff; Thirty-five county road enforcement deputies including supervisors, K-9 deputies and a training sergeant; Thirteen court services deputies including supervisors; Ten detectives including two child abuse detectives, supervisors and an evidence room manager; Sixty-nine corrections officers including supervisors and a corrections training sergeant; Twenty-four deputies including supervisors and detectives assigned to Deerfield Township; Five deputies including a supervisor assigned to South Lebanon; Twenty office support staff including jail, computer tech and custodial staff.

There are four detectives including supervisors, one investigative assistant, one part-time financial crimes investigator and one part-time fleet manager assigned to the Warren County Drug Task Force.

The Sheriff's Office also offers several community service programs, including bicycle patrol, crime prevention, self defense, business and vacation checks. Two school resource deputies are assigned to the Career Center and Kings School District. Two DARE program deputies are assigned to a number of schools throughout the county. Law enforcement agencies within Warren County all participate in a county-wide mutual aid agreement.

Print and Broadcast Media

All of the major TV networks and several independent facilities, including several educational television channels totaling 13 stations, are available to Warren County from Dayton and Cincinnati as well as Miami University in Oxford. In addition, 13 A.M. and 17 F.M. radio stations are available in the County. Cable television is available in certain areas of the County

while satellite programming is an option to all residents. Major daily and Sunday papers from Cincinnati and Dayton are available in the County in addition to several local daily and weekly newspapers.

Culture, Recreation and Education

Warren County has a top performing education system with a higher percentage of "excellent" school districts than all but two of Ohio's 88 counties. Four universities and six colleges with a combined enrollment in excess of 85,000 serve the area.

Information on Culture and Recreation may be found on pages xi-xii of the Warren County, Ohio Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2013.

Unemployment Statistics

This information may be found on pages S34-S35 of the Warren County, Ohio Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2013.

Warren County Largest Employers

This information may be found on page S37 of the Warren County, Ohio Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2013.

Income and Housing Data

The following shows the Median Household, Per Capita Income, Median Value of Owner-Occupied Housing Units and Median Family Income for 2011 for Warren County, in comparison to the State of Ohio and the United States:

	<u>Warren County</u>	<u>State of Ohio</u>	<u>United States</u>
2011 Median Household Income	\$ 71,961	\$48,071	\$ 52,762
2011 Per Capita Income	32,114	25,618	27,915
2011 Median Home Value	193,200	135,600	186,200
2011 Median Family Income	82,568	60,762	64,293

Source: U.S. Census Bureau, 2007-2011 ACS 5-Year Estimates

Building Permits, Home Construction and Housing Valuation

This information may be found on page x of the Warren County, Ohio Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2013.

FINANCIAL MATTERS

Financial Reports and Examinations of Accounts

This information may be found on pages xv-xviii of the Warren County, Ohio Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2013.

Appendix A includes the County's audited Financial Statements for 2012 and 2013.

Insurance

This information may be found on pages 62, 87 and 88 of the Warren County, Ohio Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2013.

INVESTMENT POLICIES OF THE COUNTY

This information may be found on pages 56, 70 and 71 of the Warren County, Ohio Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2013.

AD VALOREM TAXES

Assessed Valuation

This information may be found on pages S14-S17 and 72 of the Warren County, Ohio Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2013.

General

In 2012, Warren County experienced a statutory sexennial, on-site reappraisal of real property, whereby the true value of real property will be adjusted to reflect current market values as of January 1, 2012. The laws of the State of Ohio presently require that the County Auditor reassess real property at any time he finds that the true or taxable value thereof has changed, and in the third calendar year following the year in which a sexennial reappraisal is completed if ordered by the State Commissioner of Tax Equalization (the "Commissioner"). Such a triennial update, which is not accomplished by an on-site inspection, was completed during 2009.

Taxable value of real property may not exceed thirty-five per cent (35%) of its true value. The County Auditor must determine the true value of real property and improvements thereon, or the current agricultural use value of agricultural land, and reduce that value by the percentage established by the Tax Commissioner. Certain real property declared by the property owner and deemed to qualify as "forest land" under Section 5713.22 of the Revised Code is taxed at fifty percent (50%) of the local tax rate.

Ad Valorem Tax Rates

Tax Table A may be found on pages S16-S17 of the Warren County, Ohio Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2013.

TAX TABLE B

<u>Authorized</u>	<u>Millage Rate Levied For Current Year Collection</u>	<u>Purpose</u>	<u>First Collection Year</u>	<u>Last Collection Year</u>
2002 Replacement	4.00	Developmental	2003	Continuing
2010 Replacement	0.50	Health	2010	2019
2011 Replacement	1.21	Senior Citizens	2011	2015

Source: Warren County Auditor

See Appendix E for the County Tax Rate Table for all County subdivisions for tax year 2013 (collection year 2014).

Changes to Ad Valorem Taxation

This information may be found on pages 72 of the Warren County, Ohio Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2013.

Collection of Ad Valorem Property Taxes and Special Assessments

The following are the amounts billed and collected by the County as ad valorem and special assessment taxes on property in the County for the indicated tax collection years. "Billed" amounts include the current charges, plus current and delinquent additions, less current and delinquent abatements. "Collected" amounts include current billed and delinquent amounts collected.

**County and Underlying Subdivisions
Real Estate and Public Utility**

<u>Tax Year</u>	<u>Collection Year</u>	<u>Current</u>			<u>Delinquent</u>		
		<u>Billed</u>	<u>Collected</u>	<u>%</u>	<u>Billed</u>	<u>Collected</u>	<u>%</u>
2008	2009	\$323,996,193	\$311,402,161	96.11%	\$12,832,595	\$8,924,197	69.54%
2009	2010	329,135,564	315,477,665	95.85	17,946,570	9,564,817	53.30
2010	2011	358,638,420	340,690,797	95.00	23,770,968	10,353,530	43.56
2011	2012	386,911,237	374,421,412	96.77	26,087,146	12,255,734	46.98
2012	2013	380,523,591	373,502,553	98.15	17,730,985	13,219,453	74.56

**County
Real Estate and Public Utility**

<u>Tax Year</u>	<u>Collection Year</u>	<u>Current</u>			<u>Delinquent</u>		
		<u>Billed</u>	<u>Collected</u>	<u>%</u>	<u>Billed</u>	<u>Collected</u>	<u>%</u>
2008	2009	\$12,008,729	\$11,548,795	96.17%	\$476,234	\$331,459	69.60%
2009	2010	13,673,235	13,041,143	95.38	849,936*	438,046*	51.54
2010	2011	14,981,122	14,204,632	94.82	1,080,463	414,662	38.38
2011	2012	14,677,402	14,203,602	96.77	1,310,541	615,692	46.97
2012	2013	14,049,586	13,770,742	98.02	632,849	445,268	70.36

* Atrium project is waiting for pending exemption from the State

**County and Underlying Subdivisions
Special Assessments**

<u>Collection Year</u>	<u>Current and Delinquent</u>		
	<u>Billed</u>	<u>Collected</u>	<u>%</u>
2009	\$5,313,227	\$5,210,150	98.05%
2010	5,682,667	4,982,648	87.68
2011	5,519,969	4,893,785	88.66
2012	5,238,787	4,595,746	87.73
2013	5,099,285	4,479,690	87.85

**County
Special Assessments**

<u>Tax Year</u>	<u>Collection Year</u>	<u>Current Assessments Levied</u>	<u>Current Assessments Collected</u>	<u>Percent of Current Assessments Levied</u>	<u>Delinquent Assessments Collected</u>	<u>Accumulated Delinquencies</u>
2009	2010	2,202,996	2,017,373	91.57	141,323	77,188
2010	2011	2,108,227	2,009,333	95.31	229,019	98,684
2011	2012	1,850,036	1,746,268	94.39	109,203	103,914
2012	2013	1,832,276	1,763,628	96.25	149,666	148,796

**County and Underlying Subdivisions
Tangible Personal Property**

<u>Tax Year</u>	<u>Collection Year</u>	<u>Current Billed</u>	<u>Current Collected</u>	<u>%</u>	<u>Delinquent Billed</u>	<u>Delinquent Collected</u>	<u>%</u>
2008	2009	\$1,143,047	\$1,088,295	95.21%	\$2,934,191	\$1,077,777	36.73%
2009	2010	565,429	562,302	99.45	1,880,725	329,303	17.51
2010	2011	0	0	0	1,313,586	49,206	3.75
2011	2012	0	0	0	122,259	122,259	100.00
2012	2013	0	0	0	212,820	212,820	100.00

**County
Tangible Personal Property**

<u>Tax Year</u>	<u>Collection Year</u>	<u>Current</u>			<u>Delinquent</u>		
		<u>Billed</u>	<u>Collected</u>	<u>%</u>	<u>Billed</u>	<u>Collected</u>	<u>%</u>
2008	2009	\$28,499	\$27,129	95.19%	\$69,313	\$26,859	38.75%
2009	2010	16,972	16,885	99.49	54,931	10,580	19.26
2010	2011	0	0	0	36,410	1,432	3.93
2011	2012	0	0	0	3,345	3,345	100.00
2012	2013	0	0	0	5,886	5,886	100.00

Pursuant to Ohio law, the current and delinquent taxes and special assessments are billed and collected by County officials for the County and other taxing or assessing subdivisions in the County.

Included in the above figures for ad valorem property taxes "Billed," "Collected," and "% Collected" are certain real property tax relief payments made by Ohio from State revenue sources; such payments are not made with respect to special assessments. "Homestead" exemptions are made available for the elderly and handicapped. Ohio law provides for the payment to taxing subdivisions from State funds of an amount equaling approximately 10% (12½% with respect to owner-occupied residential property) of ad valorem real property taxes levied, for real property that is not intended primarily for use in a business activity, thereby reducing the tax obligation of any real property owner in any given year by an equivalent percentage. As an indication of the extent of such State assistance as applied to the County's tax collections, the elderly/handicapped homestead payment made by the State, and included in the above 2013 tax collection figures to the extent retained by the County General Fund was \$270,071 and the "rollback" payment made by Ohio to the extent retained by the County General Fund was \$1,375,854.

There is no one taxpayer that accounts for a significant percentage of any of the delinquencies identified above.

The following table indicates the property tax revenues of the County's General Fund (including homestead, rollback and personal property tax exemption payments reimbursed by the State of Ohio), exclusive of any other County Fund:

Tax			% Change		% Change		% Change
<u>Year</u>	<u>Collection</u>	<u>Real</u>	<u>Over</u>	<u>Personal</u>	<u>Over Prior</u>	<u>Total</u>	<u>Over Prior</u>
	<u>Year</u>	<u>Property</u>	<u>Year</u>	<u>Property</u>	<u>Year</u>		<u>Year</u>
2008	2009	\$11,880,254	26.37%	\$53,765	(287.37)%	\$11,934,019	24.95%
2009	2010	14,199,059	16.33	27,443	(4.09)	14,226,502	16.11
2010	2011	14,564,227	2.51	1,305	(95.24)	14,565,532	2.33
2011	2012	14,608,959	0.31	3,345	156.32	14,612,304	2.38
2012	2013	14,255,982	(2.42)	5,886	175.96	14,261,868	(2.40)

Source: Warren County Auditor

OTHER MAJOR COUNTY GENERAL FUND REVENUE SOURCES

Described under this caption are major sources of revenue for the County's general fund in addition to ad valorem taxes. See Appendix A for further information regarding other sources of revenue for the general fund and other funds.

Sales Tax

This information may be found on pages xii and S22-S23 of the Warren County, Ohio Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2013.

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Local Government Fund*

The Ohio Local Government Fund was created by statute and is composed of designated State revenues which are distributed to each county and then allocated among the county and cities, villages and townships located in that county. As of January 1, 2008, the State's funding formula was changed to consolidate the Local Government Revenue Assistance Fund, an additional unrestricted fund created by the State legislature, into the Local Government Fund. The County retains approximately 44% of the total funds received. The following table shows the receipts and amounts received and retained by the County under these programs:

<u>Year</u>	Total Received by <u>County</u>	Total Retained by <u>County</u>
2009	\$6,889,189	\$2,950,594
2010	7,038,372	2,993,962
2011	7,035,339	2,952,711
2012	4,852,632	1,960,586
2013	3,685,535	1,553,883

Source: Warren County Auditor

*The State Biennial Budget for Fiscal Years 2012 and 2013 reduced the monthly allocations made to the Local Government Fund beginning August 1, 2011. Between August 2011 and June 2012, the allocation equaled 75% of the fiscal year 2011 allocation, and between July 2012 and June 2013, such allocation equaled 50% of the 2011 allocation, with additional amounts allocated to ensure a minimum distribution to each County of \$750,000 per fiscal year.

Casino Revenues

In November 2009, Ohio voters approved casino gambling in Ohio. The casinos in Cleveland and Toledo opened in May 2012. The casino in Columbus opened in October 2012 and the casino in Cincinnati opened in February 2013. A casino tax is imposed on licensed casino operators on gross casino revenue at the rate of 33%. Fifty-one percent (51%) of those tax revenues are deposited into the gross casino revenue county fund (the "County Fund") and then distributed to the 88 counties in Ohio on a quarterly basis in proportion to the population of each county at the time of distribution. If the largest city in a county had a population greater than 80,000 in the 2000 census, then 50% of the county's distribution from the County Fund will go to that city. The revenues are distributed on or before the end of the month following each calendar quarter.

The following table reflects the gross casino revenues and distributions from the County Fund for fiscal years 2012-2013:

<u>Year</u>	Gross Casino <u>Revenues</u>	County Fund <u>Receipts</u>	Warren County <u>Receipts</u>
2012	\$338,234,500	\$56,924,866	\$562,024
2013	825,807,925	138,983,473	2,453,800

Additional casino tax revenue information can be found on the Ohio Department of Taxation website at: http://www.tax.ohio.gov/gross_casino_revenue.aspx.

Federal Funds

The County expends federal funds for a variety of major and non-major federal programs. Total federal assistance, as reported on the County's Schedule of Federal Financial Assistance (available September 30 following each fiscal year), approximated the following:

Federal Funds	
2009	\$12,636,840
2010	15,750,355
2011	11,332,283
2012	12,703,179
2013	Not Yet Available

The County allocated some of these federal funds and additional state funds to the following programs:

Workforce Investment Act		Community Development Block Grant	
2009	\$1,836,184*	2009	\$438,739
2010	1,591,606	2010	476,667
2011	1,166,733	2011	588,342
2012	1,042,416	2012	991,584
2013	Not Yet Available	2013	Not Yet Available

* The increase in 2009 is attributable to funds received from the ARRA, Rapid Response and National Emergency Grant Funding. Funding is allocated by program year (7/1 through 6/30 of each year) so some amounts are estimated.

Revenues from County Properties

The County received the following amounts in rental payments from the leasing of County land and space in various County buildings during the last five years:

Rental Receipts	
2009	\$154,924
2010	135,693
2011	177,613
2012	119,269
2013	205,960

Source: Warren County Office of Management & Budget (RE 101-1225).

County General Fund

The following table shows the County's General Fund cash balance for the last five years and the most recent month:

<u>Year</u>	<u>General Fund Cash Balance</u>
2009	\$19,130,001
2010	23,513,931
2011	25,351,205
2012	25,377,255
2013	26,336,133
June 1, 2014	26,806,713

*Beginning in 2011 implementation of GASB 54 – Fund Balance Reporting required the County General Fund and the Certificate of Title Fund to be reported as the County General Fund
Source: County Auditor's Office

COUNTY DEBT AND OTHER LONG TERM OBLIGATIONS

The following describes statutory and constitutional debt and ad valorem property tax limitations that apply to the County, and presently outstanding and projected bond and note indebtedness and certain other long term financial obligations of the County.

In previous years the County has issued a number of industrial revenue bond issues and other conduit bond issues for healthcare and housing projects. No schedule for these bonds is provided because such bonds do not represent an obligation of the County. These bonds are payable solely from rentals and other revenues derived from the lease, sale or other disposition of the projects financed thereby.

As of August 1, 2014, the County has \$12,575,000 of limited tax general obligation bonds outstanding. These bonds are unvoted limited tax general obligation debt of the County. The basic security for the unvoted general obligation debt of the County is the County's ability to levy, and its pledge to levy, an ad valorem tax on all real and personal property in the County subject to ad valorem taxation by the County, within the ten-mill limitation imposed by law (see the discussion below under "Indirect Debt Limitations"). This tax must be in sufficient amount to pay (to the extent not paid from other sources) as it becomes due the debt service on the unvoted general obligation bonds of the County both outstanding and in anticipation of which notes of the County are outstanding. The applicable law provides that any such levy for debt service has priority over any levy for current expenses within the ten-mill limitation; that priority may be subject to the provisions of federal bankruptcy law and other laws affecting creditors' rights (see the discussion of the ten-mill limitation, and the priority of claims thereunder for debt service on unvoted general obligation debt of the County and all underlying taxing subdivisions in the under "Indirect Debt Limitations").

No bonds have been authorized by the electors that have not yet been issued.

The County is not and has never been in default on any of its debt obligations.

Statutory Direct Debt Limitations

This information may be found on page S30 of the Warren County, Ohio Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2013 and Appendix C hereto.

Indirect Debt Limitations

Pursuant to Ohio law, a maximum tax levy of ten mills per dollar of assessed valuation (tax list) can be levied on any property without a vote of the people. The first charge against these ten mills is the debt service requirements on all limited tax general obligation bond and note issues of all overlapping political subdivisions. These ten mills are available for the debt service requirements of both limited tax bonds and notes for which tax levies are actually made to pay principal and interest, and limited tax bonds and notes supported by revenues or municipal income taxes and not actually levied for unless such other sources become insufficient. Calculations with respect to compliance with the ten-mill limitation are made for the year in which pledged millage for unvoted general obligation bonds (or notes) of all overlapping political subdivisions is the highest. When notes are involved, theoretical debt service requirements for the bonds in anticipation of which such notes are issued are used in calculating aggregate pledged millage within the ten-mill limitation, and an assumed rate of interest is employed for the bonds whose issuance is so anticipated. A ten-mill certificate dated July 15, 2014, is attached as Appendix D.

Because bonded indebtedness in Ohio cannot be incurred or renewed unless provision is made for levying taxes to pay debt service on the indebtedness (except in the case of indebtedness payable solely from revenues or special restricted-purpose tax levies), the ten-mill tax limitation represents an indirect limitation on a political subdivision's capacity to incur debt within applicable direct debt limitations. Capacity within the ten-mill limitation is available to be pledged for debt service by overlapping political subdivisions having unvoted debt capacity on a first-come, first-served basis, and because of the disparity in the sizes of the tax lists or duplicates, a political subdivision with a relatively small tax list whose territory overlaps that of a political subdivision with a relatively large tax list can use up indirect debt capacity available to both through the issuance of a given principal amount of debt much more quickly than could the latter subdivisions issuing the same amount of debt.

A constitutional amendment designed to remove this indirect debt limitation was defeated by the electors of the State at the primary election on June 8, 1976.

At the present time, the City of Mason is the taxing subdivision in the County with the highest potential millage requirements for debt service on its own unvoted general obligation debt, the amount theoretically required for the County, City of Mason, Mason City School District, Deerfield Township and Great Oaks Joint Vocational School being approximately 7.3745 mills. The County is using .7388 mills of that total. This leaves 2.6255 mills free to be used by the County or its overlapping subdivisions for additional unvoted general obligation bonds.

Overlapping Debt

The net overall debt for Warren County and all overlapping political subdivisions is set forth in Debt Table A.

Within the boundaries of the County are nine local and eight city school districts, eight cities, nine villages, 11 townships and five vocational school districts, as well as parts of several cities, villages, school districts and vocational school districts, all of which are separate political subdivisions with operating and debt service funding independent from that of the County. Various contractual and other arrangements not material except as may be noted elsewhere herein are in effect among or between the County and certain of the other political subdivisions.

Boards of Education of the school districts cannot incur more than one-tenth of one percent (0.1%) of their respective tax lists as general obligation debt without approval by a majority of the voters of the respective school districts (Section 133.06, Revised Code). Such Boards of Education may request voter approval of general obligation debt not in excess of nine percent (9%) of the tax list of the school district. Under State law, before seeking voter approval, a Board of Education is required where applicable to receive the consent of the Ohio Department of Taxation and the State Superintendent of Public Instruction in accordance with policies adopted by the State Board of Education.

Cities and villages within the County are subject to the direct debt limitation imposed by Section 133.05 of the Ohio Revised Code, which provides that a municipal corporation's voted and unvoted debt may not exceed ten and one-half percent (10½%) of its tax list, and that its unvoted debt may not exceed five and one-half percent (5½%) of its tax list.

Certain classes of debt are exempt from these limitations, chief among which are: special assessment debt; notes issued in anticipation of current revenues or taxes or for certain emergency purposes; revenue bonds for various purposes; self-supporting debt for utility and quasi-utility purposes; voted urban redevelopment bonds not exceeding two percent (2%) of the issuer's tax list; self-supporting debt for recreational facilities; and debt covenanted to be paid from lawfully available municipal income taxes.

Under Revised Code Section 133.09, the net indebtedness of a township, exclusive of special assessment debt, county bonds issued in anticipation of the levy or collection of township tax levies, notes issued in anticipation of the levy or collection of township tax levies, notes issued in anticipation of current revenues or taxes or for certain emergency purposes, inheritance tax refund bonds (with the approval of the State Auditor's Office), and other debt not here material, shall never exceed five percent (5%) of the township's tax list, and, with the exceptions noted, no such indebtedness shall be incurred unless authorized by vote of the electors of the township.

Debt Table A and net debt in the County may be found on pages xvii, S26 and S27 of the Warren County, Ohio Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2013.

Bond Anticipation Notes

There were no Bond Anticipation Notes outstanding or issued in 2013.

O.W.D.A. Contracts

This information may be found on pages 82-86 of the Warren County, Ohio Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2013.

Ohio Department of Development Loan (State 166 Loan)

This information may be found on pages 82-86 of the Warren County, Ohio Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2013.

Ohio Public Works Commission Loan

This information may be found on pages 82-86 of the Warren County, Ohio Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2013.

Debt Currently Outstanding

Debt Table B lists the current outstanding indebtedness of the County in the form of bonds, notes, and certificates of indebtedness:

**Debt Table B
Principal Amount of Debt Outstanding
(as of August, 2014)**

GENERAL OBLIGATION BONDS

<u>Date of Issue</u>	<u>Purpose</u>	<u>Amount of Issue</u>	<u>Original Interest Rate</u>	<u>Coupon Maturity</u>	<u>Final Bond</u>	<u>Amount Outstanding</u>
06/01/05	TIF Refunding	\$5,030,000	3.00-5.00%	J1-D1	12/01/16	\$1,650,000
06/22/10	Road and Interchange	4,730,000	2.00-4.00%	J1-D1	12/01/22	3,385,000
03/27/13	Radio System Acquisition	<u>8,300,000</u>	1.575%	J1-D1	12/01/22	<u>7,540,000</u>
		<u>\$18,060,000</u>				<u>\$12,575,000</u>

*This is the general obligation portion of the \$4,125,000 various purpose bond issue dated September 15, 1991.

WATER REVENUE BONDS

<u>Date of Issue</u>	<u>Purpose</u>	<u>Original Amount of Issue</u>	<u>Interest Rate</u>	<u>Coupon Maturity</u>	<u>Final Bond</u>	<u>Amount Outstanding</u>
	None					

TAX INCREMENT FINANCING REVENUE BONDS

<u>Date of Issue</u>	<u>Purpose</u>	<u>Original Amount of Issue</u>	<u>Interest Rate</u>	<u>Coupon Maturity</u>	<u>Final Bond</u>	<u>Amount Outstanding</u>
11/05/09	Greens of Bunnell Hills	\$2,350,000	6.50%	J1-D1	12/01/35	\$2,180,000
05/21/13	TIF Revenue Notes, 2013	<u>800,000</u>	1.00%	M20-N20	05/20/16	<u>800,000</u>
		\$3,150,000				<u>\$2,980,000</u>

SPECIAL ASSESSMENT BONDS

<u>Date of Issue</u>	<u>Purpose</u>	<u>Original Amount of Issue</u>	<u>Interest Rate</u>	<u>Coupon Maturity</u>	<u>Final Bond</u>	<u>Amount Outstanding</u>
09/01/94	V.P. Water & Sewer, '94	\$1,715,000	6.55%	J1-D1	12/01/14	\$145,000
09/01/96	V.P. Water & Sewer, '96	342,770	6.125-6.200%	J1-D1	12/01/16	41,000
09/01/97	Water Stone Boulevard	3,460,000	4.15-5.50%	J1-D1	12/01/17	980,000
09/01/98	Various Purpose	1,380,000	4.975%	J1-D1	12/01/18	385,000
09/01/00	Various Purpose	1,180,000	4.40-4.85%	J1-D1	12/01/20	545,000
10/01/01	Various Purpose	2,320,000	3.30-5.35%	J1-D1	12/01/21	1,185,000
10/01/02	Striker Road	1,525,000	2.00-5.10%	J1-D1	12/01/22	850,000
09/01/03	Various Purpose	2,635,000	2.00-4.75%	J1-D1	12/01/23	1,570,000
10/01/04	Various Purpose	213,950	1.74-4.75%	J1-D1	12/01/24	138,002
10/05/05	Shaker Road	5,400	4.40%	J1-D1	12/01/25	3,774
10/05/05	Utica Road	66,178	4.40%	J1-D1	12/01/25	46,254
10/11/07	Various Purpose	560,000	4.30-5.75%	J1-D1	12/01/27	445,000
09/04/08	Various Purpose	2,755,000	3.25-5.00%	J1-D1	12/01/28	2,275,000
10/01/11	Various Purpose*	555,810	0.75-4.625%	J1-D1	12/01/31	511,065
10/29/13	Bellbrook and Chenoweth	<u>311,000</u>	4.50%	J1-D1	12/01/33	<u>311,000</u>
		<u>\$19,025,108</u>				<u>\$9,431,095</u>

*This issue was purchase by the County Treasurer

GENERAL OBLIGATION NOTES
(Bond Anticipation Notes)

<u>Date of Issue</u>	<u>Current Date of Issue</u>	<u>Purpose</u>	<u>Original Amount of Issue</u>	<u>Interest Rate</u>	<u>Coupon Maturity</u>	<u>Amount Outstanding</u>
						NONE

Debt Table C-1
Summary of Debt Service Due on Outstanding Obligations
By Principal
(as of August 1, 2014)

<u>DATE</u>	<u>TIF BONDS</u>	<u>SPECIAL ASSESSMENT BONDS</u>	<u>GO BONDS</u>	<u>WATER REVENUE BONDS</u>	<u>SEWER REVENUE BONDS</u>	<u>OWDA</u>	<u>OTHER OBLIGATIONS*</u>	<u>TOTAL</u>	<u>% OF PRINCIPAL REMAINING</u>
12/31/14	\$25,000	\$1,025,998	\$1,635,000	\$0	\$0	\$347,765	\$322,268	\$3,356,031	92.19%
12/31/15	50,000	932,213	1,685,000	0	0	709,958	792,695	4,169,866	82.48%
12/31/16	850,000	964,479	1,730,000	0	0	729,657	824,472	5,098,608	70.60%
12/31/17	60,000	1,005,025	1,185,000	0	0	749,921	857,544	3,857,490	61.62%
12/31/18	60,000	771,644	1,205,000	0	0	770,768	84,652	2,892,064	54.89%
12/31/19	65,000	723,340	1,240,000	0	0	792,216	12,716	2,833,272	48.29%
12/31/20	70,000	750,169	1,265,000	0	0	814,281	12,716	2,912,166	41.51%
12/31/21	70,000	697,154	1,300,000	0	0	836,981	12,716	2,916,851	34.72%
12/31/22	80,000	544,338	1,330,000	0	0	860,337	12,716	2,827,391	28.13%
12/31/23	85,000	451,893	0	0	0	884,367	12,716	1,433,976	24.79%
12/31/24	90,000	269,568	0	0	0	909,091	12,716	1,281,375	21.81%
12/31/25	95,000	266,195	0	0	0	934,530	12,716	1,308,441	18.76%
12/31/26	100,000	272,900	0	0	0	960,705	12,716	1,346,321	15.63%
12/31/27	110,000	284,911	0	0	0	987,638	12,716	1,395,265	12.38%
12/31/28	115,000	257,005	0	0	0	1,015,350	12,716	1,400,071	9.12%
12/31/29	125,000	54,189	0	0	0	1,043,867	12,716	1,235,772	6.24%
12/31/30	130,000	56,464	0	0	0	767,123	12,716	966,303	3.99%
12/31/31	140,000	58,837	0	0	0	791,166	12,716	1,002,719	1.66%
12/31/32	150,000	21,894	0	0	0	0	6,358	178,252	1.24%
12/31/33	160,000	22,879	0	0	0	0	0	182,879	0.81%
12/31/34	170,000	0	0	0	0	0	0	170,000	0.42%
12/31/35	<u>180,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>180,000</u>	0.00%
TOTALS	<u>\$2,980,000</u>	<u>\$9,431,095</u>	<u>\$12,575,000</u>	<u>0</u>	<u>0</u>	<u>\$14,905,721</u>	<u>\$3,053,291</u>	<u>\$42,945,107</u>	

*Department of Development Loan, Capital Leases, Ohio Public Works Commission Loan

Debt Table C-2
Summary of Debt Service Due on Outstanding Obligations
By Total Debt Service
(as of August 1, 2014)

<u>Year</u>	<u>TIF</u> <u>Bonds</u>	<u>Special</u> <u>Assessment</u> <u>Bonds</u>	<u>General</u> <u>Obligation</u> <u>Bonds</u>	<u>Water</u> <u>Revenue</u> <u>Bonds</u>	<u>Sewer</u> <u>Revenue</u> <u>Bonds</u>	<u>OWDA</u>	<u>Other</u> <u>Obligations*</u>	<u>Total</u>	<u>% of</u> <u>Principal</u> <u>Remaining</u>
12/31/14	\$99,850	\$1,252,958	\$1,783,246	\$0	\$0	\$557,116	\$367,242	\$4,060,412	92.32%
12/31/15	197,263	1,335,509	1,936,315	0	0	1,114,231	878,838	5,462,156	82.00%
12/31/16	990,013	1,324,019	1,940,485	0	0	1,114,233	878,838	6,247,588	70.19%
12/31/17	192,600	1,318,310	1,350,181	0	0	1,114,231	878,838	4,854,160	61.01%
12/31/18	188,700	1,036,607	1,346,316	0	0	1,114,231	84,892	3,770,746	53.88%
12/31/19	189,800	951,627	1,356,140	0	0	1,114,232	12,716	3,624,515	47.03%
12/31/20	190,413	943,051	1,354,199	0	0	1,114,232	12,716	3,614,610	40.19%
12/31/21	185,863	852,891	1,361,671	0	0	1,114,232	12,716	3,527,373	33.52%
12/31/22	191,150	666,042	1,361,254	0	0	1,114,231	12,716	3,345,393	27.20%
12/31/23	190,950	547,513	0	0	0	1,114,232	12,716	1,865,411	23.67%
12/31/24	190,263	343,822	0	0	0	1,114,232	12,716	1,661,033	20.53%
12/31/25	189,413	327,745	0	0	0	1,114,232	12,716	1,644,105	17.42%
12/31/26	188,075	321,748	0	0	0	1,114,232	12,716	1,636,771	14.33%
12/31/27	191,413	320,661	0	0	0	1,114,232	12,716	1,639,021	11.23%
12/31/28	189,263	278,572	0	0	0	1,114,232	12,716	1,594,782	8.22%
12/31/29	191,625	63,322	0	0	0	1,114,232	12,716	1,381,895	5.60%
12/31/30	188,338	63,322	0	0	0	809,667	12,716	1,074,042	3.57%
12/31/31	189,725	63,323	0	0	0	809,666	12,716	1,075,430	1.54%
12/31/32	190,463	23,909	0	0	0	0	6,358	220,729	1.12%
12/31/33	190,550	23,909	0	0	0	0	0	214,459	0.72%
12/31/34	189,988	0	0	0	0	0	0	189,988	0.36%
12/31/35	<u>188,775</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>188,775</u>	0.00%
TOTALS	\$4,894,488	\$12,058,862	\$13,789,808	\$0	\$0	\$18,889,926	\$3,260,308	\$52,893,392	

*Department of Development Loan, Capital Leases, Ohio Public Works Commission Loan

Grant Anticipation Obligations

The County currently has no grant anticipation obligations outstanding.

Other Long Term Obligations

The County has no significant long-term obligations, including any lease obligations, other than its pension obligations discussed below and the debt obligations discussed above.

Further information regarding pension obligations may be found on pages 78-80 of the Warren County, Ohio Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2013.

RATINGS

This information may be found on page xviii of the Warren County, Ohio Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2013.

CONTINUING DISCLOSURE

The County plans to meet all of the continuing disclosure requirements to be in compliance with Securities and Exchange Commission Rule 15c2-12, as amended (the "Rule"). The County enters into a separate Continuing Disclosure Agreement or Certificate for each transaction which is subject to the provisions of the Rule. Currently under the terms of those agreements most annual financial information will be available by August 1 following the end of the fiscal year. See the Official Statement circulated for a specific issue for the exact continuing disclosure covenants of each issue. The County is in compliance with its continuing disclosure obligations.

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CONCLUDING STATEMENT

To the extent that any statements made in this Annual Statement involve matters of opinion or estimates, whether or not expressly stated, these statements are made as such and not as representations of fact or certainty, and no representation is made that any opinions or estimates in these statements will be realized. Information herein has been derived by the County from official and other sources and is believed by the County to be reliable, but such information other than that obtained from official records of the County has not been independently confirmed or verified by the County and its accuracy is not guaranteed.

This Annual Statement has been prepared by Warren County under the direction of the Warren County Board of Commissioners with the assistance of the Warren County Auditor.

COUNTY OF WARREN, OHIO

By: /s/ David G. Young
County Commissioner

By: /s/ Patricia Arnold South
County Commissioner

By: /s/ Tom Ariss
County Commissioner

By: /s/ Nick Nelson
County Auditor

Dated August 1, 2014

APPENDIX A

**FINANCIAL REPORTS
For 2013 and 2012**

WARREN COUNTY

OHIO



**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**
FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2013



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2013

*Nick Nelson
County Auditor*

*Prepared by the
Warren County Auditor's Office*



TABLE OF CONTENTS

WARREN COUNTY, OHIO

I INTRODUCTORY SECTION

A Letter of Transmittalvii
B List of Elected Officials xxi
C County Organizational Chart xxii
D Certificate of Achievement for Excellence in Financial Reporting..... xxiii

II FINANCIAL SECTION

A Independent Auditor’s Report.....1
B Management’s Discussion and Analysis.....5
C Basic Financial Statements:
 Government-wide Financial Statements:
 Statement of Net Position.....20
 Statement of Activities22
 Fund Financial Statements:
 Governmental Funds:
 Balance Sheet.....24
 Reconciliation of Total Governmental Fund Balances to Net Position of
 Governmental Activities26
 Statement of Revenues, Expenditures and Changes in Fund Balances28
 Reconciliation of the Statement of Revenues, Expenditures and Changes
 in Fund Balances to the Statement of Activities30
 Statement of Revenues, Expenditures and Changes in Fund Balance
 (Budget and Actual):
 General Fund31
 Senior Citizens Service Levy Fund32
 Board of Developmental Disabilities Fund.....33
 Proprietary Funds:
 Statement of Net Position34
 Statement of Revenues, Expenses and Changes in Fund Net Position38
 Statement of Cash Flows40
 Fiduciary Funds:
 Statement of Net Position44
 Statement of Changes in Net Position45
Notes to the Basic Financial Statements.....46

D Combining and Individual Fund Statements and Schedules:

Nonmajor Governmental Financial Statements:

Combining Balance Sheet	96
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	97
Combining Balance Sheet – Nonmajor Special Revenue Funds.....	98
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds.....	106
Combining Balance Sheet – Nonmajor Debt Service Funds.....	114
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Debt Service Funds.....	115
Combining Balance Sheet – Nonmajor Capital Projects Funds.....	116
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Capital Projects Funds.....	117
Individual Schedules of Revenues, Expenditures and Changes in Fund Balance (Budget and Actual):	

Major Governmental Funds:

<i>General Fund</i>	118
<i>Special Revenue Fund:</i>	
Senior Citizens Service Levy Fund.....	125
Board of Developmental Disabilities Fund.....	126
<i>Debt Service Fund:</i>	
Special Assessment Fund.....	127
<i>Capital Projects Fund:</i>	
County Road Projects Fund	128
County Construction Projects Fund.....	129

Nonmajor Governmental Funds:

<i>Special Revenue Funds:</i>	
Motor Vehicle and Gasoline Tax Fund.....	130
Human Services Fund.....	131
Dog and Kennel Fund	132
Law Library Resources Fund.....	133
Veteran’s Memorial Fund.....	134
Probation Supervision Fund.....	135
Common Pleas Mental Health Grant Fund.....	136

Nonmajor Governmental Funds (Continued):

Permissive Tax Fund	137
Domestic Shelter Fund.....	138
Real Estate Assessment Fund	139
Children's Services Board Fund.....	140
Crime Victim Grant Fund.....	141
Youth Services Subsidy Fund.....	142
Delinquent Real Estate Tax and Assessment Fund.....	143
Grant Fund	144
WC Technology Crimes Unit Fund.....	145
County Court Probation Department Fund.....	146
Donations Fund.....	147
Municipal Victim Witness Fund.....	148
Warren County Solid Waste District Fund	149
Workforce Investment Act Fund	150
Job Training Partnership Act Fund	151
Pass Through Grants Fund.....	152
Community Corrections Fund	153
Child Support Enforcement Fund	154
Emergency Management Fund	155
Community Development Fund.....	156
Sheriff Grants Fund	157
Indigent Guardianship Fund	158
Indigent Driver Fund	159
Drug Law Enforcement Fund	160
Law Enforcement Fund	161
Court Computerization Fund	162
Courts Special Projects Fund.....	163
Treatment Alternative to Street Crime (TASC) Grant Fund.....	164
Hazardous Materials Emergency Fund.....	165
Tactical Response Unit Fund.....	166
Enforcement and Education Fund.....	167
Rehabilitation Grants Fund.....	168
County Transit Fund	169

Debt Service Funds:

Tax Increment Financing Fund.....	171
State Ohio Public Works Commission (OPWC) Loan Fund.....	172
Radio System Bonds Fund.....	173
Tax Increment District Revenue Bond Fund	174

Nonmajor Governmental Funds (Continued):

Capital Projects Funds:

Water Extension Projects Fund.....	175
Sewer Extension Projects Fund	176
Airport Construction Fund.....	177
Redevelopment Tax Equivalent Fund.....	178

Permanent Fund:

Scheurer-Smith Trust Fund.....	179
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Internal Service Funds

Combining Statement of Net Position	182
Combining Statement of Revenues, Expenses and Changes in Fund Net Position	184
Combining Statement of Cash Flows	186

Fiduciary Funds – Agency Funds:

Combining Statement of Changes in Assets and Liabilities	190
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III

STATISTICAL SECTION

Net Position by Component - Last Ten Years S 2

Changes in Net Position - Last Ten Years..... S 4

Fund Balances, Governmental Funds - Last Ten Years S 8

Changes in Fund Balances, Governmental Funds - Last Ten Years S 10

Assessed Valuations and Estimated True Values of Taxable Property - Last Ten Years S 14

Property Tax Rates of Direct and Overlapping Governments - Last Ten Years S 16

Principal Taxpayers - Real Estate Tax - Current Year and Nine Years Ago S 18

Principal Taxpayers - Public Utilities Personal Property Tax - Current
Year and Nine Years Ago..... S 19

Property Tax Levies and Collections - Last Ten Years..... S 20

Taxable Sales By Industry (Category-Cash Basis) - Last Ten Years S 22

Ratio of Outstanding Debt By Type - Last Ten Years S 24

Ratios of General Bonded Debt Outstanding - Last Ten Years..... S 26

Computation of Direct and Overlapping Debt Attributable to
Governmental Activities - Current Year S 29

Debt Limitations - Last Ten Years S 30

Pledged Revenue Coverage - Last Ten Years S 32

Demographic and Economic Statistics - Last Ten Years S 34

Principal Employers - Current Year and Nine Years Ago S 37

Full Time Equivalent Employees by Function - Last Ten Years S 38

Operating Indicators by Function - Last Ten Years S 42

Capital Asset Statistics by Function - Last Ten Years S 52



Introductory Section



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June 25, 2014

To the Citizens of Warren County, Ohio:

I am pleased to submit the Comprehensive Annual Financial Report (CAFR) for Warren County, Ohio (the "County") for the fiscal year ended December 31, 2013. The report has been prepared in conformity with generally accepted accounting principles (GAAP) and guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA).

Introduction

The preparation of this report represents a commitment by Warren County to conform to nationally recognized standards of excellence in financial reporting. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County, especially the County Auditor's Office. To the best of our knowledge and belief, the enclosed data, as presented, is accurate in all material respects, is presented in a manner designed to fairly set forth the financial position and results of operations of the County and includes all disclosures necessary to enable the reader to gain an understanding of the County's financial activity.

The Reporting Entity:

The accompanying basic financial statements comply with the provisions of GASB Statement No. 14, *"The Financial Reporting Entity,"* as amended by GASB Statement No. 61 *"The Financial Reporting Entity: Omnibus; an amendment of GASB Statements No. 14 and No. 34,"* in that the financial statements include all the organizations, activities and functions of the primary government (the County) and legally separate entities (component units) for which the County is financially accountable. Production Services Unlimited, an adult workshop and the Warren County Transportation Improvement District have been included as discretely presented component units of the County due to the significant relationship with the County.

A thorough presentation of the County's reporting entity is contained in Note 1 of the basic financial statements.

***Letter of Transmittal
For the Year Ended December 31, 2013***

County Organization and Services:

Warren County is located in the southwestern part of the state, approximately 20 miles north of Cincinnati and 15 miles south of Dayton. It is also located within a day's drive for 65% of the U.S. population. Its 400 square mile area serves a residential population estimated at 219,169 (2013 U.S. Census Bureau Estimate). The County includes 11 townships, 10 villages and 7 cities. The County has only those powers conferred upon it by Ohio statutes. A three member Board of County Commissioners is elected at large in even numbered years for overlapping four-year terms. The Board of County Commissioners serves as the taxing authority, the contracting body, and the chief administrator of public services for the County.

The Board of County Commissioners prepares and adopts the annual operating budget and makes the annual appropriation measure for expenditures of all County funds. In addition to the Board of County Commissioners, the offices of the County Auditor and County Treasurer are included in the category of general government and are of particular importance to the financial affairs of the County.

The County Auditor is elected to a four-year term and serves as the chief fiscal officer for the County and the tax assessor for all political subdivisions within the County. According to state law, a complete reappraisal must be conducted every six years as well as a triennial update every third year between reappraisals. Upon collection by the County Treasurer, the County Auditor is responsible for distributing certain taxes to various political subdivisions including municipalities, villages, townships, school and library districts, special districts and county agencies.

As chief fiscal officer, the County Auditor must certify that funds for all contracts and obligations of the County have been lawfully appropriated and are available or in the process of collection before the contract or obligation is binding upon the County. In addition, the Auditor is also the central disbursing agent, who by the issuance of County warrants distributes funds to creditors in payment of liabilities incurred by the County. The Auditor is also responsible for the County payroll and has other statutory accounting responsibilities. He is, by State law, Secretary of the County Board of Revision, the County Budget Commission and the Administrator and Supervisor of the County Data Processing Board.

The County Treasurer is also elected to a four-year term and is the custodian of all County funds. The Treasurer is responsible for collecting all tax monies, applying payments to the appropriate tax accounts and investing all available idle County funds as specified by Ohio law. The Treasurer is the distributing agent for expenditures authorized by the Board of County Commissioners upon the Auditor's warrant. The Treasurer must submit daily reports showing receipts, payments and balances to the County Auditor. The Treasurer is a member of the County Board of Revision and the County Budget Commission. The Budget Commission plays an important part in the financial administration of the County government, as well as all political subdivisions throughout the County.

The other elected officials serving four year terms are the Prosecuting Attorney who serves as the third and final member of the County Budget Commission, the Clerk of Courts, the Recorder, the Sheriff, the Engineer and the Coroner. Five Common Pleas Court Judges and two County Court Judges are elected to six-year terms. There is currently a vacant seat in County Court.

***Letter of Transmittal
For the Year Ended December 31, 2013***

The County provides its citizens with a wide range of services that include human and social services, health and community assistance related services, law enforcement, civil and criminal justice system services, road and bridge maintenance and other general and administrative support services. The County also operates a water distribution system, a wastewater collection and treatment system, and a storm water management system which are accounted for as enterprise funds.

Economic Outlook

Population & Housing:

The most recent Warren County population estimate is 219,169 persons, which is an increase of 6,476 persons or 3.04% from 212,693 persons in the 2010 Census. The annualized percent change is +1.98%, which is greater than +0.72% for the U.S. and +.15% for Ohio. Warren County's population estimate ranks as the 12th largest of all Ohio counties.

The Housing Count estimate for Warren County is an estimated 82,082 units, which is an increase of 239 units or .29% compared to 81,843 units previously. Nationally, home ownership is 66%.

Education:

Warren County residents have outstanding private and public educational opportunities. Several high quality private preschools operate in Warren County and each public school district offers preschool. There are eight public school districts, a vocational school district in Warren County, and another vocational school district that services Warren County. All of these districts are well known for their high student achievement. In addition, there are a number of private and parochial elementary schools and one parochial high school in Warren County. A fully online digital school that serves students in grades 7-12 also exists. Sinclair Community College operates the Courseview Campus in Mason. Warren County residents also have easy access to classes, in and out of the County, from the University of Cincinnati, University of Dayton, Wilmington College, Cincinnati State and Miami University.

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2013

A summary of Warren County's growth is demonstrated in the following tables:

<u>Year</u>	<u>Number of County Building Permits Issued</u>	<u>Projected Cost</u>
2003	2,582	\$297,523,925
2004	2,889	306,680,539
2005	2,761	436,059,744
2006	2,261	394,932,273
2007	1,990	363,240,260
2008	1,472	308,926,694
2009	1,282	200,431,947
2010	1,283	175,266,801
2011	1,183	199,906,991
2012	1,235	199,172,105
2013	1,479	310,214,110

Source: Warren County Building Inspection Department

In 2013, Although Warren County's assessed values of new construction showed a slight increase over 2012, it still continues to reflect the slow economic recovery occurring across the Country. New construction assessed values increased overall by 4.2%. Residential new construction increased 4.2%. Industrial new construction increased by 200.7%, while Commercial new construction decreased 6.8% as shown in the following table.

Warren County New Construction Assessed Values

<u>Tax Year</u>	<u>Residential</u>	<u>Industrial</u>	<u>Commercial</u>	<u>Total</u>
2003	\$172,025,920	\$2,100,170	\$13,153,070	\$187,279,160
2004	186,940,160	4,390,530	21,936,110	213,266,800
2005	191,779,120	1,844,250	17,258,530	210,881,900
2006	216,569,450	1,131,490	20,247,540	237,948,480
2007	189,199,200	3,088,200	16,010,380	208,297,780
2008	123,984,600	1,435,780	42,954,840	168,375,220
2009	85,442,230	3,460,030	20,518,460	109,420,720
2010	48,882,970	986,150	12,965,610	62,834,730
2011	51,214,920	1,144,450	10,424,590	62,783,960
2012	45,430,430	622,620	11,037,950	57,091,000
2013	47,257,820	1,872,110	10,366,690	59,496,620

Industrial/Commercial new construction assessed values do not include abated or exempted property
Source: Warren County Auditor's Office

WARREN COUNTY, OHIO

Letter of Transmittal

For the Year Ended December 31, 2013

Communities

Waynesville, located in the northwest part of the County is recognized as “The Antique Capital of the Midwest”. Main Street is home to numerous shops and restaurants that attract visitors from around the world. Waynesville hosts annually the Ohio Sauerkraut Festival which attracts approximately 350,000 visitors over 2 days in October each year.

Lebanon is the home of many historic interests in the County. The Golden Lamb, Ohio’s oldest inn, dating from 1803 and boasting an extraordinary guest list of many famous Americans including Henry Clay, Mark Twain, Charles Dickens and eleven Presidents of the United States. The Glendower State Memorial, a Greek Revival Mansion which was constructed in the early nineteenth century, is a showplace of elegant Empire and Victorian furnishings. The Warren County Historical Society Museum, acclaimed as one of the nation's outstanding County museums, has displays of early life of the area, a Shaker exhibit and a library with an unusually fine collection of genealogical information.

Lebanon is known for its many antique stores, specialty shops and its quaint historical atmosphere. Walking tours through historical districts are available throughout the year. Lebanon’s Christmas Festival which features Ohio’s largest Horse Drawn Carriage Parade with 160+ units has become a seasonal favorite attracting 200,000 visitors for the one-day event. Other Lebanon favorites include the Applefest, Blues Fest, and a Scenic Railroad Passenger Train. Lebanon also hosts one of the largest YMCA’s in the world and it offers virtually all forms of indoor and outdoor athletic facilities. The 126-acre site includes a 220,000 sq. ft. facility with meeting rooms, pools, gym, tennis courts, health club facilities and sports fields.

The City of Springboro’s growth and development is expected to continue to exceed the national and state average due to the City’s physical location along Interstate 75 between Cincinnati and Dayton. Over 500 businesses call Springboro home, including corporate headquarters, branch offices and bustling distribution and retail/service establishments. Springboro’s downtown historic district was placed on the National Register of Historic Places. Springboro is also rich in history and arts. Recognized as perhaps the most traveled route to freedom, hundreds, maybe thousands, of runaway slaves passed through Cincinnati and Warren County on the Underground Railroad. The mostly Quaker communities of Springboro hosted numerous secret stops along the trail. Much of this history has been preserved through the collection of documents, maps, and artifacts at the Springboro Historical Society Museum. Groups can schedule guided tours with costumed re-enactors or pick up a walking tour brochure from the Springboro Chamber of Commerce and experience living history with a self-guided walking tour of the community’s 27 documented safe houses.

The City of Mason is the largest city in Warren County. Mason is located between the Cincinnati region’s two most vital commerce corridors, Interstates 71 and 75, just north of the I-275 beltway. Mason is thriving with over 500 businesses and top ranked schools. In 2013 Money Magazine named Mason as 7th on their list of the Best Places to Live. Mason is home to some of the biggest attractions in the County: Kings Island amusement park, Great Wolf Lodge and Conference Center, Golf Center at Kings Island and the annual Western & Southern Open, just to name a few. The Alverta Green Museum, operated by the Mason Historical Society, keeps the city in touch with its historical roots.

WARREN COUNTY, OHIO

Letter of Transmittal

For the Year Ended December 31, 2013

History meets art in the City of Franklin. With three indoor murals and six outdoor murals – there’s a reason the town is known as the “city of murals.” Driving tours of the murals also reveal a glimpse at the first three-story building west of the Alleghenies and the third Roebling suspension bridge in the County.

Sales Tax Receipts and the General Fund

The County’s 1% sales tax revenues generated \$32,701,492. This is an increase of 6.78% over 2012. This is the fourth consecutive year for an increase in sales tax revenues. When comparing percentage increases on an annual basis, the County benefited from a 7.98% increase in 2012 and a 4.23% increase in 2011. The County anticipates sales tax revenues remaining strong, which will help to offset the anticipated decreases in local government funds and investment income.

Travel and Tourism

Warren County, Ohio is an entertaining, energetic, and enriching travel destination, where visitors can experience a wide variety of attractions, events, history and outdoor activities. “Ohio’s Largest Playground” isn’t just a slogan, it is a promise. Located between Cincinnati and Dayton, visitors can do more in a 30-mile radius than anywhere else in Ohio. It’s a big County - come out and play!

Approximately seven miles southeast of Lebanon on the east bank of the Little Miami River is Fort Ancient, a state memorial operated by the Ohio Historical Society. Fort Ancient is a renowned North American archaeological site and features evidence of two outstanding prehistoric American Indian cultures dating back more than 2,000 years. Fort Ancient is a designated National Historic Landmark and is on the finalist list for World Heritage Status. The 764-acre memorial park offers a museum, hiking, picnicking, scenic vistas and shelter houses.

Warren County offers bike trails and hiking trails along the Little Miami Scenic River, as well as several canoe liveries that offer a variety of canoe trips. The 70-mile area along the Little Miami River, which is mostly in Warren County, has been designated a Scenic River Area by the federal government. Whether by bike, rollerblade, hiking boot or horseback, the paved and mostly shaded Little Miami Scenic Trail offers a beautiful setting for catching a breath of fresh air.

While Warren County’s anchor attraction is most notably Kings Island Amusement Park, we have an abundance of activities to choose from including: TPC Riverbend Golf Course, The Golf Center at Kings Island, LaComedia Dinner Theater, The Beach Waterpark, and the Great Wolf Lodge with 400 themed rooms and a 79,000 sq. ft. indoor water park brings additional visitors to its year-round indoor water park resort and conference center. The Ozone Zipline Adventures, the largest canopy zipline tour in the Midwest, offers visitors 12 zip lines ranging in length from 250ft. to 1300ft. with heights ranging from 10ft. to 200ft. Two half mile lines actually cross the Little Miami River for an amazing view. Miami Valley Gaming offers 1,600 gaming machines, a 5/8 mile horse racing track, and four delectable restaurants. Once you’ve done all of that head over to Valley Vineyards Winery & Brewery for a weekend cookout that includes great food, fine wines, and craft beers.

***Letter of Transmittal
For the Year Ended December 31, 2013***

While 2013's economy presented some challenges to the hospitality industry, over all it was a good year as lodging tax collections retained by the County as administrative fees were up 9.1% over the previous year.

Major Initiatives and Future Outlook

Warren County has several major initiatives in process that will result in a continued strong and vibrant future outlook.

- Our County Engineer's Office completed over \$12.4 million worth of roadway improvements in 2013 and has an estimated \$89.6 million of scheduled and anticipated road improvements to be completed in 2014 through 2018. There are an additional \$300 million of roadway and bridge improvements identified by the County Engineer that are being prioritized for future years. Noteworthy improvements: road and intersection realignments on Union Road and Greentree Road, improvements to Wilkens Boulevard and extension of Innovation Way. The County Engineer is also working with the Warren County Transportation Improvement District on the following: (A) Working on a series of improvements to the Mason-Montgomery Road/Fields-Ertel Road I-71 Interchange area; (B) Final construction and right-of-way plans to complete the Western Row Road I-71 Interchange area; (C) Widening of Socialville-Fosters Road between Innovation Way and Columbia Road and over I-71; (D) Completion of the SR 73 Interchange on I-75; and (E) Continuation of ODOT's improvements to the I-75 corridor between I-275 and Dayton.
- Increased demand for public services as a result of heavy population growth in Warren County is driving the need for facilities expansion, renovation, and/or remodeling. Facilities Management (WCFM) is currently addressing the County's overall space planning and property issues with several large projects which include:
 - **Justice Drive Office Building Project** (*new construction*): A 52,000 square foot office building has been designed in-house by WCFM which will be home to the Prosecutor's Office, Board of Elections, Common Pleas Court Services, Emergency Services, 9-1-1 Dispatch and Sheriff's Office sally port. The project is currently under construction with an anticipated occupancy of late-summer 2014. This project will unify the operations of each of the individual tenants under one roof and allow for a minimum 10-year growth plan. Currently, the tenant's employees are scattered among multiple spaces and/or buildings in facilities that no longer meet the demands or space requirements of their respective operation. The project's construction budget is approx. \$6.5 million and is expected to be delivered on-time and on-budget. The building is also physically attached to the Court's Building by an internal, pedestrian connector which allows the newly completed Deputy Station to serve public entry and security for both buildings. Particular attention was paid in delivering a building of sound construction, which is easily maintained, and high-performance, which realizes energy efficiency in the design of its components. One unique aspect of the project is the amount of self-perform work being undertaken by WCFM. As an example, all of the casework, millwork, and furniture is being manufactured in the WCFM woodworking shop located on the main governmental campus by our employees.

Letter of Transmittal

For the Year Ended December 31, 2013

- **Common Pleas Court Renovation and Refurbishment:** This project is being performed in several phases due to the work being performed in an occupied and active Courts facility. Phase I is close to being complete and incorporates the complete re-design of the main Lobby, Deputy Station, and the relocation of the Court's Assignment Commissioners; refurbishment of all public corridors and restrooms; and the re-design and renovation of the oldest General Division Courtroom, dating from the 1970s. Phase II design-work will begin in late-spring 2014 and encompass the areas being vacated by the relocation of tenants to the new construction underway and the continued renovation of the remaining Common Pleas Courtrooms. The vacated space will allow the existing, essential court functions to expand including the addition of a new General Division Common Pleas Courtroom and Chamber. Also, a major part of Phase II will be the complete relocation of the County Court operation to the Courts Building. By unifying all Courts' activities under one roof, efficiencies will be realized by the utilization of a single entry point and Deputy Station and the consolidation of the Clerk of Courts operations. The entire project will be designed in-house by WCFM and the majority of the work will be self-performed by the skilled tradesmen in the department.
- **Common Pleas Court Energy Efficiency Project:** This project primarily consists of the re-design and replacement of the facility's aging HVAC system; partial replacement of the window glazing system; and replacement of restroom fixtures to conserve water. This project is in conjunction with the above mentioned Common Pleas Court Renovation and Refurbishment.
- **320 E. Silver Street Office Building Renovation:** This project, located on the County's old campus, is close to completion with the renovation of the public corridors and restrooms and the relocation of County tenants to new office space. Primary tenants of the building include: OSU Extension; State of Ohio Parole; Juvenile Justice Probation; Veterans' Services; Soil & Water Conservation; and the PUCO. The remaining square footage in the building is currently being utilized for storage and staging for the new building currently under construction and, in the future, allow for consideration of additional tenant(s). The interior and exterior renovation and remediation of this property enabled the County to consolidate tenants in one building and provide more useable and efficient office space. As a result, two County buildings, which were in poor condition and had become costly to maintain and operate, were able to be closed and de-commissioned.

Letter of Transmittal

For the Year Ended December 31, 2013

- **Preventive Maintenance and Life-Cycle Projects:** In addition to the above construction projects, assessments have been performed at each facility to determine the status and condition of building systems. These systems are primarily comprised of electrical, HVAC, plumbing, and the building envelope. To avoid failure and allow for phased, end-of-life replacement, planning has been put in place to gradually address these systems and ease the impact on capital expenditure. These are ongoing, year-over-year projects which allow the County to properly maintain and plan for systems replacement or retrofit. Currently, WCFM is involved in several systems projects which include a migration of our controls system to direct digital; replacement of an aging chiller at the County Jail; retrofit of our east campus with LED parking lot lighting with onboard sensors for energy efficiency; various re-roofing projects; and other similar projects.
- **Master Planning:** Many of the above listed projects currently in process will aid in reducing the pressure on our County offices which have grown beyond their current space allocation and ability to provide required services with efficiency and optimal productivity. In particular, the Common Pleas Court building was originally constructed in 1972 with an addition in 1989. The County has more than doubled its population since 1989, yet Court functions are still housed within the same square footage and aging facility. Our Master Planning during the past year has yielded a positive outcome in determining how best to accommodate the reorganization and space needs within our existing facilities and the requisite construction of a new office building. The largest of our projects currently in planning or construction will remedy our Courtroom and most office space requirements for the short and long-term in regard to increased demand for County services. As mentioned previously, these projects are, or will be, designed by the architectural division of WCFM and much of the construction is, or will be, self-performed by our staff. The goal is to provide a long-term plan of action for County government at significant cost savings, resulting in a strong fiscal outcome.
- **Digital Radio System:** The physical space for the County's new digital radio system server room has just been completed in preparation for the install of the new Countywide Public Safety Radio System to be placed in operation in 2014.

Financial Information

This is the eleventh year the County has prepared financial statements following GASB Statement 34, "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments."

As part of this reporting model, management is responsible for preparing Management's Discussion and Analysis (MD&A) of the County. This discussion appears after the Independent Auditor's Report in the financial section of this report. MD&A provides an assessment of the County's finances for 2013. The analysis focus in the MD&A is on major funds.

***Letter of Transmittal
For the Year Ended December 31, 2013***

Fiduciary Funds

Fiduciary funds account for assets held by Warren County in a trustee capacity or as an agent for individuals, private organizations and other government units. The fiduciary funds which Warren County maintains are agency funds and an Unclaimed Money fund which is a private purpose fund. At December 31, 2013, assets in agency funds totaled \$322,266,407 and assets of the Unclaimed Money fund totaled \$414,876.

Internal Control, Budgetary Control and the Accounting System:

Development of the County's accounting system included substantial consideration of the adequacy of the internal accounting controls. Internal accounting controls are designed to provide reasonable but not absolute assurance that:

1. The County's assets are protected against loss and unauthorized use or disposition; and
2. Reliable financial reports for preparing financial statements and providing accountability for assets are maintained.

The concept of reasonable assurance states that internal controls should be evaluated applying the following criteria:

1. The expense associated with providing the internal controls should not exceed the benefits likely to be derived from their implementation; and
2. The evaluation of the offsetting costs and benefits involves estimates and judgment by the County Administration and members of the Auditor's office.

All internal control evaluations occur within this framework. It is the belief of the administrative and financial management personnel that the County's financial controls adequately safeguard existing assets and provide reasonable assurance of the proper recording of financial transactions.

The Accounting Department of the County Auditor's Office is responsible for the auditing and analysis of all purchase orders and vouchers of the County. Accounting Department personnel review the purchase orders and vouchers to ensure the availability of monies in the proper funds and accounts prior to the certification and payment of approved invoices. The County utilizes a fully automated accounting system as well as an automated system of controls for capital assets and payroll. These systems, coupled with the review and examination performed by the County Auditor's Office, ensure that the financial information generated is both accurate and reliable.

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2013

Budgetary appropriations for the operation of the County's departments are established through the adoption of the annual appropriation resolution by the Board of County Commissioners. All disbursements and transfers of cash between funds require appropriation authority from the County Commissioners. Budgets are controlled at the object level within the department or organizational unit, by function and by fund. Purchase orders are requested by authorized department personnel and encumbered prior to their release to vendors. A computerized certification system allows the Auditor's Office to ascertain the status of appropriations prior to authorizing purchases.

Accounting System and Budgetary Control

The County's accounting system is organized on a "fund" basis. Each fund is a distinct self-balancing accounting entity. Day-to-day accounting records are maintained on a basis other than GAAP. For financial reporting purposes, the accounting records are converted to the modified and full accrual basis for all applicable funds. On the modified accrual basis, revenues are recognized when measurable and available, and expenditures are recognized when goods and services are received. On the full accrual basis, revenues are recognized when measurable and earned; expenses are recognized when incurred.

The Board of County Commissioners adopts the annual budget for the County by March 31. All disbursements and transfers of cash between funds require appropriation authority from the Commissioners. Budgets are controlled at the major object level within a department and fund. All purchase orders must be approved by a majority of the Board of Commissioners, then the necessary funds are encumbered and the purchase order released to the vendor. Those purchase orders which exceed the available appropriation are rejected until additional funds are secured. The accounting system used by the County provides daily updates to expenditure and encumbrance files making available to all users details on year-to-date expenditures and encumbrances versus the original appropriations plus any additional appropriations made to date. These files are used to ascertain the status of a division's appropriation prior to authorizing additional purchases.

The basis of accounting and the presentation of the various funds utilized by Warren County are fully described in Note 1 of the basic financial statements.

Debt Administration

At December 31, 2013, gross general obligation bonds outstanding, excluding debt reported in the enterprise funds, totaled \$12,723,008. Ratios related to the County's debt position are presented below:

Net General Obligation Bonded Debt	\$7,406,549
Net Debt Per Capita	\$33.79
Net Debt to Assessed Value	.13%
Net Debt to Estimated Actual Value	.0481%

The outstanding debt is primarily related to repayment of the proceeds of monies used to improve our road and bridge infrastructure including the design and engineering as well as a booster station upgrade to the I-71 Fields-Ertel Road/Mason-Montgomery Road interchange, road and bridge infrastructure improvements to the I-71 Western Row Road interchange, and a Countywide public safety radio system upgrade.

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2013

The County maintains an underlying "Aa1" rating from Moody's Investors Service, Inc. All bonds of the County are general obligation debt and are backed by its full faith and credit, except water and sewer bonds, which are backed by revenues of utility billings and the Tax Increment District Revenue Bond, which is secured solely from the revenues generated from the service payments in lieu of taxes.

Other Information

Independent Auditor's Opinion

The County had an independent audit of all funds performed by the State Auditor for the year ended December 31, 2013. The opinion of the Auditor appears in the financial section of this report.

GFOA Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Warren County for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2012. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report whose contents conform to program standards. Such comprehensive annual financial reports must also satisfy both generally accepted accounting principles (GAAP) and applicable legal requirements.

A Certificate of Achievement is valid for one year only. Warren County has received a Certificate of Achievement for the last 22 years (1991 - 2012). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to the GFOA for consideration for a Certificate of Achievement for 2013.

***Letter of Transmittal
For the Year Ended December 31, 2013***

Acknowledgments

The publication of this report is a continuation of the level of professionalism the Warren County Auditor's office has strived to attain and it significantly increases the accountability of Warren County government to its taxpayers.

The preparation of this comprehensive annual financial report would not have been possible without the cooperation of the County elected officials and their staff. I would also like to recognize the following people for their exceptional contribution to this effort.

Robyn Crisenbery, Auditor's Office, Director Financial Operations	
Patti Taulbee, Auditor's Office	Amanda Stephens, Auditor's Office
Brenda Quillen, Auditor's Office	Donald J. Schonhardt and Associates, Inc.
Gary Browning, Data Processing Director	

Sincerely,



Nick Nelson,
Warren County Auditor



WARREN COUNTY, OHIO

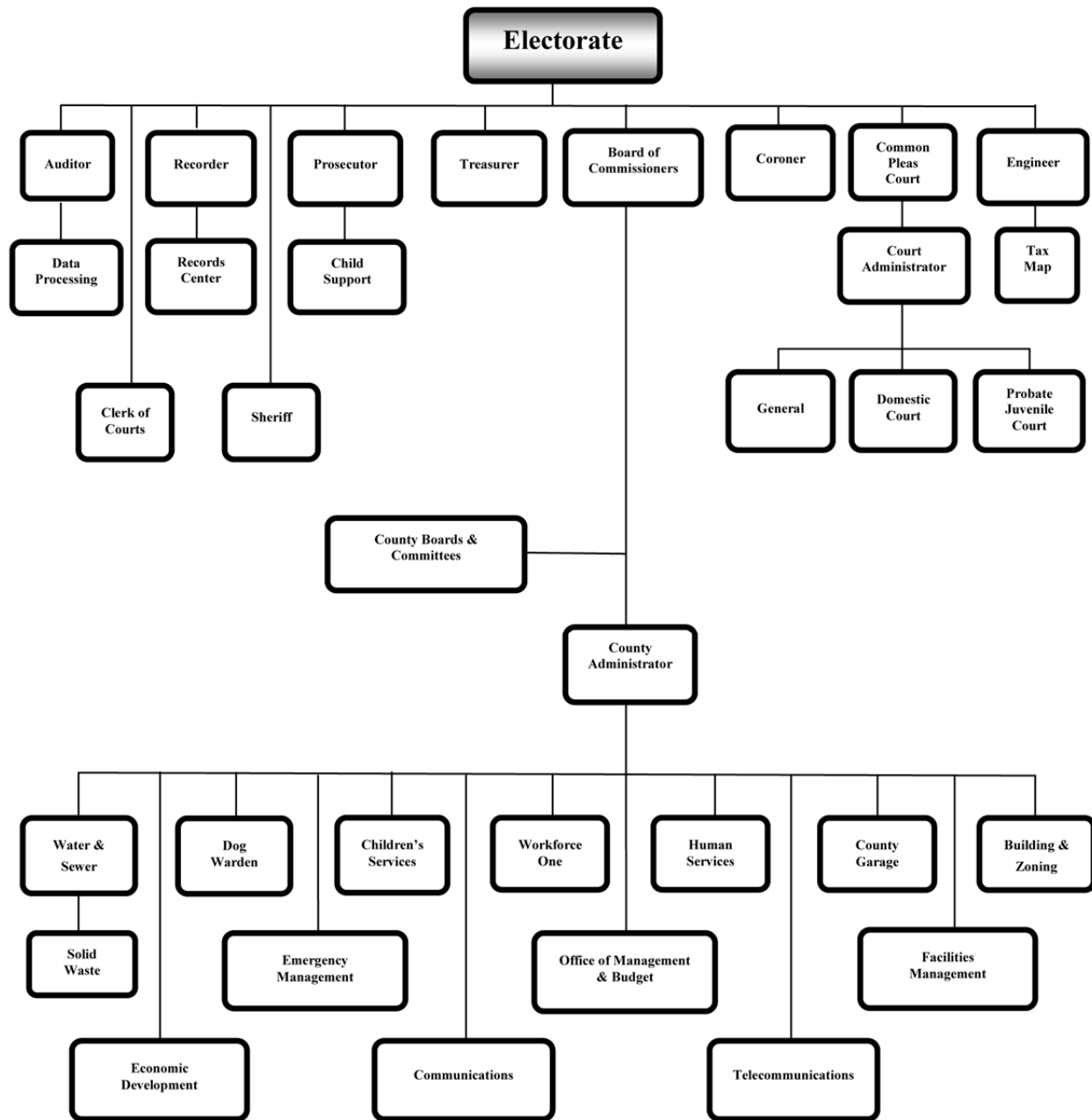
*List of Elected Officials
For the Year Ended December 31, 2013*

Office Held	Name of Official
Auditor	Nick Nelson
Clerk of Courts	James L. Spaeth
Commissioners	Pat Arnold South Tom Ariss David G. Young
Coroner	Russell Uptegrove
Engineer	Neil Tunison
Prosecutor	David P. Fornshell
Recorder	Linda Oda
Sheriff	Larry L. Sims
Treasurer	Jim Aumann

JUDGES

Common Pleas Judges: General Division	Donald E. Oda James L. Flannery Robert W. Peeler
Domestic Relations	Tim Oliver
Juvenile/Probate	Joseph Kirby
County Court Judge	Gary A. Loxley

*County Organizational Chart
For the Year Ended December 31, 2013*



County Boards and Committees

County Budget Commission Board
Board of Developmental Disabilities
Soldiers' Relief Commission

Data Processing Board
Records Commission
Microfilming Board

Planning Commission
Board of Revision
Board of Elections



Government Finance Officers Association

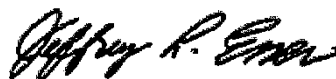
**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Warren County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2012



Executive Director/CEO



Financial Section





Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Warren County
406 Justice Drive
Lebanon, Ohio 45036

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Warren County, Ohio (the County), as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of the discretely presented component unit, Production Services Unlimited, Inc. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for the County, is based solely on the report of other auditors. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement. The other auditors audited the financial statements of Production Services Unlimited, Inc. in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Warren County, Ohio, as of December 31, 2013, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Senior Citizen Service Levy, and Board of Development Disabilities Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matter

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis*, listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

Supplementary and Other Information

Our audit was conducted to opine on the County's basic financial statements taken as a whole.

The introductory section, the financial section's combining statements, individual fund statements and schedules and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these statements and schedules to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling statements and schedules directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, these statements and schedules are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2014, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

Columbus, Ohio

June 25, 2014



The discussion and analysis of Warren County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2013. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, notes to the basic financial statements and financial statements to enhance their understanding of the County's financial performance.

FINANCIAL HIGHLIGHTS

Key financial highlights for 2013 are as follows:

- In total, net position increased \$9.0 million. Net position of governmental activities increased \$10.7 million, which represents a 4.8% increase over net position of 2012. Net position of business-type activities decreased \$1.7 million or .8% from net position of 2012.
- General revenues accounted for \$94.5 million in revenue or 58.3% of all revenues. Program specific revenues in the form of charges for services, grants and contributions accounted for \$67.7 million or 41.7% of total revenues of \$162.3 million.
- The County had \$125.2 million in expenses related to governmental activities; \$41.4 million of these expenses were offset by program specific charges for services, grants or contributions.
- Among major funds, the general fund had \$66.6 million in revenues and \$55.0 million in expenditures. The 2013 revenues increased 4.9% or \$3.1 million from 2012. The expenditures decreased .2% or \$123,076. The general fund balance at year-end totaled \$28.5 million.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts – *management's discussion and analysis*, the *basic financial statements*, and an optional section that presents *combining statements* for nonmajor governmental funds. The basic financial statements include two kinds of statements that present different views of the County:

These statements are as follows:

The Government-Wide Financial Statements – These statements provide both long-term and short-term information about the County's overall financial status.

The Fund Financial Statements – These statements focus on individual parts of the County, reporting the County's operations in more detail than the government-wide statements.

The financial statements also include notes that provide more detailed data and explain some of the information in the financial statements.

Government-wide Statements

The government-wide statements report information about the County as a whole, including Production Services Unlimited, Inc. and the Transportation Improvement District, the County's discretely presented component units, using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the County's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the County's net position and how it has changed. Net position (the difference between the County's assets and liabilities) are one way to measure the County's financial health or position.

- Over time, increases or decreases in the County's net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the County, you need to consider additional nonfinancial factors such as changes in the County's tax base and the condition of County capital assets.

The government-wide financial statements of the County are divided into two categories:

- ***Governmental Activities*** – Most of the County's programs and services are reported here including public safety, health, human services, community and economic development and public works.
- ***Business-Type Activities*** – These services are provided on a charge for goods or services basis to recover all of the expenses of the goods or services provided. All of the County's enterprise activities are reported as business-type activities.

Separately issued audit reports containing financial statements are available from Production Services Unlimited, Inc. at 575 Columbus Avenue, Lebanon, Ohio 45036 and the Secretary/Treasurer of the Transportation Improvement District at 210 W. Main Street, Lebanon, Ohio 45036.

Fund Financial Statements

The fund financial statements provide more detailed information about the County's most significant funds, not the County as a whole. Funds are accounting devices that the County uses to keep track of specific sources of funding and spending for particular purposes. The County's major governmental funds are the General Fund, Senior Citizens Service Levy Fund, the Board of Developmental Disabilities Fund, the Special Assessment Fund, the County Road Projects Fund and the County Construction Projects Fund. The County's major enterprise funds are the Water Fund, Sewer Fund, Storm Water Fund, Sheriff Fund and the Communications Rotary Fund.

Governmental Funds - Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of expendable resources, as well as on balances of expendable resources available at the end of the year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains a multitude of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

Proprietary Funds - The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses five enterprise funds to account for water, sewer, storm water, sheriff, and the communications rotary operations. All five of the enterprise funds are reported as major funds.

Internal Service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County's internal service funds report on County departments' vehicle maintenance, self-insurance programs for employee medical benefits, workers' compensation, property and casualty insurance and gasoline purchases.

Fiduciary Funds - Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The County's fiduciary funds are a private purpose trust fund and agency funds.

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FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The table below provides a comparison of 2013 to 2012 for both the Governmental and Business-type

	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
Current and other assets	\$205,872,809	\$195,582,537	\$30,978,771	\$28,362,026	\$236,851,580	\$223,944,563
Capital assets, Net	115,992,035	110,285,789	207,249,860	212,010,914	323,241,895	322,296,703
Total assets	<u>321,864,844</u>	<u>305,868,326</u>	<u>238,228,631</u>	<u>240,372,940</u>	<u>560,093,475</u>	<u>546,241,266</u>
Long-term debt outstanding	32,979,273	27,641,023	16,216,262	16,588,687	49,195,535	44,229,710
Other liabilities	9,325,794	9,891,532	1,993,059	2,028,824	11,318,853	11,920,356
Total liabilities	<u>42,305,067</u>	<u>37,532,555</u>	<u>18,209,321</u>	<u>18,617,511</u>	<u>60,514,388</u>	<u>56,150,066</u>
Deferred Inflows of Resources	45,282,904	44,793,046	0	0	45,282,904	44,793,046
Net position						
Net investment in capital assets	91,841,230	91,645,601	192,001,095	196,276,896	283,842,325	287,922,497
Restricted	118,558,889	112,180,708	0	0	118,558,889	112,180,708
Unrestricted	23,876,754	19,716,416	28,018,215	25,478,533	51,894,969	45,194,949
Total net position	<u>\$234,276,873</u>	<u>\$223,542,725</u>	<u>\$220,019,310</u>	<u>\$221,755,429</u>	<u>\$454,296,183</u>	<u>\$445,298,154</u>

Total Net Position increased by \$8,998,029.

Current and other assets ended the year with an increase of \$12.9 million. Cash and cash equivalents increased \$9.2 million in part due to Board of Developmental Disabilities increase of \$4.0 million and an increase of \$2.8 million in County Construction Projects. The increase for County Construction Projects was due in part to the County Commissioners fully funding the construction of the Justice Drive Office Building, funding for telecommunication upgrades/ongoing maintenance and receipt of a settlement for prior year maintenance deficiencies at the Warren County Fairgrounds. Cash and cash equivalents with fiscal agent increased \$1.3 million due to an increase in the amount held by the Southwest Ohio Council of Governments on behalf of the Board of Developmental Disabilities. A \$1.9 million increase to prepaid items was in relation to the new Countywide Public Safety Radio System Upgrade, which included a warranty, maintenance agreement, training sessions and a performance bond. Additional increases of \$.5 million were spread throughout other current assets.

Capital Assets Net increased by \$945,192. Due to only a slight increase in capital assets net there are no significant changes to report.

Total liabilities increased by \$4.4 million. Long term liabilities increased \$5.0 million and were offset by a slight decrease of \$601,503 in other liabilities.

\$118.6 million or 26.1% of net position in the current year represents resources that are subject to external restrictions on how these assets may be used. \$51.9 million or 11.4% of net position may be used to meet the County's ongoing obligations to its citizens, creditors and for Water and Sewer activities.

WARREN COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2013**

Unaudited

Changes in Net Position – The following table shows the changes in net position for the fiscal year 2013 and 2012:

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Revenues						
Program revenues:						
Charges for Services and Sales	\$19,732,737	\$16,864,288	\$22,170,337	\$22,307,469	\$41,903,074	\$39,171,757
Operating Grants and Contributions	17,895,487	15,417,995	31,232	30,759	17,926,719	15,448,754
Capital Grants and Contributions	3,751,090	7,017,529	4,167,040	4,144,480	7,918,130	11,162,009
General revenues:						
Property Taxes	44,046,309	43,046,232	0	0	44,046,309	43,046,232
Sales Taxes	32,701,492	30,624,218	0	0	32,701,492	30,624,218
Other Local Taxes	332	6,135	0	0	332	6,135
Motor Vehicle and Gasoline Taxes	8,323,420	8,229,803	0	0	8,323,420	8,229,803
Shared Revenues	9,559,768	8,374,005	0	0	9,559,768	8,374,005
Investment Earnings	(97,693)	1,133,851	0	105	(97,693)	1,133,956
Miscellaneous	12,406	11,541	0	0	12,406	11,541
Total revenues	<u>135,925,348</u>	<u>130,725,597</u>	<u>26,368,609</u>	<u>26,482,813</u>	<u>162,293,957</u>	<u>157,208,410</u>
Program Expenses						
General Government:						
Legislative and Executive	21,163,009	21,846,409	0	0	21,163,009	21,846,409
Judicial	9,578,991	10,600,831	0	0	9,578,991	10,600,831
Public Safety	32,633,993	30,235,088	0	0	32,633,993	30,235,088
Public Works	16,199,240	10,610,939	0	0	16,199,240	10,610,939
Health	751,215	719,384	0	0	751,215	719,384
Human Services	42,798,814	42,878,607	0	0	42,798,814	42,878,607
Community and Economic Development	718,423	1,144,044	0	0	718,423	1,144,044
Interest and Fiscal Charges	1,347,515	1,261,821	0	0	1,347,515	1,261,821
Business Type Activities:						
Water	0	0	12,324,785	13,624,951	12,324,785	13,624,951
Sewer	0	0	11,791,668	10,241,487	11,791,668	10,241,487
Sheriff	0	0	3,681,418	4,305,137	3,681,418	4,305,137
Communications Rotary	0	0	37,935	35,554	37,935	35,554
Storm Water	0	0	268,922	270,936	268,922	270,936
Total expenses	<u>125,191,200</u>	<u>119,297,123</u>	<u>28,104,728</u>	<u>28,478,065</u>	<u>153,295,928</u>	<u>147,775,188</u>
Total Change in Net Position	10,734,148	11,428,474	(1,736,119)	(1,995,252)	8,998,029	9,433,222
Beginning Net Position	<u>223,542,725</u>	<u>212,114,251</u>	<u>221,755,429</u>	<u>223,750,681</u>	<u>445,298,154</u>	<u>435,864,932</u>
Ending Net Position	<u>\$234,276,873</u>	<u>\$223,542,725</u>	<u>\$220,019,310</u>	<u>\$221,755,429</u>	<u>\$454,296,183</u>	<u>\$445,298,154</u>

WARREN COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2013**

Unaudited

Governmental Activities

Net position of the County's governmental activities increased by \$10,734,148.

Expenses overall increased \$5.9 million or 4.9% when compared to 2012. This was due primarily to an increase of \$5.6 million, or 52.7% over 2012, in Public Works expenses. This large increase was a result of several County road construction projects that were not capitalized as part of County infrastructure. This includes \$5.0 million in payments to the Transportation Improvement District, a component unit of the County. Additional increases in expenses included \$2.4 million to Public Safety, which were offset by decreases of \$1.0 million in Judicial, and various decreases in other government types.

Motor Vehicle & Gasoline Tax revenue remained steady with a 1.1% increase over 2012. Unrestricted Shared Revenues increased 14.2% or \$1.2 million in part due to an increase in Casino Tax revenue.

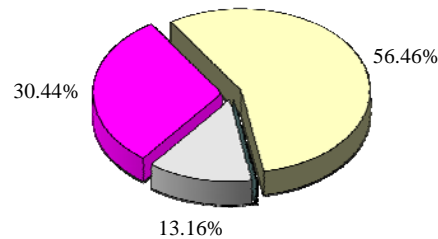
Program Revenue consists of three categories: 1) Charges for Services, 2) Operating Grants and Contributions, and 3) Capital Grants and Contributions. Charges for Services had an increase of \$2.9 million. Operating Grants and Contributions increased by \$2.5 million. Capital Grants and Contributions in total decreased by \$3.3 million. This decrease was primarily related to the completion of the Bethany Road project which received the majority of its federal grant funding from the Surface Transportation Program in 2012. Program Revenue had an overall increase of \$2.1 million or 5.3% over 2012.

General Tax Revenue accounts for 56.5% of the \$135.9 million in total revenues for governmental activities. General Tax revenues increased \$3.1 million over 2012. This increase is made up of a \$1.0 million increase in property tax and a \$2.1 million increase in sales tax. Total general tax revenue increased by 4.2% over 2012.

General Other Revenue had the largest percentage decrease amounting to 107.4% or \$1.2 million. This is a direct result of decreases in investment earnings.

The County's net charges to users of governmental services totaled \$83,811,886. The County's general revenues of \$94,546,034 subsidized 100% of this amount and the remaining resulted in a \$10.7 million increase in net position.

Revenue Sources	2013	Percent of Total
Shared Revenues	\$17,883,188	13.16%
Program Revenues	41,379,314	30.44%
General Tax Revenues	76,748,133	56.46%
General Other	(85,287)	-0.06%
Total Revenue	\$135,925,348	100.00%



WARREN COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2013

Unaudited

Business-Type Activities

Net position of the business-type activities decreased by \$1,736,119. These programs had revenues of \$26.4 million and expenses of \$28.1 million for fiscal year 2013. Revenues decreased overall by \$114,204 or .4% and expenses also decreased by \$373,337 or 1.3%.

Charges for Services and Sales decreased \$137,132. Water having the largest decrease at \$681,319, which was offset by an increase of \$310,174 in Sheriff revenue and an increase of \$229,969 in Storm Water revenue. The total decrease to Charges for Services was .6% under 2012.

Capital Grants and Contributions increased \$22,560. Sewer revenue increased by \$416,050 or 44.7% over the previous year. This increase primarily involved sewer tap-in fees, which was the result of an increase in new residences being built in 2013. The Sewer increase was offset by decreases in both the Water (\$166,293) and Storm Water (\$227,197) Funds for this category. All Storm Water revenues were more appropriately determined to be classified as Other Operating Revenue, therefore comparisons would not be correct. The total increase to Capital Grants & Contributions was 0.5% over 2012.

Business activities receive no support from tax revenues and remain self-supporting.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

The County's governmental funds reported a combined fund balance of \$126,226,761, which is an increase of \$8.6 million over last year's total of \$117,592,571. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2013 and 2012.

	Fund Balance December 31, 2013	Fund Balance December 31, 2012	Increase (Decrease)
General	\$28,476,939	\$28,353,274	\$123,665
Senior Citizens Service Levy	\$6,497,677	\$6,437,879	\$59,798
Board of Developmental Disabilities	40,637,290	35,084,981	5,552,309
Special Assessment	575,202	719,109	(143,907)
County Road Projects	(405,523)	1,353,448	(1,758,971)
County Construction Projects	12,746,616	8,091,104	4,655,512
Other Governmental	37,698,560	37,552,776	145,784
Total	\$126,226,761	\$117,592,571	\$8,634,190

General Fund – The County's General Fund revenues exceeded expenditures by \$11.6 million. The General Fund's balance ended with an increase of only \$123,665 due to \$11.5 million in transfers to other funds. Transfers amounting to \$3.7 million will be used to supplement the operating budgets of Children's Services, Transit and Youth Services Subsidy. County Construction projects received \$5.3 million in transfers to be used towards capital projects involving the construction of a new office building complex, and a countywide public safety radio system upgrade. \$800,000 was transferred to the Property & Casualty Insurance Fund, which was created in 2012 to account for the accumulation and allocation of premiums, deductibles and risk management fees associated with the property and casualty insurance of the County.

WARREN COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2013

Unaudited

The tables that follow assist in illustrating the financial activities and balance of the General Fund:

	2013	2012	Increase
	Revenues	Revenues	(Decrease)
Taxes	\$49,344,705	\$46,548,883	\$2,795,822
Intergovernmental Revenues	6,449,261	4,829,457	1,619,804
Charges for Services	8,805,777	8,819,887	(14,110)
Licenses and Permits	12,406	11,541	865
Investment Earnings	(186,698)	1,214,117	(1,400,815)
Fines and Forfeitures	290,586	283,089	7,497
All Other Revenue	1,886,317	1,797,759	88,558
Total	<u>\$66,602,354</u>	<u>\$63,504,733</u>	<u>\$3,097,621</u>

Tax revenues overall increased by 6.0%. The largest source of tax revenue at \$32.7 million is generated from the County's Sales Tax. This tax increased over the previous year by 6.8%. The second largest source of tax revenue at \$12.6 million is generated from Real Estate Property Taxes. Real Estate Property Tax decreased by \$314,329 or 2.4%. Property Transfer Taxes generated \$4.0 million and increased \$1.0 million or 34.66%.

Intergovernmental Revenue increased by \$1.6 million or 33.5% as a result of the casino tax and a federal aviation airport grant.

Investment income decreased \$1.4 million. For the last six years, after the worst market decline in roughly $\frac{3}{4}$ of a century, the economy and interest rates continue to trudge along at historically low rates. Therefore, as portions of our portfolio continued to "mature" or be "called", it required us to re-invest those funds into the new investments that were being issued at the prevailing historically low interest rates; thereby, continuing to put a downward pressure on the overall yield of our portfolio.

At this point, interest rates have dropped by more than 90% overall (from their 2007 "high"). Steps were taken in 2006 (prior to the current "market crisis") to revise our investment policy in order to help insulate our portfolio from the periodic downturn in interest rates that normally occurs in the interest rate cycle; this was accomplished by increasing the length of our "maturities" from 3 years (prior to 2006) to 5 years (in January 2006 – the maximum allowed by Ohio law). This change in investment policy and strategy was very effective; although interest rates dropped by more than 90% in one year (2008), we are just now reaching the end of those five-year "higher rate" investments that we purchased in 2006, 2007, and in early 2008 (we essentially "stretched" that "one-year 90% drop" in market rates over a "five-year period" in our portfolio). Therefore, our portfolio interest income is just now approaching the "90% drop" in income (from our 2007 "high") as the last few "higher rate five-year" investments "mature" and "age-off the books."

WARREN COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2013

Unaudited

However, as the economy and interest rates continue to struggle along the current path (and as our investments continue to “mature” or be “called” and have to be re-invested at these low rates), it will continue to pull down our investment income, unless (and depending upon how quickly) the current record low interest rate cycle is broken. At the present time, the Federal Reserve Board, economists, prominent money management groups and various other money fund managers (which had previously forecasted a looming increase in interest rates) are no longer projecting an upswing in the interest rates, in the very near future, that could intervene and help prevent the continued investment income decline from occurring.

	2013 Expenditures	2012 Expenditures	Increase (Decrease)
General Government:			
Legislative and Executive	\$19,200,585	\$19,935,617	(\$735,032)
Judicial	8,729,136	8,675,280	53,856
Public Safety	25,686,349	25,205,089	481,260
Health	0	41,403	(41,403)
Human Services	1,209,290	1,078,688	130,602
Community and Economic Development	169,000	181,359	(12,359)
Total	<u>\$54,994,360</u>	<u>\$55,117,436</u>	<u>(\$123,076)</u>

In 2013, the General Fund's overall expenditures decreased by \$123,076. This decrease is reflective of the conservative budgeting regarding anticipated cuts in social services programs.

Senior Citizens Service Levy Fund – In 2013 this fund received approximately \$6.6 million in levied tax revenues and incurred expenditures for services to senior citizens of approximately \$6.5 million. The year end fund balance of \$6.5 million increased by \$59,798 over 2012.

Board of Developmental Disabilities Fund - The 2013 revenues for the Board of Developmental Disabilities Fund (BDD) increased \$1.8 million or 7% over 2012. Expenditures for BDD decreased \$902,050 or 4%. During 2012 the Board began collecting all 4 voted mills of the operating tax levy. The levy had been rolled back during the three previous years due to the carry over that the Board had accumulated. The year end fund balance of \$40.6 million increased \$5.6 million over 2012.

Special Assessment Fund – In 2013 this fund received approximately \$1.4 million from special assessment levies, capacity fees and non-participant charges, while expending \$1.6 million in debt service payments. The fund balance decreased by \$145,407.

County Road Projects Fund – The revenues of this fund decreased by approximately \$2.0 million due to the completion of the federally funded Bethany Road Widening project. During 2013 expenditures totaling \$7.0 million involved improvements to seven capital road & bridge projects and three non-capital road projects. The fund balance decreased by \$1,758,971.

County Construction Projects Fund – In 2013 revenues and other financing sources for this fund increased \$17.9 million and expenditures increased by \$15.8 million. The primary reason for these increases was the Countywide Public Safety Radio System upgrade. This project was initially funded through a ten year lease with Motorola; however the County soon issued a bond and paid the lease in full. These transactions inflate both the expenditures and revenues by approximately \$8.3 million. Other transactions that affected this fund included an increase in other revenue of \$500,024, and an increase in operating transfers of \$912,626. The overall fund balance increased by 58%.

GENERAL FUND BUDGETARY HIGHLIGHTS

The County's budget is prepared according to Ohio law and is based on accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The most significant budgeted fund is the General Fund.

The variance between the final budget and the actual revenues are solely the result of the County Auditor's decision to conservatively estimate revenues. In 2013 his estimations ended with a positive variance of \$1.6 million, or 2.4%.

It is not the practice of the County or the Budget Commission to revise estimated revenues at year-end to bring the budget in line with actual resources.

During the course of fiscal year 2013 the County Commissioners approved numerous revisions to the original appropriations. Overall, these changes resulted in a decrease of \$144,829. Actual expenditures were less than the final budgeted expenditures by \$4.9 million. The largest variance within the \$4.9 million consists of \$2.4 million in Legislative and Executive and \$1.2 million in Public Safety. The largest variance in both these government type expenditures resulted from less spending than originally anticipated in the personal services category. The General Fund had an adequate fund balance to cover all expenditures. The fund balance was \$7.0 million better than initially projected in the original budget.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of fiscal 2013 the County had \$323,241,895 net of accumulated depreciation invested in capital assets for its Governmental and Business Type activities. Of this total \$115,992,035 was related to Governmental-Type activities and \$207,249,860 was related to the Business-Type activities. When looking at total assets and the accumulated depreciation, we ended 2013 with a net increase of \$945,192 in total depreciable and non-depreciable capital assets.

General Government had capital asset additions of \$16.5 million. The three largest components of this include: \$8.5 million in additions to construction in progress, \$5.4 million in infrastructure improvements, and \$1.9 million in machinery & equipment. Of the construction in progress additions \$5.5 million was related to a countywide public safety radio system upgrade, \$1.4 million was related to the new Justice Drive office building, and the remainder of \$1.6 million involved improvements to County buildings, roads and bridges, and a parallel taxi-way.

WARREN COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2013

Unaudited

General Government had capital asset deletions of \$6.8 million. The greater part of deletions involved \$6.0 million that was removed from construction in progress as a result of projects being completed. This total primarily involved \$4.9 million being moved out of construction and into infrastructure assets for the completed Bethany Road widening project. The result of General Governments additions, deletions and accumulated depreciation had a net increase of \$5.7 million at the end of 2013.

Business Type capital assets had additions of \$38.1 million comprised of \$3.9 million in construction improvements, \$1.2 million in land improvements, \$32.7 million in building & structure improvements and \$359,597 in the purchase of machinery & equipment. The land improvements involved \$962,005 in new water lines and \$207,032 in new sewer lines. Business Type deletions of \$34.1 million primarily involve \$33.4 million being moved out of construction and into capital assets building & structure improvements.

Additional information on the County's capital assets can be found in Note 10.

The following table summarizes the County's capital assets as of December 31, 2013 and December 31, 2012:

	Governmental Activities		Increase (Decrease)
	2013	2012	
Land	\$11,714,091	\$11,081,944	\$632,147
Construction in Progress	12,877,630	10,401,332	2,476,298
Total Non-Depreciable Capital Assets	24,591,721	21,483,276	3,108,445
Land Improvements	530,511	530,511	0
Buildings, Structures and Improvements	57,242,021	57,143,085	98,936
Furniture, Fixtures and Equipment	20,714,830	19,307,827	1,407,003
Infrastructure	80,114,389	75,065,746	5,048,643
Less: Accumulated Depreciation	(67,201,437)	(63,244,656)	(3,956,781)
Total Depreciable Capital Assets	91,400,314	88,802,513	2,597,801
Totals	\$115,992,035	\$110,285,789	\$5,706,246

WARREN COUNTY, OHIO**Management's Discussion and Analysis
For the Year Ended December 31, 2013****Unaudited**

	Business-Type Activities		Increase (Decrease)
	2013	2012	
Land	\$2,230,531	\$2,230,531	\$0
Construction in Progress	7,384,308	36,931,156	(29,546,848)
Total Non-Depreciable Capital Assets	9,614,839	39,161,687	(29,546,848)
Land Improvements	197,522,847	196,353,810	1,169,037
Buildings, Structures and Improvements	105,240,853	73,026,486	32,214,367
Furniture, Fixtures and Equipment	5,010,162	4,843,830	166,332
Less: Accumulated Depreciation	(110,138,841)	(101,374,899)	(8,763,942)
Total Depreciable Capital Assets	197,635,021	172,849,227	24,785,794
Totals	\$207,249,860	\$212,010,914	(\$4,761,054)

Debt

At December 31, 2013, the County had general obligation debt outstanding of \$22.1 million in bonds. Of this amount, \$12.7 million comprises debt backed by the full faith and credit of the County and \$9.4 million is special assessment debt for which the County is liable in the event of default by the property owners subject to the assessment. The County also had outstanding principal of \$2.2 million in Tax Increment District Revenue Bonds, \$3.3 million of outstanding principal in an Ohio Department of Development Loan (State 166) and \$235,240 in OPWC loans. The Water enterprise fund had \$4.2 million in OWDA Loans. The Sewer enterprise fund had \$11.1 million in OWDA Loans outstanding at December 31, 2013.

Governmental Activities long-term liabilities increased by \$5,338,250 or 19.3% during the 2013 fiscal year, and the County's Business-Type Activities long-term liabilities decreased by \$372,425 or 2.2%. The County maintains an underlying "Aa1" rating from Moody's Investors Service, Inc. for general obligation debt.

In addition to the bonded debt, the County's long-term obligations include compensated absences. Additional information on the County's long-term debt can be found in the notes section under "Long-Term Debt and Other Long-Term Obligations" within this report.

WARREN COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2013

Unaudited

The following table summarizes the County's long-term debt outstanding as of December 31, 2013 and December 31, 2012:

	<u>2013</u>	<u>2012</u>
Governmental Activities:		
General Obligation Bonds	\$12,723,008	\$6,039,926
Special Assessment Bonds	9,431,095	10,180,450
Tax Increment Revenue Bonds	2,205,000	2,245,000
Loans	3,493,185	4,226,009
Capital Leases	0	2,029
Compensated Absences	5,126,985	4,947,609
Total Governmental Activities	<u>32,979,273</u>	<u>27,641,023</u>
Business-Type Activities:		
Loans	15,248,765	15,734,018
Compensated Absences	967,497	854,669
Total Business-Type Activities	<u>16,216,262</u>	<u>16,588,687</u>
Totals	<u>\$49,195,535</u>	<u>\$44,229,710</u>

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Warren County has continued to exercise solid financial practices. For 2014, total General Fund revenues are anticipated at \$62.4 million, which is 6.5% less than what was actually received on a cash basis in fiscal year 2013. The General Fund's original budget for appropriations of anticipated expenses for 2014 was \$68.1 million as compared to \$66.5 million in cash expenditures at the end of 2013. Warren County remains in strong financial shape largely due to consistent conservative budgeting.

Warren County's central location between the metro areas of Dayton and Cincinnati in the southwestern part of Ohio has made it an attractive area for new business development. Metropolitan Cincinnati's northerly expansion into Warren County, particularly the rapid development along I-71 in the City of Mason, Deerfield Township, Lebanon and South Lebanon has also contributed to Warren County's economic development. Greater Dayton's growth south has prompted strong growth along I-75 in Franklin, Clearcreek Township, Middletown, Monroe and particularly in the City of Springboro. Warren County's business base is extremely diverse with many area companies concentrated in the sectors of high technology, research and development, advanced manufacturing, bio-medical and service related industries.

The Warren County Economic Development Department has been working hard to offset any job losses experienced through the recession, helping to create new jobs, as well as, retain existing jobs. In 2013, Warren County welcomed 34 new projects (both new to the region and expansion), created 2,545 new jobs, retained 1,059 existing jobs, added 2.7 million new square feet and resulted in \$203 million in corporate investments.

In 2013, Warren County also saw the introduction of new companies and the expansion of current employers. Festo, a German manufacturer of automation systems announced their project to make Warren County their logistics and R&D center, adding nearly 175,000 square feet of space and hiring 250 employees. Additional new projects INX and Parallon Business Services announced their relocation to Warren County adding over 700 new employment opportunities with a capital investment around \$10 million. While smaller in number, many other current and new businesses grew in Warren County, adding employment opportunities to area residents and building on the growth seen in recent years.

Likewise, the Warren County Office of Economic Development continues to work with Ohio Means Jobs, Warren County (formerly Workforce One of Warren County), Sinclair Community College, the Warren County Career Center, the Dayton Development Coalition and the Cincinnati USA Partnership to conduct educational opportunities for area businesses and learning institutions. As the Warren County Office of Economic Development continues to conduct retention visits with area businesses, it is critical that the County and its partners work together to address the needs pertaining to workforce development. In 2013, the Warren County Office of Economic Development began an aggressive strategy to address these issues through the creation of WIIN (Workforce Investment and Innovation Network). WIIN is a pilot program led inside of Warren County with the goal to gather/bundle like needs from area businesses to bring an economy of scale to training offerings. This initiative is sanctioned through the Office's participation on the Leadership Board of Area 12 WIB Board. Implementation of this program should begin sometime in mid-2014.

The Warren County Port Authority (Port) had an active project load in 2013. Coordinating with the Warren County Economic Development Office, the Port assisted in the creation of a Warren County Small Business Development Center with its' official launch in January of 2013. The Port also worked on additional community development projects by memorandum of understanding (MOU) agreement to assist and staff the formation of a Warren County Chamber Alliance. The Port agreed to assist development outside of Warren County. Through cooperative agreement, the Port is responsible for Port projects inside of Preble County. The Partnership in 2013 saw the expansion of Pratt Industries in Lewisburg, Ohio. The project is 300,000 square feet of new manufacturing space, while adding/retaining nearly 300 jobs. Inside of Warren County, the Port assisted the expansion of ADVICS Manufacturing, a nearly \$100 million investment, the construction of a 700,000 square foot spec building in Monroe and several other facilities inside the County.

Warren County continues to be credited as one of the highest "new job" growth counties in the state. In 2013, Warren County's unemployment rate fell from 8.9% during the peak of the recession to the lowest in Southwest Ohio, 5.9%.

While we can't control the national economy, there is much we can do to spark a local recovery. The Board of County Commissioners are intent to remain focused on economic development and coordinating these efforts with the various cities and townships to create more visibility and productivity in new job creation. As Warren County continues to weather the economic storm that has hit this nation and state, we will work hard to maintain services and planned projects and cut costs wherever possible. We will continue to place emphasis on Economic and Workforce Development through the coordinated efforts of each department.

REQUESTS FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the County's finances, and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information contact Nick Nelson, Warren County Auditor, 406 Justice Drive, Lebanon, Ohio 45036.

WARREN COUNTY, OHIO

**Statement of Net Position
December 31, 2013**

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Production Services Unlimited, Inc.	Transportation Improvement District
Assets:					
Cash and Cash Equivalents	\$ 119,497,918	\$ 24,575,729	\$ 144,073,647	\$ 267,237	\$ 6,937,439
Cash and Cash Equivalents with Fiscal Agent	8,581,280	0	8,581,280	0	0
Receivables:					
Taxes	49,449,892	0	49,449,892	0	0
Accounts	591,834	3,429,093	4,020,927	93,417	0
Intergovernmental	11,578,544	3,927	11,582,471	0	250,000
Interest	140,999	0	140,999	0	0
Special Assessments	11,674,238	227,619	11,901,857	0	0
Loans	1,352,483	0	1,352,483	0	0
Internal Balances	192,143	(192,143)	0	0	0
Inventory of Supplies at Cost	798,853	692,695	1,491,548	0	0
Prepaid Items	2,014,625	2,290	2,016,915	0	0
Restricted Assets:					
Cash and Cash Equivalents with Fiscal Agent	0	116,483	116,483	0	0
Prepaid Water Contract	0	2,123,078	2,123,078	0	0
Non-Depreciable Capital Assets	24,591,721	9,614,839	34,206,560	0	0
Depreciable Capital Assets, Net	91,400,314	197,635,021	289,035,335	26,022	0
Total Assets	321,864,844	238,228,631	560,093,475	386,676	7,187,439
Liabilities:					
Accounts Payable	4,667,652	1,367,924	6,035,576	1,151	4,822
Accrued Wages and Benefits Payable	2,238,370	276,021	2,514,391	16,944	0
Intergovernmental Payable	858,494	349,114	1,207,608	0	0
Contracts Payable	0	0	0	0	121,841
Claims Payable	682,860	0	682,860	0	0
Accrued Interest Payable	78,418	0	78,418	0	0
General Obligation Notes Payable	800,000	0	800,000	0	0
Long Term Liabilities:					
Due Within One Year	3,865,100	723,679	4,588,779	0	0
Due in More Than One Year	29,114,173	15,492,583	44,606,756	0	0
Total Liabilities	42,305,067	18,209,321	60,514,388	18,095	126,663
Deferred Inflows of Resources:					
Property Tax Levy for Next Fiscal Year	45,282,904	0	45,282,904	0	0

WARREN COUNTY, OHIO

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Production Services Unlimited, Inc.	Transportation Improvement District
Net Position:					
Net Investment in Capital Assets	91,841,230	192,001,095	283,842,325	26,022	0
Restricted For:					
Capital Projects	12,357,279	0	12,357,279	0	6,865,486
Debt Service	22,968,626	0	22,968,626	0	0
General Government - Legislative and Executive	6,680,203	0	6,680,203	0	0
General Government - Judicial	2,316,649	0	2,316,649	0	0
Public Safety	5,171,128	0	5,171,128	0	0
Public Works	12,434,786	0	12,434,786	0	0
Health	1,838,177	0	1,838,177	0	0
Human Services	52,197,306	0	52,197,306	0	0
Community and Economic Development	2,594,735	0	2,594,735	0	0
Unrestricted	23,876,754	28,018,215	51,894,969	342,559	195,290
Total Net Position	\$ 234,276,873	\$ 220,019,310	\$ 454,296,183	\$ 368,581	\$ 7,060,776

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

**Statement of Activities
For the Year Ended December 31, 2013**

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 21,163,009	\$ 7,969,461	\$ 4,727	\$ 355,310
Judicial	9,578,991	3,474,492	24,260	0
Public Safety	32,633,993	4,229,470	4,035,932	13,997
Public Works	16,199,240	742,190	60,913	2,251,873
Health	751,215	644,580	0	0
Human Services	42,798,814	2,423,820	13,553,522	714,332
Community and Economic Development	718,423	248,724	216,133	415,578
Interest and Fiscal Charges	1,347,515	0	0	0
Total Governmental Activities	125,191,200	19,732,737	17,895,487	3,751,090
Business-Type Activities:				
Water	12,324,785	9,613,585	0	2,820,107
Sewer	11,791,668	8,307,475	31,232	1,346,933
Sheriff	3,681,418	3,944,816	0	0
Communications Rotary	37,935	57,352	0	0
Storm Water	268,922	247,109	0	0
Total Business-Type Activities	28,104,728	22,170,337	31,232	4,167,040
Total Primary Government	\$ 153,295,928	\$ 41,903,074	\$ 17,926,719	\$ 7,918,130
Component Unit:				
Production Services Unlimited, Inc.	\$ 572,958	\$ 626,082	\$ 0	\$ 0
Transportation Improvement District	5,462,546	6,422	0	8,314,629
Total Component Units	\$ 6,035,504	\$ 632,504	\$ 0	\$ 8,314,629

General Revenues:

Property Taxes
 Sales Taxes
 Other Local Taxes
 Motor Vehicle and Gasoline Taxes
 Shared Revenues, Unrestricted
 Investment Earnings
 Miscellaneous

Total General Revenues

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

Net (Expense) Revenue and Changes in Net Position			Component Units	
Governmental Activities	Business-Type Activities	Total	Production Services Unlimited, Inc.	Transportation Improvement District
\$ (12,833,511)	\$ 0	\$ (12,833,511)		
(6,080,239)	0	(6,080,239)		
(24,354,594)	0	(24,354,594)		
(13,144,264)	0	(13,144,264)		
(106,635)	0	(106,635)		
(26,107,140)	0	(26,107,140)		
162,012	0	162,012		
(1,347,515)	0	(1,347,515)		
(83,811,886)	0	(83,811,886)		
0	108,907	108,907		
0	(2,106,028)	(2,106,028)		
0	263,398	263,398		
0	19,417	19,417		
0	(21,813)	(21,813)		
0	(1,736,119)	(1,736,119)		
(83,811,886)	(1,736,119)	(85,548,005)		
			\$ 53,124	\$ 0
			0	2,858,505
			53,124	2,858,505
44,046,309	0	44,046,309	0	0
32,701,492	0	32,701,492	0	0
332	0	332	0	0
8,323,420	0	8,323,420	0	0
9,559,768	0	9,559,768	0	0
(97,693)	0	(97,693)	0	2,869
12,406	0	12,406	0	0
94,546,034	0	94,546,034	0	2,869
10,734,148	(1,736,119)	8,998,029	53,124	2,861,374
223,542,725	221,755,429	445,298,154	315,457	4,199,402
\$ 234,276,873	\$ 220,019,310	\$ 454,296,183	\$ 368,581	\$ 7,060,776

WARREN COUNTY, OHIO

**Balance Sheet
Governmental Funds
December 31, 2013**

	General	Senior Citizens Service Levy	Board of Developmental Disabilities	Special Assessment
Assets:				
Cash and Cash Equivalents	\$ 25,614,538	\$ 7,749,820	\$ 32,301,702	\$ 614,125
Cash and Cash Equivalents with Fiscal Agent	0	0	8,581,280	0
Receivables:				
Taxes	19,303,600	6,535,961	19,689,026	0
Accounts	291,771	0	86,510	0
Intergovernmental	2,145,852	0	1,091,693	0
Interest	140,999	0	0	0
Special Assessments	0	0	0	11,674,238
Loans	0	0	0	0
Due from Other Funds	107,204	0	0	0
Interfund Loans Receivable	399,773	0	0	0
Inventory of Supplies, at Cost	19,849	0	0	0
Prepaid Items	3,773	0	16,565	0
Total Assets	\$ 48,027,359	\$ 14,285,781	\$ 61,766,776	\$ 12,288,363
Liabilities:				
Accounts Payable	\$ 1,984,250	\$ 1,095,290	\$ 140,838	\$ 0
Accrued Wages and Benefits Payable	1,383,202	0	354,968	0
Intergovernmental Payable	422,925	0	139,236	0
Claims Payable	0	0	15,514	0
Due to Other Funds	53,467	0	13,943	0
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	76,099	0	16,289	0
Accrued Interest Payable	0	0	0	0
General Obligation Notes Payable	0	0	0	0
Total Liabilities	3,919,943	1,095,290	680,788	0
Deferred Inflows of Resources:				
Unavailable Amounts	1,235,140	0	286,209	11,713,161
Property Tax Levy for Next Fiscal Year	14,395,337	6,692,814	20,162,489	0
Total Deferred Inflows of Resources	15,630,477	6,692,814	20,448,698	11,713,161
Fund Balances:				
Nonspendable	23,622	0	16,565	0
Restricted	0	6,497,677	40,620,725	575,202
Committed	0	0	0	0
Assigned	5,291,802	0	0	0
Unassigned	23,161,515	0	0	0
Total Fund Balances	28,476,939	6,497,677	40,637,290	575,202
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 48,027,359	\$ 14,285,781	\$ 61,766,776	\$ 12,288,363

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

County Road Projects	County Construction Projects	Other Governmental Funds	Total Governmental Funds
\$ 3,667,268	\$ 11,241,213	\$ 32,191,322	\$ 113,379,988
0	0	0	8,581,280
3,480,247	0	441,058	49,449,892
0	19,930	166,649	564,860
150,299	0	8,182,823	11,570,667
0	0	0	140,999
0	0	0	11,674,238
0	0	1,352,483	1,352,483
0	0	11,141	118,345
0	0	3,295,653	3,695,426
0	87,637	645,807	753,293
0	1,854,699	3,416	1,878,453
<u>\$ 7,297,814</u>	<u>\$ 13,203,479</u>	<u>\$ 46,290,352</u>	<u>\$ 203,159,924</u>
\$ 1,671	\$ 456,863	\$ 748,655	\$ 4,427,567
0	0	495,936	2,234,106
0	0	293,071	855,232
0	0	0	15,514
20,935	0	127,943	216,288
3,295,653	0	399,773	3,695,426
0	0	4,531	96,919
4,910	0	0	4,910
800,000	0	0	800,000
<u>4,123,169</u>	<u>456,863</u>	<u>2,069,909</u>	<u>12,345,962</u>
0	0	6,069,787	19,304,297
3,580,168	0	452,096	45,282,904
<u>3,580,168</u>	<u>0</u>	<u>6,521,883</u>	<u>64,587,201</u>
0	1,942,336	649,223	2,631,746
0	14	37,078,675	84,772,293
0	10,804,266	286,731	11,090,997
0	0	0	5,291,802
(405,523)	0	(316,069)	22,439,923
<u>(405,523)</u>	<u>12,746,616</u>	<u>37,698,560</u>	<u>126,226,761</u>
<u>\$ 7,297,814</u>	<u>\$ 13,203,479</u>	<u>\$ 46,290,352</u>	<u>\$ 203,159,924</u>

***Reconciliation Of Total Governmental Fund Balances
To Net Position Of Governmental Activities
December 31, 2013***

Total Governmental Fund Balances	\$126,226,761
<i>Amounts reported for governmental activities in the statement of net position are different because:</i>	
Capital Assets used in governmental activities are not resources and therefore are not reported in the funds.	115,992,035
Other long-term assets are not available to pay for current period expenditures and therefore are reported as deferred inflows of resources in the funds.	19,304,297
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(33,059,982)
Internal Service Funds are used by management to charge the costs of vehicle maintenance, insurance and gasoline to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets. This is the amount that applies to the governmental activities.	<u>5,813,762</u>
<i>Net Position of Governmental Funds</i>	<u><u>\$234,276,873</u></u>

See accompanying notes to the basic financial statements



WARREN COUNTY, OHIO**Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2013**

	General	Senior Citizens Service Levy	Board of Developmental Disabilities	Special Assessment
Revenues:				
Taxes	\$ 49,344,705	\$ 5,830,717	\$ 17,578,437	\$ 0
Intergovernmental Revenues	6,449,261	775,253	8,438,295	0
Charges for Services	8,805,777	0	625,771	15,500
Licenses and Permits	12,406	0	0	0
Investment Earnings	(186,698)	0	8,729	0
Special Assessments	0	0	0	1,391,828
Fines and Forfeitures	290,586	0	0	0
All Other Revenue	1,886,317	0	741,578	0
Total Revenue	<u>66,602,354</u>	<u>6,605,970</u>	<u>27,392,810</u>	<u>1,407,328</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	19,200,585	0	0	0
Judicial	8,729,136	0	0	0
Public Safety	25,686,349	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	1,209,290	6,546,172	21,840,501	0
Community and Economic Development	169,000	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	1,060,356
Interest and Fiscal Charges	0	0	0	492,379
Total Expenditures	<u>54,994,360</u>	<u>6,546,172</u>	<u>21,840,501</u>	<u>1,552,735</u>
Excess (Deficiency) of Revenues Over Expenditures	11,607,994	59,798	5,552,309	(145,407)
Other Financing Sources (Uses):				
Capital Lease Proceeds	0	0	0	0
General Obligation Bonds Issued	0	0	0	0
Transfers In	0	0	0	1,500
Transfers Out	(11,478,125)	0	0	0
Total Other Financing Sources (Uses)	<u>(11,478,125)</u>	<u>0</u>	<u>0</u>	<u>1,500</u>
Net Change in Fund Balances	129,869	59,798	5,552,309	(143,907)
Fund Balances at Beginning of Year	28,353,274	6,437,879	35,084,981	719,109
Increase (Decrease) in Inventory Reserve	(6,204)	0	0	0
Fund Balances End of Year	<u>\$ 28,476,939</u>	<u>\$ 6,497,677</u>	<u>\$ 40,637,290</u>	<u>\$ 575,202</u>

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

County Road Projects	County Construction Projects	Other Governmental Funds	Total Governmental Funds
\$ 3,574,490	\$ 0	\$ 2,211,514	\$ 78,539,863
692,589	140,061	19,131,818	35,627,277
0	0	4,874,998	14,322,046
0	0	15	12,421
0	0	0	(177,969)
0	0	583,076	1,974,904
58,930	0	1,205,652	1,555,168
61,891	500,024	779,820	3,969,630
<u>4,387,900</u>	<u>640,085</u>	<u>28,786,893</u>	<u>135,823,340</u>
0	0	1,713,405	20,913,990
0	0	739,467	9,468,603
0	0	5,071,873	30,758,222
0	0	8,145,703	8,145,703
0	0	736,077	736,077
0	0	12,894,586	42,490,549
0	0	540,426	709,426
7,022,692	9,405,024	464,688	16,892,404
0	8,327,410	2,359,852	11,747,618
4,910	274,812	603,419	1,375,520
<u>7,027,602</u>	<u>18,007,246</u>	<u>33,269,496</u>	<u>143,238,112</u>
(2,639,702)	(17,367,161)	(4,482,603)	(7,414,772)
0	8,327,410	0	8,327,410
0	8,300,000	311,000	8,611,000
882,217	5,307,626	5,381,551	11,572,894
(1,486)	0	(893,283)	(12,372,894)
<u>880,731</u>	<u>21,935,036</u>	<u>4,799,268</u>	<u>16,138,410</u>
(1,758,971)	4,567,875	316,665	8,723,638
1,353,448	8,091,104	37,552,776	117,592,571
0	87,637	(170,881)	(89,448)
<u>\$ (405,523)</u>	<u>\$ 12,746,616</u>	<u>\$ 37,698,560</u>	<u>\$ 126,226,761</u>

***Reconciliation Of The Statement Of Revenues, Expenditures
And Changes In Fund Balances Of Governmental Funds
To The Statement Of Activities
For the Year Ended December 31, 2013***

Net Change in Fund Balances - Total Governmental Funds	\$8,723,638
<i>Amounts reported for governmental activities in the statement of activities are different because</i>	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays and capital contributions exceeded depreciation.	6,172,307
Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the loss on the disposal of capital assets net of proceeds received.	(205,504)
Revenues and transfers in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	9,340
The issuance of long-term debt (e.g. general obligation bonds, leases) provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes current financial resources of governmental funds. Neither transaction, however, has any effect on net position.	(5,158,874)
In the statement of activities, interest is accrued on outstanding bonds and loans, whereas in governmental funds, an interest expenditure is reported when due.	(3,913)
Some expenses reported in the statement of activities, such as change in inventory and compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.	(320,636)
The Internal Service Funds, which are used to charge the cost of services to individual funds, are not included in the statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the County's Internal Service Funds are allocated among the governmental and business-type activities.	<u>1,517,790</u>
<i>Change in Net Position of Governmental Activities</i>	<u><u>\$10,734,148</u></u>

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2013**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 43,110,000	\$ 48,110,000	\$ 49,060,579	\$ 950,579
Intergovernmental Revenues	5,275,491	6,303,491	6,366,044	62,553
Charges for Services	7,580,844	8,490,844	8,787,357	296,513
Licenses and Permits	11,500	11,500	12,386	886
Investment Earnings	1,003,000	953,000	972,096	19,096
Fines and Forfeitures	280,000	280,000	289,513	9,513
All Other Revenues	1,629,829	1,962,829	2,182,787	219,958
Total Revenues	<u>58,890,664</u>	<u>66,111,664</u>	<u>67,670,762</u>	<u>1,559,098</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	21,814,905	22,734,296	20,371,893	2,362,403
Judicial	9,515,667	9,628,580	8,734,226	894,354
Public Safety	29,958,522	28,808,386	27,562,640	1,245,746
Human Services	1,672,687	1,637,666	1,269,203	368,463
Community and Economic Development	222,840	230,864	200,815	30,049
Total Expenditures	<u>63,184,621</u>	<u>63,039,792</u>	<u>58,138,777</u>	<u>4,901,015</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,293,957)	3,071,872	9,531,985	6,460,113
Other Financing Sources (Uses):				
Transfers Out	(5,564,023)	(12,082,077)	(11,778,125)	303,952
Advances In	340,574	340,574	406,020	65,446
Advances Out	0	0	(655,219)	(655,219)
Total Other Financing Sources (Uses):	<u>(5,223,449)</u>	<u>(11,741,503)</u>	<u>(12,027,324)</u>	<u>(285,821)</u>
Net Change in Fund Balance	(9,517,406)	(8,669,631)	(2,495,339)	6,174,292
Fund Balance at Beginning of Year	22,179,605	22,179,605	22,179,605	0
Prior Year Encumbrances	3,197,650	3,197,650	3,197,650	0
Fund Balance at End of Year	<u>\$ 15,859,849</u>	<u>\$ 16,707,624</u>	<u>\$ 22,881,916</u>	<u>\$ 6,174,292</u>

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue –Senior Citizens Service Levy Fund
For the Year Ended December 31, 2013**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 5,851,500	\$ 5,851,500	\$ 5,830,822	\$ (20,678)
Intergovernmental Revenues	750,000	750,000	775,253	25,253
Total Revenues	<u>6,601,500</u>	<u>6,601,500</u>	<u>6,606,075</u>	<u>4,575</u>
Expenditures:				
Current:				
Human Services	9,581,465	9,576,084	8,777,465	798,619
Total Expenditures	<u>9,581,465</u>	<u>9,576,084</u>	<u>8,777,465</u>	<u>798,619</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,979,965)	(2,974,584)	(2,171,390)	803,194
Fund Balance at Beginning of Year	5,678,508	5,678,508	5,678,508	0
Prior Year Encumbrances	1,890,525	1,890,525	1,890,525	0
Fund Balance at End of Year	<u>\$ 4,589,068</u>	<u>\$ 4,594,449</u>	<u>\$ 5,397,643</u>	<u>\$ 803,194</u>

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue – Board of Developmental Disabilities Fund
For the Year Ended December 31, 2013**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 17,207,000	\$ 17,207,000	\$ 17,578,802	\$ 371,802
Intergovernmental Revenues	6,243,460	6,477,100	8,590,008	2,112,908
Charges for Services	500,069	500,069	578,551	78,482
All Other Revenues	318,500	318,500	1,087,291	768,791
Total Revenues	<u>24,269,029</u>	<u>24,502,669</u>	<u>27,834,652</u>	<u>3,331,983</u>
Expenditures:				
Current:				
Human Services	30,105,432	29,154,355	25,120,518	4,033,837
Total Expenditures	<u>30,105,432</u>	<u>29,154,355</u>	<u>25,120,518</u>	<u>4,033,837</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,836,403)	(4,651,686)	2,714,134	7,365,820
Other Financing Sources (Uses):				
Transfers In	100,000	110,000	110,000	0
Transfers Out	(100,000)	(110,000)	(110,000)	0
Total Other Financing Sources (Uses):	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(5,836,403)	(4,651,686)	2,714,134	7,365,820
Fund Balance at Beginning of Year	26,028,695	26,028,695	26,028,695	0
Prior Year Encumbrances	1,763,891	1,763,891	1,763,891	0
Fund Balance at End of Year	<u>\$ 21,956,183</u>	<u>\$ 23,140,900</u>	<u>\$ 30,506,720</u>	<u>\$ 7,365,820</u>

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

**Statement of Net Position
Proprietary Funds
December 31, 2013**

	Business-Type Activities - Enterprise Funds			
	Water	Sewer	Storm Water	Sheriff
Assets:				
Current Assets:				
Cash and Cash Equivalents	\$ 12,153,887	\$ 11,288,043	\$ 519,080	\$ 543,353
Receivables:				
Accounts	1,841,815	1,587,278	0	0
Intergovernmental	0	3,027	0	0
Special Assessments	0	0	227,619	0
Due from Other Funds	20,935	2,357	0	0
Inventory of Supplies at Cost	593,225	99,470	0	0
Prepaid Items	829	1,461	0	0
Total Current Assets	14,610,691	12,981,636	746,699	543,353
Noncurrent Assets:				
Restricted Assets:				
Cash and Cash Equivalents with Fiscal Agent	116,483	0	0	0
Prepaid Water Contract	2,123,078	0	0	0
Non-Depreciable Capital Assets	8,482,029	1,132,810	0	0
Depreciable Capital Assets, Net	95,182,757	102,444,826	7,438	0
Total Noncurrent Assets	105,904,347	103,577,636	7,438	0
Total Assets	120,515,038	116,559,272	754,137	543,353
Liabilities:				
Current Liabilities:				
Accounts Payable	1,187,484	178,100	0	0
Accrued Wages and Benefits Payable	84,401	60,918	6,453	124,249
Intergovernmental Payable	29,311	192,240	994	126,569
Claims Payable	0	0	0	0
Due to Other Funds	17,890	19,302	0	0
Compensated Absences Payable - Current	14,695	11,750	0	6,425
Ohio Water Development				
Authority Loans Payable - Current	222,618	468,191	0	0
Total Current Liabilities	1,556,399	930,501	7,447	257,243

WARREN COUNTY, OHIO

Communications Rotary	Total Enterprise Funds	Governmental Activities - Internal Service Funds
\$ 71,366	\$ 24,575,729	\$ 6,117,930
0	3,429,093	26,974
900	3,927	7,877
0	227,619	0
1,816	25,108	110,027
0	692,695	45,560
0	2,290	136,172
<u>74,082</u>	<u>28,956,461</u>	<u>6,444,540</u>
0	116,483	0
0	2,123,078	0
0	9,614,839	0
0	197,635,021	16,819
<u>0</u>	<u>209,489,421</u>	<u>16,819</u>
<u>74,082</u>	<u>238,445,882</u>	<u>6,461,359</u>
2,340	1,367,924	118,203
0	276,021	4,264
0	349,114	3,262
0	0	667,346
0	37,192	0
0	32,870	0
0	690,809	0
<u>2,340</u>	<u>2,753,930</u>	<u>793,075</u>

(Continued)

WARREN COUNTY, OHIO

***Statement of Net Position
Proprietary Funds
December 31, 2013***

	Business-Type Activities - Enterprise Funds			
	Water	Sewer	Storm Water	Sheriff
<i>Noncurrent Liabilities</i>				
Compensated Absences Payable	234,815	221,102	25,103	453,607
Ohio Water Development Authority Loans Payable	3,930,055	10,627,901	0	0
<i>Total Noncurrent Liabilities</i>	<u>4,164,870</u>	<u>10,849,003</u>	<u>25,103</u>	<u>453,607</u>
Total Liabilities	<u>5,721,269</u>	<u>11,779,504</u>	<u>32,550</u>	<u>710,850</u>
Net Position:				
Net Investment in Capital Assets	99,512,113	92,481,544	7,438	0
Unrestricted	15,281,656	12,298,224	714,149	(167,497)
Total Net Position	<u>\$ 114,793,769</u>	<u>\$ 104,779,768</u>	<u>\$ 721,587</u>	<u>\$ (167,497)</u>

Adjustment to reflect the consolidation of internal service fund activities related to the enterprise funds.

Net Position of Business-type Activities

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

<u>Communications Rotary</u>	<u>Total Enterprise Funds</u>	<u>Governmental Activities - Internal Service Funds</u>
0	934,627	17,762
0	14,557,956	0
0	15,492,583	17,762
<u>2,340</u>	<u>18,246,513</u>	<u>810,837</u>
0	192,001,095	16,819
71,742	28,198,274	5,633,703
<u>\$ 71,742</u>	<u>220,199,369</u>	<u>\$ 5,650,522</u>
	<u>(180,059)</u>	
	<u>\$ 220,019,310</u>	

WARREN COUNTY, OHIO

**Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2013**

	Business-Type Activities - Enterprise Funds			
	Water	Sewer	Storm Water	Sheriff
Operating Revenues:				
Charges for Services	\$ 9,356,704	\$ 8,263,850	\$ 0	\$ 3,944,816
Tap in Fees	208,174	0	0	0
Other Operating Revenue	48,707	43,625	247,109	0
Total Operating Revenues	<u>9,613,585</u>	<u>8,307,475</u>	<u>247,109</u>	<u>3,944,816</u>
Operating Expenses:				
Personal Services	2,438,569	1,803,008	129,623	3,549,189
Contractual Services	500,842	323,541	128,100	0
Materials and Supplies	893,763	1,189,313	8,816	0
Utilities	3,815,382	3,189,535	0	0
Depreciation	4,523,534	4,553,075	2,479	0
Health Insurance Claims	0	0	0	0
Other Operating Expenses	63,347	12,038	523	102,930
Total Operating Expenses	<u>12,235,437</u>	<u>11,070,510</u>	<u>269,541</u>	<u>3,652,119</u>
Operating Income (Loss)	(2,621,852)	(2,763,035)	(22,432)	292,697
Nonoperating Revenue (Expenses):				
Intergovernmental Grants	0	31,232	0	0
Interest and Fiscal Charges	(86,386)	(355,704)	0	0
Loss on Disposal of Capital Assets	(28,749)	(349,545)	0	0
Total Nonoperating Revenues (Expenses)	<u>(115,135)</u>	<u>(674,017)</u>	<u>0</u>	<u>0</u>
Income (Loss) Before Contributions and Transfers	(2,736,987)	(3,437,052)	(22,432)	292,697
Capital Contributions - Tap in Fees	2,367,417	1,300,873	0	0
Capital Contributions	452,690	46,060	0	0
Transfers In	0	0	0	0
Change in Net Position	83,120	(2,090,119)	(22,432)	292,697
Net Position Beginning of Year	<u>114,710,649</u>	<u>106,869,887</u>	<u>744,019</u>	<u>(460,194)</u>
Net Position End of Year	<u>\$ 114,793,769</u>	<u>\$ 104,779,768</u>	<u>\$ 721,587</u>	<u>\$ (167,497)</u>

Change in Net Position - Total Enterprise Funds

Adjustment to reflect the consolidation of internal service fund activities related to the enterprise funds.

Change in Net Position - Business-type Activities

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

Communications Rotary	Total Enterprise Funds	Governmental Activities - Internal Service Funds
\$ 57,352	\$ 21,622,722	\$ 11,372,887
0	208,174	0
0	339,441	184,439
<u>57,352</u>	<u>22,170,337</u>	<u>11,557,326</u>
0	7,920,389	617,598
0	952,483	1,286,776
37,935	2,129,827	1,541,516
0	7,004,917	0
0	9,079,088	2,173
0	0	6,855,486
0	178,838	554,789
<u>37,935</u>	<u>27,265,542</u>	<u>10,858,338</u>
19,417	(5,095,205)	698,988
0	31,232	0
0	(442,090)	0
0	(378,294)	0
<u>0</u>	<u>(789,152)</u>	<u>0</u>
19,417	(5,884,357)	698,988
0	3,668,290	0
0	498,750	0
<u>0</u>	<u>0</u>	<u>800,000</u>
19,417	(1,717,317)	1,498,988
<u>52,325</u>	<u>221,916,686</u>	<u>4,151,534</u>
<u>\$ 71,742</u>	<u>220,199,369</u>	<u>\$ 5,650,522</u>
	(1,717,317)	
	<u>(18,802)</u>	
	<u>\$ (1,736,119)</u>	

WARREN COUNTY, OHIO**Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2013**

	Business-Type Activities - Enterprise Funds			
	Water	Sewer	Storm Water	Sheriff
<u>Cash Flows from Operating Activities:</u>				
Cash Received from Customers	\$9,638,784	\$8,293,194	\$244,345	\$3,944,816
Cash Payments for Goods and Services	(5,365,461)	(4,749,203)	(137,439)	(276,556)
Cash Payments to Employees	(2,434,553)	(1,784,082)	(127,690)	(3,553,238)
Net Cash Provided (Used) by Operating Activities	1,838,770	1,759,909	(20,784)	115,022
<u>Cash Flows from Noncapital Financing Activities:</u>				
Transfers In	0	0	0	0
Advances In	294,000	848,100	0	0
Advances Out	(14,000)	0	0	0
Cash Received from Intergovernmental Operating Grants	0	31,232	0	0
Net Cash Provided by Noncapital Financing Activities	280,000	879,332	0	0
<u>Cash Flows from Capital and Related Financing Activities:</u>				
Cash Received from Tap-in Fees in Excess of Cost	2,367,417	1,300,873	0	0
Acquisition and Construction of Assets	(3,263,962)	(642,509)	0	0
Sale of Capital Assets	23,495	8,649	0	0
Principal Paid on Ohio Water Development Authority Loan	(218,232)	(267,021)	0	0
Interest Paid on All Debt	(86,386)	(355,704)	0	0
Net Cash Provided (Used) by Capital and Related Financing Activities	(1,177,668)	44,288	0	0
<u>Cash Flows from Investing Activities:</u>				
Receipts of Interest	56	0	0	0
Net Cash Provided by Investing Activities	56	0	0	0
Net Increase (Decrease) in Cash and Cash Equivalents	941,158	2,683,529	(20,784)	115,022
Cash and Cash Equivalents at Beginning of Year	11,329,212	8,604,514	539,864	428,331
Cash and Cash Equivalents at End of Year	\$12,270,370	\$11,288,043	\$519,080	\$543,353
<u>Reconciliation of Cash and Cash Equivalents per the Balance Sheet:</u>				
Cash and Cash Equivalents	\$12,153,887	\$11,288,043	\$519,080	\$543,353
Restricted Cash with Fiscal Agent	116,483	0	0	0
Cash and Cash Equivalents at End of Year	\$12,270,370	\$11,288,043	\$519,080	\$543,353

WARREN COUNTY, OHIO

Communications Rotary	Total Enterprise	Governmental Activities - Internal Service Funds
\$57,319	\$22,178,458	\$12,293,458
(35,595)	(10,564,254)	(10,335,096)
0	(7,899,563)	(615,803)
<u>21,724</u>	<u>3,714,641</u>	<u>1,342,559</u>
0	0	800,000
0	1,142,100	0
0	(14,000)	0
<u>0</u>	<u>31,232</u>	<u>0</u>
0	1,159,332	800,000
0	3,668,290	0
0	(3,906,471)	0
0	32,144	0
0	(485,253)	0
<u>0</u>	<u>(442,090)</u>	<u>0</u>
0	(1,133,380)	0
<u>0</u>	<u>56</u>	<u>0</u>
<u>0</u>	<u>56</u>	<u>0</u>
21,724	3,740,649	2,142,559
49,642	20,951,563	3,975,371
<u>\$71,366</u>	<u>\$24,692,212</u>	<u>\$6,117,930</u>
\$71,366	\$24,575,729	\$6,117,930
0	116,483	0
<u>\$71,366</u>	<u>\$24,692,212</u>	<u>\$6,117,930</u>

(Continued)

WARREN COUNTY, OHIO

**Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2013**

	Business-Type Activities - Enterprise Funds			
	Water	Sewer	Storm Water	Sheriff
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>				
<u>Provided (Used) by Operating Activities:</u>				
Operating Income (Loss)	(\$2,621,852)	(\$2,763,035)	(\$22,432)	\$292,697
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation Expense	4,523,534	4,553,075	2,479	0
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	44,109	(14,364)	0	0
(Increase) Decrease in Due from Other Funds	(20,935)	710	0	0
(Increase) Decrease in Intergovernmental Receivable	2,025	(627)	0	0
(Increase) in Special Assessment Receivable	0	0	(2,764)	0
(Increase) Decrease in Prepaid Items	418	1,165	0	0
(Increase) Decrease in Inventory	(69,129)	24,655	0	0
Decrease in Prepaid Water Contract	176,923	0	0	0
Increase (Decrease) in Accounts Payable	101,125	(49,770)	0	0
Increase in Accrued Wages and Benefits	21,969	12,357	1,388	22,208
(Decrease) in Due to Other Funds	(13,196)	(31,674)	(187)	(120,150)
Increase (Decrease) in Intergovernmental Payables	(301,716)	247	214	(169,378)
(Decrease) in Claims Payable	0	0	0	0
Increase (Decrease) in Compensated Absences	(4,505)	27,170	518	89,645
Total Adjustments	4,460,622	4,522,944	1,648	(177,675)
Net Cash Provided (Used) by Operating Activities	<u>\$1,838,770</u>	<u>\$1,759,909</u>	<u>(\$20,784)</u>	<u>\$115,022</u>

Schedule of Noncash Investing, Capital and Financing Activities:

At December 31, 2013 the Water and Sewer Funds had outstanding liabilities of \$987,072 and \$67,982, respectively, for the purchase of certain capital assets. The Water Fund received \$452,690 and the Sewer Fund received \$46,060 of capital contributions from other funds, special assessments and developers.

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

<u>Communications</u>	<u>Total</u>	<u>Governmental</u>
<u>Rotary</u>	<u>Enterprise</u>	<u>Activities -</u>
		<u>Internal Service</u>
		<u>Funds</u>
\$19,417	(\$5,095,205)	\$698,988
0	9,079,088	2,173
0	29,745	(21,891)
(92)	(20,317)	727,678
59	1,457	20,001
0	(2,764)	0
0	1,583	(4,730)
0	(44,474)	(8,743)
0	176,923	0
2,340	53,695	(65,841)
0	57,922	717
0	(165,207)	(374)
0	(470,633)	2,091
0	0	(10,052)
0	112,828	2,542
<u>2,307</u>	<u>8,809,846</u>	<u>643,571</u>
<u>\$21,724</u>	<u>\$3,714,641</u>	<u>\$1,342,559</u>

WARREN COUNTY, OHIO

**Statement of Net Position
Fiduciary Funds
December 31, 2013**

	Private Purpose Trust	Agency Funds
Assets:		
Cash and Cash Equivalents	\$ 414,876	\$ 27,417,104
Cash in Segregated Accounts	0	3,768,939
Receivables:		
Taxes	0	291,080,364
Total Assets	<u>414,876</u>	<u>322,266,407</u>
Liabilities:		
Intergovernmental Payable	0	309,060,968
Unapportioned Monies	0	8,536,279
Payroll Withholding	0	143,396
Deposits Held Due to Others	0	4,525,764
Total Liabilities	<u>0</u>	<u>322,266,407</u>
Net Position:		
Unrestricted	414,876	0
Total Net Position	<u>\$ 414,876</u>	<u>\$ 0</u>

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

***Statement of Changes in Net Position
Fiduciary Fund
For the Year Ended December 31, 2013***

	Private Purpose Trust
Additions:	
Contributions	\$ 7,055
Increase in Net Position Resulting from Operations	<u>7,055</u>
Deductions:	
Reimbursements	<u>71,953</u>
Change in Net Position	(64,898)
Net Position at Beginning of Year	<u>479,774</u>
Net Position End of Year	<u>\$ 414,876</u>

See accompanying notes to the basic financial statements

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Warren County is a political subdivision of the State of Ohio. The County was formed by an act of the Ohio General Assembly in 1803. The three member Board of County Commissioners is the legislative and executive body of the County. The County's combined financial statements include accounts for all County operations.

The accompanying basic financial statements comply with the provisions of GASB Statement No. 14, *"The Financial Reporting Entity,"* as amended by GASB Statement No. 61 *"The Financial Reporting Entity: Omnibus; an amendment of GASB Statements No. 14 and No. 34,"* in that the financial statements include all organizations, activities and functions of the primary government (the County) and legally separate entities (component units) for which the County is financially accountable. Financial accountability is defined as the appointment of a voting majority of a legally separate organization's governing board and either the County's ability to impose its will over the organization or the possibility that the organization will provide a financial benefit to or impose a financial burden on the County.

The financial activities of all funds, agencies, boards and commissions for which the County elected officials are financially accountable are reflected in the accompanying financial statements. Based on the foregoing criteria, Warren County (the primary government) has two component units, Production Services Unlimited, Inc. and the Warren County Transportation Improvement District. The reporting entity of the County includes the following services: human and social services, certain health care and community assistance services, civil and criminal justice systems, road and bridge maintenance and general administrative services. In addition, the County operates a water supply, sanitary sewer and storm water system.

Discretely Presented Component Unit - The component unit column on the Statement of Net Position includes the financial data of two County component units, Production Services Unlimited, Inc. (PSU) and the Warren County Transportation Improvement District (TID). The component units are reported in a separate column to emphasize that they are legally separate from the County. PSU and the TID are being presented as a part of the County's reporting entity because it would be misleading to exclude them.

PSU is an adult workshop for the clients of the Board of Developmental Disabilities. Warren County has an annual master operating agreement with PSU to subsidize a portion of the operations. PSU contracts with various companies and individuals, including the County, to provide janitorial services, assembly work, packaging, clerical, and other activities which are performed by the workshop participants. Separate financial statements for PSU may be obtained by writing to: Production Services Unlimited, Inc., 575 Columbus Avenue, Lebanon, Ohio 45036.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

The TID is a body politic and corporate, created pursuant to Chapter 5540 of the Ohio Revised Code by action of the Board of Warren County Commissioners on January 27, 2011 for the purpose of financing, constructing, maintaining, repairing and operating selected transportation projects. Separate financial statements for the TID may be obtained by writing to Secretary-Treasurer, Warren County Transportation Improvement District, 210 W. Main Street, Lebanon, Ohio 45036.

Related Organizations - Warren County officials appoint a voting majority of the board for the following organizations. The County's accountability for these organizations does not extend beyond making the appointments.

- *Metropolitan Housing Authority* - The County Commissioners, Probate Court and Common Pleas Court each appoint one member of a five member board.
- *Park District* - The Probate Judge appoints all three members of the Park Board.
- *Warren County Airport Authority* - The County Commissioners appoint all members of a nine-member board.
- *Butler/Clermont/Warren Workforce Policy Board* – The County Commissioners appoint all of the Warren County members of the board. The Policy Board is a regional organization developed as a result of the Workforce Investment Act. The role of the Policy Board is to assess the workforce needs of area employers, assess the employment and training needs of job seekers and to identify fiscal and other available resources to meet current and future workforce needs in the region.
- *Warren County Port Authority* – The County Commissioners appoint all seven members of the board. The role of the board is to enhance, foster, aid, provide or promote the following within Warren County: transportation, economic development, housing, recreation, education, culture and research.

Joint Venture Without Equity Interest

Warren County is a member of the Warren/Clinton Counties Recovery Services Board, which is a joint venture between Warren and Clinton Counties. The purpose of the board is to provide aid, support and education for alcohol and drug dependent citizens as well as those who are mentally handicapped. See Note 21 "Joint Venture."

Jointly Governed Organization

Warren County Board of Developmental Disabilities is a member of the Southwest Ohio Regional Council of Governments formed by Hamilton, Clermont, Butler and Warren Counties. The purpose of this Council is to coordinate the powers and duties of the member counties to better serve and benefit persons with developmental disabilities. See Note 22 "Jointly Governed Organization."

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting

The accounting system is organized and operated on the basis of funds each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses. The various funds are summarized by type in the basic financial statements. The County uses the following fund types:

Governmental Funds

Governmental funds are those funds through which most governmental functions typically are financed. The acquisition, use and balances of the County's expendable financial resources and the related current liabilities (except those accounted for in the proprietary funds) are accounted for through governmental funds. The measurement focus is on determination of "financial flow" (sources and use and balances of financial resources). The following are the County's major governmental funds:

General Fund – This fund represents the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund. The primary revenue sources are sales and use tax, property transfer tax, real estate tax, state and local government fund receipts, investment earnings and charges for service. The general fund balance is available to the County for any purpose provided it is expended or transferred according to the laws of Ohio.

Senior Citizens Service Levy Fund – This fund accounts for tax levy proceeds which provide the source of funding for senior citizen services.

Board of Developmental Disabilities Fund – This fund is used to account for a County-wide property tax levy, Federal and State grants and reimbursements used for care and services for the mentally handicapped and developmentally disabled.

Special Assessment Fund – This fund is used to account for revenues received from special assessment collections from annual tax billings, which provide the source of financing for long-term debt incurred for water and sewer line construction.

County Road Projects Fund – This fund is used to account for all revenue sources including Federal and State grants used to finance road and bridge infrastructure projects.

County Construction Projects Fund – This fund is used to account for all transactions related to the construction and renovation of County owned land, buildings and communication systems.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

Proprietary Funds

All proprietary funds are accounted for on an "economic resources" measurement focus. This measurement focus provides that all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Proprietary fund type operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total position.

Enterprise Funds - These funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The County's major enterprise funds are:

Water Fund – This fund is used to account for the operation of the County's water service.

Sewer Fund – This fund is used to account for the operation of the County's sanitary sewer service.

Storm Water Fund – This fund is used to account for the operation of the County's Storm Water Management Plan in compliance with the federally mandated National Pollution Discharge Elimination System (NPDES) Phase II program.

Sheriff Fund – This fund is used to account for the policing services provided on a contractual basis to Deerfield Township, South Lebanon and Caesar Creek Litter Control.

Communications Rotary Fund – This fund is used to account for communications maintenance services provided to various county departments and other governmental units. Users are billed for costs incurred.

Internal Service Funds – The five internal service funds operated by the County are: Vehicle Maintenance, Health Insurance, Workers' Compensation Self Insurance, Property and Casualty Insurance and Gasoline. The Vehicle Maintenance fund was created to provide repairs and maintenance to various County departments. The Health Insurance fund is used for claims and administration of the health insurance program for covered County employees and eligible dependents. The Workers' Compensation Self Insurance fund was created to accumulate reserves and process claims for workers' compensation for all functions of county government. The Property and Casualty Insurance fund was created to account for the accumulation and allocation of premiums, deductibles and risk management fees associated with the property and casualty insurance of the County. The Gasoline fund was created to account for the centralized purchase of gasoline provided to various departments of the County.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. These funds are used to account for assets held by a governmental unit as an agent for individuals, private organizations or other governmental units and therefore not available to support the County's own programs. The County's only trust fund is a private purpose trust that accounts for unclaimed monies. The agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operation. These funds operate on an accrual basis of accounting. Further description of these funds can be found on pages 188 and 189.

C. Basis of Presentation – Financial Statements

Government-wide Financial Statements – The statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government and its discretely presented component units, except for fiduciary funds. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities. Internal Service fund activity is eliminated to avoid “doubling up” revenues and expenses. Inter-fund services provided and used are not eliminated in the process of consolidation. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

The government-wide statements are prepared using the economic resources measurement focus. This is the same approach used in the preparation of the proprietary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the County and for each function or program of the County's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation – Financial Statements (Continued)

Fund Financial Statements – Fund financial statements report detailed information about the County. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column. Fiduciary funds are reported by fund type.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a flow of current financial resources measurement focus. The financial statements for governmental funds are a balance sheet, which generally includes only current assets and current liabilities, and a statement of revenues, expenditures and changes in fund balances, which reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources.

All proprietary fund types are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the statement of net position. The statement of changes in net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net total position. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

D. Basis of Accounting

Basis of accounting represents the methodology utilized in the recognition of revenues and expenditures or expenses reported in the financial statements. The accounting and reporting treatment applied to a fund is determined by its measurement focus.

The modified accrual basis of accounting is followed by the governmental funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. The term "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period, which the County considers to be 60 days after year-end. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for debt service and expenditures related to compensated absences which are recorded only when due.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Accounting (Continued)

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include sales and use taxes, property taxes, grants, entitlements and donations. Revenue from sales and use taxes is recognized in the period in which the income is earned and is available. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied and the revenue is available. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specific purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. Revenues considered susceptible to accrual at year-end include interest on investments, and state levied locally shared taxes, including motor vehicle license fees and local government assistance. Other revenues, including licenses, permits, certain charges for services, and miscellaneous revenues are recorded when received in cash, because generally these revenues are not measurable until received.

Special assessment installments and related accrued interest, which are measurable but not available at December 31, are recorded as deferred inflows of resources. Property taxes measurable as of December 31, 2013 but which are not intended to finance 2013 operations and delinquent property taxes, whose availability is indeterminate, are recorded as deferred inflows of resources.

The full accrual basis of accounting is utilized for reporting purposes by the government-wide statements, proprietary funds and fiduciary funds. Revenues are recognized when they are earned and expenses are recognized when they are incurred.

E. Budgetary Process

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations resolution are subject to amendment throughout the year.

All funds, other than agency funds, are legally required to be budgeted and appropriated; however, only the General and major special revenue funds are required to be reported. The primary level of budget control is at the object level by organizational unit and/or department by function (Public Safety, Public Works, General Government, Debt Service, etc.) within a fund. Budgetary modifications may only be made through resolution of the County Commissioners.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

1. Tax Budget

By July 15, each County department must submit an annual tax budget for the following fiscal year to the County Commissioners for consideration and passage. The adopted budget is submitted to the County Auditor, as secretary of the County Budget Commission, by July 20th of each year, for the period January 1 to December 31 of the following year.

2. Estimated Resources

The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenue. The Budget Commission then certifies its actions to the County by September 1st of each year. As part of the certification process, the County receives an official certificate of estimated resources which states the projected receipts by fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriations measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered fund balances from the preceding year. The certificate may be further amended during the year if a new source of revenue is identified or actual receipts exceed current estimates. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 2013.

3. Appropriations

A temporary appropriations resolution to control expenditures may be passed on or about January 1st of each year for the period January 1 through March 31. An annual appropriations resolution must be passed by April 1st of each year for the period January 1st through December 31st. The appropriations resolution establishes spending controls at the fund, function, organizational unit and/or department, and object level. The appropriations resolution may be amended during the year by resolution of the County Commissioners as additional information becomes available, provided that total fund appropriations do not exceed the current estimated resources. During 2013, supplemental appropriations were necessary to budget for unanticipated expenditures. Expenditures may not legally exceed budgeted appropriations at the object level. Administrative control is maintained through the establishment of more detailed line-item budgets. Management may ask the County Commissioners to transfer appropriations within the object level (among line items) for an organizational unit and/or department provided total appropriations for that object and organizational unit and/or department do not exceed amounts established by the County Commissioners. The budgetary figures, which appear on the budgetary statements, are provided on the budgetary basis to provide a comparison of actual results with the final budget, including all amendments and modifications.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

4. Encumbrances

As part of formal budgetary control, purchase orders, contracts and other commitments for expenditures are encumbered and recorded as the equivalent of expenditures (budget basis) in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. However, on the GAAP basis of accounting, encumbrances do not constitute expenditures or liabilities.

5. Lapsing of Appropriations

At the close of each fiscal year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriations balance is carried forward to the subsequent fiscal year and need not be reappropriated.

6. Budgetary Basis of Accounting

The County's budgetary process accounts for certain transactions on a basis other than generally accepted accounting principles (GAAP). The major difference between the budgetary basis and the GAAP basis lies in the manner in which revenues and expenditures are recorded. Under the budgetary basis, revenues and expenditures are recognized on the cash basis. Utilizing the cash basis, revenues are recorded when received in cash and expenditures when paid. Under the GAAP basis, revenues and expenditures are recorded on the modified accrual basis of accounting.

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***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

A reconciliation of the results of operations for the year from the GAAP basis to the budgetary basis for the general fund and for the major special revenue funds are shown below:

	Net Change in Fund Balances		
	General Fund	Senior Citizens Service Levy	Board of Developmental Disabilities Fund
GAAP Basis (as reported)	\$129,869	\$59,798	\$5,552,309
Increase (Decrease):			
Accrued Revenues at December 31, 2013 received during 2014	(6,967,903)	(352)	(9,474,346)
Accrued Revenues at December 31, 2012 received during 2013	6,424,712	457	8,279,404
Accrued Expenditures at December 31, 2013 paid during 2014	3,919,943	1,095,290	680,788
Accrued Expenditures at December 31, 2012 paid during 2013	(3,467,320)	(1,131,611)	(1,002,922)
Change in Fair Value, 2013	1,330,549	0	0
Change in Fair Value, 2012	(163,166)	0	0
2013 Prepays for 2014	(3,773)	0	(16,565)
2012 Prepays for 2013	5,166	0	15,913
Interfund Loans Receivable, 2013	(399,773)	0	0
Interfund Loans Receivable, 2012	150,574	0	0
Outstanding Encumbrances	(3,454,217)	(2,194,972)	(1,320,447)
Budget Basis	<u>(\$2,495,339)</u>	<u>(\$2,171,390)</u>	<u>\$2,714,134</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Cash and Cash Equivalents

Cash and cash equivalents include amounts in demand deposits and treasury securities. State Treasury Asset Reserve (STAR) Plus, certificates of deposit and treasury securities are considered cash equivalents because they are highly liquid investments or have original maturity dates of three months or less. STAR Plus is a cash management program that provides Ohio political subdivisions an account that has no exposure to credit or market risk. All STAR Plus deposits have full FDIC insurance and are backed by the full faith and credit of the U.S. Government.

The County Treasurer pools cash for investment and resource management purposes. Each fund's equity in pooled cash and investments represents the balance on hand as if each had maintained its own cash and investment account. For purposes of the statement of cash flows, the proprietary funds consider their share of equity in STAR Ohio and pooled certificates of deposit to be cash equivalents. See Note 5 "Cash, Cash Equivalents and Investments."

At year end the Southwest Ohio Council of Governments was holding deposits in the amount of \$8,581,280 which are represented as "Cash and Cash Equivalents with Fiscal Agent" on the balance sheet.

G. Investments

Investment procedures and interest allocations are restricted by provisions of the Ohio Constitution and the Ohio Revised Code. In accordance with GASB Statement No. 31, "Accounting and Financial Reporting for Certain Investments and for External Investment Pools", the County records all its investments at fair value, which are based upon quoted market prices. All investment income, including changes in the fair value of investments, are recognized as revenue in the operating statements. The County allocates interest among various funds based upon applicable legal and administrative requirements. See Note 5 "Cash, Cash Equivalents and Investments."

Warren County has invested funds in State Treasury Asset Reserve of Ohio (STAR Ohio) during 2013. STAR Ohio is an investment pool managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price, which is the price the investment could be sold for on December 31, 2013. The County also has several liquid asset management accounts. These accounts have been restricted to U.S. Treasury and agency security investments only, with the exception of the Fifth Third Liquid Investment Account which can invest up to 10% in commercial paper as long as it is rated A1P1.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. Inventory of Supplies

Inventory is stated at cost (first-in, first-out) in the governmental funds, and at the lower of cost (first-in, first-out) or market in the proprietary funds. The costs of inventory items are recorded as expenditures in the governmental funds when purchased and expenses in the proprietary funds when used.

I. Prepaid Water Contract

The County has entered into a contract with Cincinnati Waterworks to provide water to the County that will benefit periods beginning in 2000 until December 31, 2025. This item is recorded as a prepaid water contract in the Water Fund (enterprise) using the consumption method. This will reflect the current asset amount as a prepaid item and the expense in the year in which it is consumed.

J. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2013 are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

K. Capital Assets and Depreciation

Capital assets defined by the County have the following characteristics:

- Real or personal property, tangible in nature, possesses physical substance, including equipment, vehicles, land and land improvements actual or estimated cost ten thousand dollars or greater
- Buildings, structures, building improvements or infrastructure actual or estimated cost one hundred thousand dollars or greater
- Identifiable intangible permanent right-of-ways
- Identifiable intangible software, purchased or internally generated cost of one hundred thousand dollars or greater
- Expected useful life longer than five years

1. Property, Plant and Equipment - Governmental Activities

Governmental Activities capital assets are those not directly related to the business type funds. These generally are acquired or constructed for governmental activities and are recorded as expenditures in the governmental funds and are capitalized at cost or estimated historical cost for assets not purchased in recent years.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Capital Assets and Depreciation (Continued)

1. Property, Plant and Equipment - Governmental Activities (Continued)

Estimated historical costs for governmental activities capital asset values were initially determined by identifying historical costs when such information was available. In cases where information supporting original cost was not obtainable, estimated historical costs were developed. For certain capital assets, the estimates were arrived at by indexing estimated current costs back to the estimated year of acquisition.

Application development expenses for internally developed software have been capitalized. Implementation/operation activities are expensed.

Capital assets include land (including permanent easements), construction in progress, land improvements, buildings, structures and improvements, furniture, fixtures and equipment (including computer software), and infrastructure. Infrastructure is defined as long-lived capital assets that normally are stationary in nature and normally can be preserved for a significant number of years. Examples of governmental activities infrastructure include roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems. These assets are reported in the Governmental Activities column of the Government-wide Statement of Net Position, but they are not reported in the Fund Financial Statements.

2. Property, Plant and Equipment – Business Type Activities

Proprietary funds capital assets are stated at cost (or estimated historical cost), including interest capitalized during construction and architectural and engineering fees where applicable. Contributed capital assets are recorded at fair market value at the date received. Proprietary funds capital assets are similar to Governmental Activities capital assets with the exception of the infrastructure. Proprietary infrastructure consists of water and sewer lines, whereas Governmental Activities infrastructure consists of roads and bridges. These assets are reported in both the Business-Type Activities column of the Government-wide Statement of Net Position and in the respective funds.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Capital Assets and Depreciation (Continued)

3. Depreciation

Tangible capital assets are depreciated, excluding land and construction in progress, and intangible assets (computer software) costs are amortized. Depreciation and amortization have been provided using the straight-line method over the following estimated useful lives:

<u>Description</u>	<u>Governmental and Business-Type Activities Estimated Lives (in years)</u>
Land Improvements	5 - 50
Buildings, Structures and Improvements	20 - 50
Furniture, Fixtures and Equipment (Including Computer Software)	5 - 25
Infrastructure	15 - 100

L. Capitalization of Interest

The County's policy is to capitalize interest for proprietary (enterprise) fund construction projects until the project is substantially completed. Capitalized interest on proprietary fund construction is amortized on a straight-line basis over the estimated useful life of the asset. There was no interest capitalized for proprietary funds during 2013.

M. Accrued Liabilities and Long-term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported on the enterprise fund financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, compensated absences paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, capital leases, and long-term notes that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. Long-Term Obligations

Long-Term liabilities are being repaid from the following funds:

<u>Obligation</u>	<u>Fund</u>
General Obligation Bonds	Tax Increment Financing Fund Radio System Bonds Fund
Special Assessment Bonds	Special Assessment Fund
Tax Increment District Revenue Bonds	Tax Increment District Revenue Bond Fund
State 166 Loan	Tax Increment Financing Fund
Ohio Public Works Commission Loan	State OPWC Loan Fund
Ohio Water Development Authority Loans	Water Fund Sewer Fund
Compensated Absences	General Fund Human Services Fund Board of Developmental Disabilities Fund Crime Victim Grant Fund Municipal Victim Witness Fund Workforce Investment Act Fund Water Fund Sewer Fund Storm Water Fund Sheriff Revolving Fund Health Insurance Fund Workers' Compensation Self Insurance Fund

O. Bond Premiums/Discounts

Bond discounts when applicable for governmental and proprietary fund types are deferred and amortized over the term of the bonds using the bonds-outstanding method, which approximates the effective interest method. Bond discounts are presented as a reduction of the face amount of bonds payable and bond premiums are recorded as an increase to the face amount of bonds payable.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

P. Compensated Absences

In accordance with GASB Statement No. 16, "Accounting for Compensated Absences," vacation and compensatory time are accrued as liabilities when an employee's right to receive compensation is attributable to services already rendered and it is probable that the employee will be compensated through paid time off or some other means, such as cash payments, at termination or retirement. Leave time that has been earned but is unavailable for use as paid time off or as some other form of compensation because an employee has not met the minimum service time requirement, is accrued to the extent that it is considered to be probable that the conditions for compensation will be met in the future.

Sick leave is accrued using the vesting method, whereby the liability is recorded on the basis of leave accumulated by employees eligible to receive termination payments as of the balance sheet date, and on leave balances accumulated by other employees expected to become eligible in the future to receive such payments.

For governmental funds, that portion of unpaid compensated absences that is due and payable as of year-end using expendable, available resources is reported as an expenditure in the fund from which the individual earning the leave is paid, and a corresponding liability is reflected in the account "Compensated Absences Payable." In the government wide statement of net position, "Compensated Absences Payable" is recorded within the "Due within one year" account and the long-term portion of the liability is recorded within the "Due in more than one year" account. Compensated absences are expensed in the proprietary funds when earned and the related liability is reported within the fund.

Q. Grants and Other Intergovernmental Revenues

Local governmental fund revenues are recorded as receivables and revenue when measurable and available. Assistance awards made on the basis of entitlement are recorded as intergovernmental receivables and revenues when entitlement occurs. Federal and State reimbursement-type grants for the acquisition or construction of capital assets in Proprietary funds are receivables and capital contributions when the related expenses are incurred.

All other Federal and State reimbursement-type grants are recorded as receivables and revenues when the related expenditures/expenses are incurred.

R. Restricted Cash and Cash Equivalents with Fiscal Agent

Restricted cash and cash equivalents with fiscal agent reported in the Water Fund (Business-Type Activities) represent escrow funds for retainage that will be released to contractors once projects are finalized.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

S. Pensions

The provision for pension costs are recorded when the related payroll is accrued and the obligation is incurred.

T. Operating Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for water treatment and distribution, wastewater collection and treatment, policing services to other governments and communications maintenance services. Operating expenses are necessary costs incurred to provide the good or service that is the primary activity of the fund. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

U. Special Assessments

The County reports Special Assessment bonds in the governmental activities on the entity wide statement of net position. These bonds are secured by liens on assessed properties and are also backed by the full faith and credit of the County. Special assessment debt service payments are recorded in the Special Assessment Fund. Capital outlay financed by special assessments are recorded in the Capital Projects Funds.

V. Self-Funded Insurance

The County is self-funded for employee health care, prescription, dental, vision and workers' compensation benefits. The programs are administered by United Health Care, Express Scripts, Dental Care Plus, VSP and Sedgwick CMS, Inc. which provide claims review and processing services. For health care, prescription, dental and vision, each County fund is charged for its proportionate share of covered employees. The County records a liability in claims payable for incurred but unreported claims at year-end based upon an analysis of historical claims and expenses. For workers' compensation, each County fund is charged for actual claims paid plus administrative fees based upon number of employees per department.

W. Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

X. Fund Balance

Classification of Fund Balance – In accordance with GASB Statement No. 54, “Fund Balance Reporting and Governmental Fund Type Definitions,” the County’s fund balance is divided into five classifications based primarily on the extent to which the County must observe constraints imposed upon the use of its governmental fund resources. The classifications are as follows:

Nonspendable – The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash.

Restricted – Fund balance is restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

Committed – The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the Board of County Commissioners. Those committed amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned – Assigned fund balance classification balances are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by the Board of County Commissioners.

Unassigned – Unassigned fund balance is the residual classification for the General Fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The County applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Y. Net Position

Net position represents the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets net of accumulated depreciation, and net of outstanding balances of any borrowings related to the acquisition, construction or improvements of those assets. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

Z. Deferred Inflows of Resources

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. On the government-wide statement of net position and governmental funds balance sheet, property taxes that are intended to finance future fiscal periods are reported as deferred inflows. In addition, the governmental funds balance sheet reports deferred inflows which arise only under a modified accrual basis of accounting. Accordingly, the item, *unavailable amounts*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable amounts for delinquent property taxes, income taxes, special assessments, and state levied shared taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 2 – DEFICIT FUND EQUITIES

At December 31, 2013, the following funds had deficit fund/net position balances:

<u>Fund</u>	<u>Deficit</u>
Capital Projects:	
County Road Projects Fund	\$405,523
Airport Construction Fund	316,069
Enterprise Fund:	
Sheriff Fund	167,497

The fund/net position deficit arises from the recognition of expenditures on the modified accrual basis/accrual basis, which are greater than expenditures/expenses recognized on the budgetary/cash basis. The deficit does not exist under the cash basis of accounting. The General Fund provides transfers when cash is required, not when accruals occur.

NOTE 3 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position

The governmental fund balance sheet includes reconciliation between fund balance – total governmental funds and net position of governmental funds as reported in the government-wide statement of net position. The following is a detailed listing of those reconciling items that are net adjustments or a combination of several transactions:

Shared Revenues	7,389,084
Interest Revenue	174,387
Special Assessment Revenue	11,740,826
	<u>\$19,304,297</u>
<i>Long-Term liabilities not reported in the funds:</i>	
General Obligation Bonds Payable	\$12,723,008
Special Assessment Bonds Payable	9,431,095
Tax Increment District Revenue Bonds Payable	2,205,000
Loans Payable	3,493,185
Accrued Interest on Long-Term Debt	73,508
Retainage Payable	121,882
Compensated Absences Payable	5,012,304
	<u>\$33,059,982</u>

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2013*

NOTE 3 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)

B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances – total governmental funds and changes in net position of governmental activities as reported in the government – wide statement of activities. The following is a detailed listing of those reconciling items that are net adjustments or a combination of several transactions:

Amount by which capital outlay exceeded depreciation in the current period:

Capital Outlay	10,616,428
Capital Contributions	119,927
Depreciation Expense	<u>(4,564,048)</u>
	\$6,172,307

Governmental revenues not reported in the funds:

Increase in Shared Revenue	\$863,315
Increase in Interest Revenue	80,276
Decrease in Special Assessment Revenue	(929,416)
Decrease in Charges for Services	<u>(4,835)</u>
	\$9,340

Net amount of long-term debt issuance and bond and lease principal payments:

General Obligation Bond Principal Payments	\$1,616,918
Special Assessment Bond Principal Payments	1,060,356
Tax Increment District Revenue Bond Payments	40,000
Loan Payments	732,823
Capital Lease Payments	8,329,439
Capital Lease Acquisitions	(8,327,410)
Issuance of 2013 Radio System Acquisition Bonds	(8,300,000)
Issuance of 2013 Special Assessment Bond	<u>(311,000)</u>
	(\$5,158,874)

Expenses not requiring the use of current financial resources:

Increase In Compensated Absences Payable	(\$231,188)
Decrease in supplies inventory	<u>(89,448)</u>
	(\$320,636)

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2013**

NOTE 4 – FUND BALANCE CLASSIFICATION

Fund balance is classified as nonspendable, restricted, committed, assigned, and unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below:

Fund Balances	General	Senior Citizens Service Levy	Board of Developmental Disabilities	Special Assessments	County Road Projects	County Construction Projects	Other Governmental Funds	Total Governmental Funds
Nonspendable:								
Inventory of Supplies	\$19,849	\$0	\$0	\$0	\$0	\$87,637	\$645,807	\$753,293
Prepaid Items	3,773	0	16,565	0	0	1,854,699	3,416	1,878,453
Total Nonspendable	<u>23,622</u>	<u>0</u>	<u>16,565</u>	<u>0</u>	<u>0</u>	<u>1,942,336</u>	<u>649,223</u>	<u>2,631,746</u>
Restricted:								
Probation Services	0	0	0	0	0	0	225,505	225,505
Animal Control	0	0	0	0	0	0	251,801	251,801
Children's Services	0	0	0	0	0	0	288,553	288,553
Child Support Enforcement	0	0	0	0	0	0	188,799	188,799
Community Development & Assistance	0	0	0	0	0	0	3,119,289	3,119,289
Court Services	0	0	0	0	0	0	1,557,589	1,557,589
Delinquent Real Estate Tax & Assessment	0	0	0	0	0	0	1,443,702	1,443,702
Developmental Disabilities	0	0	40,620,725	0	0	0	0	40,620,725
Emergency Services	0	0	0	0	0	0	452,670	452,670
Federal Funding of Capital Improvement	0	0	0	0	0	14	0	14
Indigent Assistance	0	0	0	0	0	0	271,071	271,071
Job and Family Services	0	0	0	0	0	0	761,057	761,057
Law Library	0	0	0	0	0	0	443,753	443,753
Litter Control and Recycling	0	0	0	0	0	0	1,536,808	1,536,808
Mental Health Services	0	0	0	0	0	0	68,563	68,563
Property Reappraisal	0	0	0	0	0	0	4,933,653	4,933,653
Public Safety	0	0	0	0	0	0	1,199,142	1,199,142
Roads	0	0	0	0	0	0	7,349,920	7,349,920
Senior Citizens Services	0	6,497,677	0	0	0	0	0	6,497,677
Transit Services	0	0	0	0	0	0	427,203	427,203
Veteran's Memorial	0	0	0	0	0	0	1,711	1,711
Victim Assistance	0	0	0	0	0	0	53,577	53,577
Youth Services	0	0	0	0	0	0	1,526,376	1,526,376
Debt Retirement	0	0	0	575,202	0	0	10,645,678	11,220,880
Capital Acquisition and Improvement	0	0	0	0	0	0	332,255	332,255
Total Restricted	<u>0</u>	<u>6,497,677</u>	<u>40,620,725</u>	<u>575,202</u>	<u>0</u>	<u>14</u>	<u>37,078,675</u>	<u>84,772,293</u>
Committed:								
Capital Acquisition and Improvement	0	0	0	0	0	10,804,266	0	10,804,266
Community Development & Assistance	0	0	0	0	0	0	286,731	286,731
Total Committed	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,804,266</u>	<u>286,731</u>	<u>11,090,997</u>
Assigned:								
Encumbrances	5,291,802	0	0	0	0	0	0	5,291,802
Total Assigned	<u>5,291,802</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,291,802</u>
Unassigned (Deficits):								
	23,161,515	0	0	0	(405,523)	0	(316,069)	22,439,923
Total Fund Balances	<u>\$28,476,939</u>	<u>\$6,497,677</u>	<u>\$40,637,290</u>	<u>\$575,202</u>	<u>(\$405,523)</u>	<u>\$12,746,616</u>	<u>\$37,698,560</u>	<u>\$126,226,761</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 5 - CASH, CASH EQUIVALENTS AND INVESTMENTS

The County Treasurer combines a majority of cash resources of the individual funds to form a pool of cash and investments. Each fund type's portion of this pool is displayed on the combined balance sheet as "Cash, Cash Equivalents and Investments." Investments are reported at fair value, which is based on quoted market prices. Ohio law requires the classification of funds held by the County into two categories.

Active monies are public monies determined to be necessary to meet current demand upon the County Treasury. Active monies must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawn on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Inactive deposits are public deposits that the County identified as not required for use of current expenses. Inactive deposits must either be evidenced by certificates of deposit, savings or deposit accounts including, but not limited to, passbook accounts or bonds.

Ohio law, under Ohio Revised Code Section 135.35, permits inactive monies to be deposited or invested in the following:

- United States Treasury notes, bills, bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal or interest by the United States;
- Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
- Written repurchase agreements in the securities listed above, provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
- Bond and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
- Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 5 - CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)

- No-load money market mutual funds consisting exclusively of obligations described in the first two bullets of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
- The State Treasury Asset Reserve of Ohio (STAR Ohio);
- Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in (1) or (2) above or cash or both securities and cash, equal value for equal value;
- High grade commercial paper in an amount not to exceed 25 percent of the County's total average portfolio; and
- Bankers acceptances for a period not to exceed 180 days and in an amount not to exceed 25 percent of the County's total average portfolio.

The County invests in United States Treasury obligations and eligible guaranteed obligations of the United States, the State Treasury Asset Reserve of Ohio (STAR Ohio), certificates of deposit, commercial paper and mutual funds which are invested exclusively in United States obligations. All investments comply with the limitations with respect to length of maturities contained in Chapter 135 of the Ohio Revised Code (The Uniform Depository Act). The maximum maturity of any investment of the County will be five years. The County interprets the limit on federal guaranteed investments and all legal investments very conservatively.

At December 31, 2013, the County did not own any derivative type investments, interest only investments, collateralized mortgage obligations, commercial paper or reverse repurchase agreements. The County Treasurer has attended special training in all of the investment areas to assure compliance with the strictly conservative philosophy of the County. All investments are transacted with banks the County believes to be reputable or other financial institutions operating in the State of Ohio that are well versed in the statutory restrictions Ohio political subdivisions operate under and also have an understanding of the County investment requirements.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 5 - CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)

A. Deposits

Custodial credit risk is the risk that in the event of bank failure, the government's deposits may not be returned. Warren County's policy as it relates to custodial credit risk is to follow the Ohio Revised Code chapter 135 as well as to practice sound financial management principles focusing on diversification of deposits. Protection of County cash and deposits is provided by the Federal Deposit Insurance Corporation (FDIC) as well as qualified securities pledged by the institution holding the assets. Ohio Law requires that deposits be placed in eligible banks or savings and loan associations located in Ohio (except as provided in law for STAR Plus and Certificate of Deposit Account Registry Service-CDARS accounts). Any public depository in which the County places deposits must pledge as collateral eligible securities of aggregate market value equal to the excess of deposits not insured by the FDIC. The securities pledged as collateral are pledged to a pool for each individual financial institution in amounts equal to at least 105% of the carrying value of all public deposits held by each institution. Obligations that may be pledged as collateral are limited to obligations of the United States and its agencies and obligations of any state, county, municipal corporation or other legally constituted authority of any other state, or any instrumentality of such county, municipal corporation or other authority. Collateral is held by trustees including the Federal Reserve Bank and designated third party trustees of the financial institutions.

At year end the carrying amount of the County's deposits was \$27,908,311 and the bank balance was \$26,305,821. Federal depository insurance covered \$2,912,722 of the bank balance and remaining deposits were collateralized as follows: pledged collateral, held in the County's name by the financial institution's trust department, in the amount of \$7,750,000, pooled collateral, consisting of securities held by the Federal Reserve Bank in the name of the pledging financial institution or institution's trust department but not in the County's name, in the amount of \$15,643,099. The County had \$1,559,385 in undeposited cash on hand at December 31, 2013 which is included as Cash and Cash Equivalents on the balance sheet.

B. Investments

The County's investments are detailed below and are categorized to give an indication of the level of risk assumed as of year-end.

	Fair Value	Average Weighted Days to Maturity
Government Sponsored Enterprise Investments	\$138,927,904	906.90
STAR Ohio	4,398,343	0.03
U.S. Government Bonds	1,036,699	0.04
Treasury Notes	1,366,766	1.25
Ohio Municipal Bonds	1,390,887	2.17
County Government Bonds	4,015,095	168.63
Total Investments	\$151,135,694	1,079.02

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 5 - CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)

B. Investments (Continued)

Interest Rate Risk – The Ohio Revised Code generally limits security purchases to those that mature within five years of settlement date. The current County Investment and Depository Policy has been expanded from its previous three year maturity position to a five year maturity position (mirroring the Ohio Revised Code). This new investment tool allows the County the opportunity to “lock in” a portion of its investments at higher rates for a longer period of time, when interest rates are at their peak during an interest rate cycle.

Credit Risk – The County follows the Ohio Revised Code (ORC) which limits the amount of credit risk it's going to allow any county to become involved in. It accomplishes this by compiling a specific list of investments, to the exclusion of all other investments, which counties are legally allowed to participate in. The County further minimizes its credit risk by placing most of its available funds in obligations of the US Government or its Agencies; STAR Ohio, which is comprised mostly of US Government and Agency obligations and is specifically authorized and endorsed by the Ohio State Treasurer; as well as local bank CD's, which are collateralized by US Government and Agency obligations. The County also invests in Money Market Funds that are invested solely in US Treasuries. Even though Commercial Paper is an ORC authorized investment, because it is associated with higher credit risk, the County has specifically and significantly limited its use in the County's portfolio and at December 31, 2013 did not have any Commercial Paper investments. The County's investments at December 31, 2013 in FFCB, FHLB, FHLMC, FAMCA, FNMA, are rated AA+ by Standard and Poor's. Its investment in STAR Ohio is rated AAAM by Standard and Poor's. Obligations of the US Government are explicitly guaranteed by the US Government and are not considered to have credit risk. The investment in Warren County Special Assessment Bonds are rated Aa1 based upon the County's credit rating.

Concentration of Credit Risk – The County places no limit on the amount the County may invest in one issuer. Of the County's total investments, 5.13% are FFCB, 14.93% are FHLB, 15.03% are FHLMC, 55.91% are FNMA, 0.92% are FAMCA, 2.91% are STAR Ohio, 0.69% are US Government Bond Money Market Fund, 0.90% are US Treasury Notes, 0.92% are Municipal Government Bonds and 2.66% are Warren County Special Assessment Bonds.

Cash and cash equivalents in the amount of \$267,237 for the component unit, Production Services Unlimited, Inc. (PSU), are considered active funds for immediate use maintained either as cash or in depository accounts payable or able to be withdrawn on demand. At year-end the carrying amount of PSU deposits was \$267,237 and the bank balance was \$291,813. Federal depository insurance covered \$291,813 of the bank balance.

Cash and cash equivalents in the amount of \$6,937,439 for the component unit, Transportation Improvement District (TID), are considered active funds for immediate use maintained either as cash or in depository accounts payable or able to be withdrawn on demand. At year-end the bank balance was \$6,999,149. Federal depository insurance covered \$250,000 of the bank balance. The remaining \$6,749,149 was collateralized by securities pledged by the institution holding the assets.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 6- TAXES

A. Property Taxes

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Taxes from real property (other than public utility) collected during 2013 were levied after October 1, 2012 on assessed values as of January 1, 2012, the lien date. Assessed values are established by the County Auditor at 35% of appraised market value. All property is required to be revalued sexennially with a triennial update. Real property taxes are payable annually or semi-annually. If paid annually, payment is due February 25; if paid semi-annually, the first payment is due February 25, with the remainder payable by July 15. In certain circumstances, state statute permits earlier or later payment dates to be established.

The State of Ohio enacted a Commercial Activity Tax (CAT) effective in 2006 and subsequently has phased out the Tangible Personal Property Tax. Local revenues lost were reimbursed from the CAT until 2011.

Public utility tangible personal property taxes collected in one calendar year are levied in the preceding year on assessed values as of January 1 of that preceding year, the lien date. Public utility tangible personal property currently is generally assessed by the Ohio Tax Commissioner at various assessment rates depending on the type of utility & type of property. Public utility property taxes are payable on the same dates as real property taxes described previously.

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected with final settlement in April and September for taxes payable in the first and second halves of the year, respectively. The full tax rate of all County operations for the year ended December 31, 2012 was \$7.78 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which the 2013 property tax levy was based totaled \$5,555,934,000 which was comprised of \$5,277,228,210 in real property, and \$278,705,790 in public utility personal property.

Ohio Law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. Under current procedure, the County's un-voted share of the 10 mills is 2.57 mills of assessed value. The County is levying the full 2.57 mills on assessed value.

B. Other Taxes

In addition to property taxes, certain other taxes are recognized as revenue by the County. These taxes include the 1% County levied sales tax, gasoline taxes, property transfer tax, casino tax and miscellaneous other taxes which have various lien, levy and collection dates.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 7 - RECEIVABLES

Receivables at December 31, 2013, consisted of taxes, interfund, accounts, special assessments, interest, HOME Investment Partnership Program and Community Development Block Grant Program loans and intergovernmental receivables arising from shared revenues. All receivables are considered collectible in full.

NOTE 8 - INTERFUND RECEIVABLES AND PAYABLES

Interfund balances are expected to be repaid within one year or less. The following balances at December 31, 2013 represent interfund loans receivable and payable:

	Interfund Loans	
	Receivables	Payables
Governmental Funds:		
General Fund	\$399,773	\$0
County Road Projects Fund	0	3,295,653
Other Governmental Funds	3,295,653	399,773
Total Interfund Loans	<u>\$3,695,426</u>	<u>\$3,695,426</u>

Interfund loans purpose is to allow some funds to operate and pay vendors timely with cash while awaiting anticipated revenue. Loans are often used as a means of short-term financing for assessment projects and as a way to cash flow funds that are specifically for reimbursable grants.

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2013**

NOTE 8 - INTERFUND RECEIVABLES AND PAYABLES (continued)

The following balances at December 31, 2013, represent interfund receivables and payables:

	Interfund	
	Due From Other Funds	Due To Other Funds
Governmental Funds:		
General Fund	\$107,204	\$53,467
Board of Developmental Disabilities	0	13,943
County Road Projects Fund	0	20,935
Other Governmental Funds	11,141	127,943
Total Governmental Funds	118,345	216,288
Proprietary Funds:		
Enterprise Funds:		
Water	20,935	17,890
Sewer	2,357	19,302
Communications Rotary	1,816	0
Total Enterprise Funds	25,108	37,192
Internal Service Funds	110,027	0
Total Interfund Receivables and Payables	\$253,480	\$253,480

Interfund receivables and payables purpose is to account for amounts due between different funds for billings such as postage, telephone, vehicle maintenance, gasoline, drug testing, workers compensation charge-backs and unemployment charge-backs.

NOTE 9 - TRANSFERS

The following balances at December 31, 2013 represent transfers in and transfers out:

Fund	Transfer In	Transfer Out
Governmental Funds:		
General Fund	\$0	\$11,478,125
Special Assessment Fund	1,500	0
County Road Projects Fund	882,217	1,486
County Construction Projects Fund	5,307,626	0
Other Governmental Funds	5,381,551	893,283
Total Governmental Transfers	11,572,894	12,372,894
Proprietary Funds:		
Internal Service Funds	800,000	0
Total Transfers	\$12,372,894	\$12,372,894

The principal purpose for interfund transfers is to provide additional funding for current operations of certain Special Revenue funds, to segregate money for construction of capital assets and to pay government obligation debt.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2013**

NOTE 10 - CAPITAL ASSETS

A. Governmental Activities Capital Assets

Summary by category of changes in governmental activities capital assets at December 31, 2013

Historical Cost:

Class	December 31, 2012	Additions	Deletions	December 31, 2013
Non-Depreciable Capital Assets:				
Land	\$11,081,944	\$632,147	\$0	\$11,714,091
Construction in Progress	10,401,332	8,482,328	(6,006,030)	12,877,630
Total Non-Depreciable Capital Assets	<u>21,483,276</u>	<u>9,114,475</u>	<u>(6,006,030)</u>	<u>24,591,721</u>
Depreciable Capital Assets:				
Land Improvements	530,511	0	0	530,511
Buildings, Structures and Improvements	57,143,085	98,936	0	57,242,021
Furniture, Fixtures and Equipment	19,307,827	1,903,133	(496,130)	20,714,830
Infrastructure	75,065,746	5,367,457	(318,814)	80,114,389
Total Depreciable Capital Assets	<u>152,047,169</u>	<u>7,369,526</u>	<u>(814,944)</u>	<u>158,601,751</u>
Total Cost	<u>\$173,530,445</u>	<u>\$16,484,001</u>	<u>(\$6,820,974)</u>	<u>\$183,193,472</u>
Accumulated Depreciation:				
Class	December 31, 2012	Additions	Deletions	December 31, 2013
Land Improvements	(\$320,396)	(\$15,745)	\$0	(\$336,141)
Buildings, Structures and Improvements	(18,282,860)	(1,456,340)	0	(19,739,200)
Furniture, Fixtures and Equipment	(14,300,345)	(1,462,697)	496,130	(15,266,912)
Infrastructure	(30,341,055)	(1,631,439)	113,310	(31,859,184)
Total Depreciation	<u>(\$63,244,656)</u>	<u>(\$4,566,221)</u>	<u>\$609,440</u>	<u>(\$67,201,437)</u>
Net Value:	<u>\$110,285,789</u>			<u>\$115,992,035</u>

* Depreciation expenses were charged to governmental functions as follows:

Legislative and Executive	\$785,408
Judicial	187,175
Public Safety	1,068,272
Public Works	1,919,314
Health	17,685
Human Services	586,363
Community and Economic Development	2,004
Total Depreciation Expense	<u>\$4,566,221</u>

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2013**

NOTE 10 - CAPITAL ASSETS (Continued)

A. Governmental Activities Capital Assets (Continued)

Construction in Progress:

County governmental construction projects in progress as of December 31, 2013 total \$12,877,630.

This amount is comprised of the following projects:

Countywide Public Safety Radio System Upgrade	\$5,510,970
Common Pleas Refurbishment	2,365,659
Butler Warren Road Project	1,703,878
Justice Drive Office Building	1,377,032
Various Other Projects	1,920,091
Total Construction in Progress	<u>\$12,877,630</u>

B. Business-Type Activities Capital Assets

Summary by Category at December 31, 2013:

Historical Cost:

<u>Class</u>	<u>December 31, 2012</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2013</u>
<i>Non-Depreciable Capital Assets:</i>				
Land	\$2,230,531	\$0	\$0	\$2,230,531
Construction in Progress	36,931,156	3,870,125	(33,416,973)	7,384,308
Total Non-Depreciable Capital Assets	<u>39,161,687</u>	<u>3,870,125</u>	<u>(33,416,973)</u>	<u>9,614,839</u>
<i>Depreciable Capital Assets:</i>				
Land Improvements	196,353,810	1,169,037	0	197,522,847
Buildings, Structures and Improvements	73,026,486	32,746,686	(532,319)	105,240,853
Furniture, Fixtures and Equipment	4,843,830	359,597	(193,265)	5,010,162
Total Depreciable Capital Assets	<u>274,224,126</u>	<u>34,275,320</u>	<u>(725,584)</u>	<u>307,773,862</u>
Total Cost	<u>\$313,385,813</u>	<u>\$38,145,445</u>	<u>(\$34,142,557)</u>	<u>\$317,388,701</u>

Accumulated Depreciation:

<u>Class</u>	<u>December 31, 2012</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2013</u>
Land Improvements	(\$67,044,763)	(\$5,249,702)		(\$72,294,465)
Buildings, Structures and Improvements	(30,182,317)	(3,622,448)	174,125	(33,630,640)
Furniture, Fixtures and Equipment	(4,147,819)	(206,938)	141,021	(4,213,736)
Total Depreciation	<u>(\$101,374,899)</u>	<u>(\$9,079,088)</u>	<u>\$315,146</u>	<u>(\$110,138,841)</u>
<i>Net Value:</i>	<u>\$212,010,914</u>			<u>\$207,249,860</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 10 - CAPITAL ASSETS (Continued)

B. Business-Type Activities Capital Assets (Continued)

Construction in Progress:

Construction in progress in the enterprise funds for costs incurred as of December 31, 2013 total \$7,384,308. This amount is comprised of the following projects:

North/South Interconnecting Water Mains	\$4,156,465
North Water System Booster Station Upgrade	1,563,547
Union Road Waterline Oversizing	489,826
Various Other Water Projects	447,825
Various Other Sewer Projects	726,645
Total Construction in Progress	<u>\$7,384,308</u>

The Water and Sewer Department strives to stay ahead of the demands for water and sewer services in Warren County. During the past three years there was very little new development and it gave the Water and Sewer Department the opportunity to make much needed upgrades to some aging facilities. The following projects are in the various stages of construction:

North-South Interconnecting Waterline - The County is constructing approximately 5 miles of 24-inch waterline extending from the intersection of Winding River Boulevard and State Route 48 North following Turtlecreek Road, to the intersection of Columbia Road and US Route 42. This project has been quite challenging as it included installation of a waterline under the Little Miami River. This waterline will help meet the future demands in the southern portion of the County and allow the County to convey water from the North Water Treatment Plant on Franklin Trenton Road to areas of Deerfield and Hamilton Township. Project costs are estimated to be around 4.2 million dollars.

North Water System Booster Station Upgrade – This project includes major upgrades to several of the County’s water facilities in the Franklin-Clearcreek area. The upgrades include an expansion of the County’s north well field from 8.6 to 10.8 million gallons per day (mgd), construction of a new Shelly Street pump station with a design capacity of 15 mgd, and upgrades to the Dearth Road pump station. Project costs are estimated to be around 7.2 million dollars.

Union Road Waterline Oversizing – In order to enable a second water distribution main to be installed to feed the northern Deerfield Township area, the County requested that the Private Developer install an oversized 6,492 feet of water main along Union Road to accommodate future water demands. Pursuant to the Rules and Regulations of the Water and Sewer Department, the Board may participate in the difference in cost for the increased size of water mains. Project costs are estimated to be around \$500,000 dollars.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 10 - CAPITAL ASSETS (Continued)

B. Business-Type Activities Capital Assets (Continued)

Construction in Progress: (Continued)

Various Other Water & Sewer Projects - The County has various other Projects including the Manchester Road Waterline Relocation which includes replacing 2,200 feet of deteriorated 8-inch water main. This section of main is the most problematic area for the Water Department due to the high number of breaks. This project will be financed using Ohio Public Works Commission and Water Department funds. The County is also making upgrades to the sanitary sewer collection system serving the Village of Harveysburg. This project will replace the 50 Spring lift station, eliminate the Clark Street lift station, and provide upgrades to the Maple Avenue lift station. This project will be financed using Ohio Public Works Commission and Water Department funds.

NOTE 11 - DEFINED BENEFIT PENSION PLANS

All of the County's full-time employees participate in one of two separate retirement systems which are cost-sharing multiple employer defined benefit pension plans.

A. Ohio Public Employees Retirement System (the "OPERS")

The following information was provided by the OPERS to assist the County in complying with GASB Statement No. 27, "Accounting for Pensions by State and Local Government Employers."

All employees of the County, except teachers at the Board of Developmental Disabilities, participate in the OPERS, a multiple-employer public employee retirement system. OPERS administers three separate pension plans. The Traditional Pension Plan is a cost sharing, multiple employer defined benefit pension plan. The Combined Plan is also a cost sharing, multiple employer defined benefit pension plan where employer contributions are invested by OPERS to provide a formula retirement benefit similar in nature to the Traditional Pension Plan and member contributions are self-directed and accumulate retirement assets equal to the value of member contributions plus any investment earnings. The Member-Directed Plan is a defined contribution plan in which the member invests both member and employer contributions to accumulate retirement assets equal to the value of contributions plus any investment earnings. The OPERS provides retirement, disability, survivor and death benefits and annual cost-of-living adjustments to members of the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post employment health care coverage. Chapter 145 of the Ohio Revised Code provides statutory authority to establish and amend benefits. The Ohio Public Employees Retirement System issues a stand-alone financial report that includes financial statements and required supplementary information for the OPERS. Interested parties may obtain a copy by making a written request to 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-6705 or 1-800-222-7377.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)

A. Ohio Public Employees Retirement System (the “OPERS”) (Continued)

The Ohio Revised Code provides statutory authority for employee and employer contributions. For 2013, member and employer contribution rates were consistent across all three plans. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only in the Traditional Pension Plan. The employee contribution rate for employees other than law enforcement is 10%. Law enforcement officers in the County Sheriff’s department contribute 12.60% of covered salary. The 2013 employer contribution rate for local government employer units was 14% of covered payroll. Of this amount, for members of both the Traditional Plan and Combined Plan, 13% was used to fund the pension and 1% to fund health care for 2013. For law enforcement, the employer contribution rate was 18.10% of covered payroll. Of this amount, 17.10% was used to fund the pension and 1% to fund health care.

The contribution requirements of plan members and the County are established and may be amended by the Ohio Public Employees Retirement Board. The County’s contribution to the OPERS for the years ending December 31, 2013, 2012, and 2011 were \$7,029,513, \$6,939,207, and \$6,819,732, respectively, for employees of the County and \$1,241,071, \$1,194,052, and \$1,148,026, respectively, for law enforcement officers, which were equal to the required contributions for each year.

The OPERS provides post employment health care benefits to age and service retirants under the Traditional Pension and Combined Plans with ten or more years of qualifying Ohio service credit. Health care coverage for disability recipients and qualified survivor benefit recipients is also available. The health care coverage provided by the OPERS is considered an Other Post Employment Benefit (OPEB) as described in GASB Statement No. 45. A portion of each employer's contribution to the OPERS is set-aside for the funding of post retirement health care.

The Ohio Revised Code provides statutory authority requiring public employers to fund post employment health care through their contributions to the OPERS. The portion of the 2013 employer contributions (identified above) for employees other than law enforcement used to fund health care was \$501,907. For law enforcement employees, the portion used to fund health care amounted to \$68,507.

Changes to the health care plan were adopted by the OPERS board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the recent passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4% of the employer contributions toward the health care fund after the end of the transition period.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 11 – DEFINED BENEFIT PENSION PLANS (Continued)

B. State Teachers Retirement System of Ohio (STRS of Ohio)

The teachers who work for the Board of Developmental Disabilities participate in the State Teachers Retirement System of Ohio (STRS), a cost-sharing, multiple employer retirement system administered by the State Teachers Retirement Board.

STRS administers three separate pension plans. The Defined Benefit Plan is a cost sharing multiple-employer defined benefit pension plan. Benefits are established under Chapter 3307 of the Revised Code. The Defined Contribution Plan allows the member to allocate the member and employer contributions among various investment choices. Plan benefits are established under Sections 3307.80 to 3307.89 of the Revised Code. The Combined Plan allows members to allocate their contributions to their selected investment choices and the employer contributions are used to fund a defined benefit payment. STRS provides basic retirement benefits, disability, survivor and health care benefits based on eligible service credit to members and beneficiaries. Members of the Defined Contribution plan are not eligible for health care benefits. STRS issues a stand-alone financial report that includes financial statements and required supplementary information for the STRS of Ohio. Interested parties may obtain a copy by making a written request to STRS Ohio, 275 E. Broad Street, Columbus, Ohio 43215-3371 or by calling (614) 227-4090, or by visiting the STRS Ohio Web site at www.strsoh.org.

The Ohio Revised Code provides statutory authority for County and employee contributions. The contribution requirements of plan members and the County are established and may be amended by the State Teachers Retirement Board, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. For fiscal year ended June 30, 2013, 13% was the portion of County contribution used to fund pension obligations. The County's contributions to the STRS of Ohio for the years ending December 31, 2013, 2012 and 2011 were \$16,762, \$20,831, and \$23,738, respectively, which were equal to the required contributions for each year.

STRS provides access to health care coverage to retirees who participated in the Defined Benefit or Combined Plans and their dependents. Coverage includes hospitalization, physicians' fees, prescription drugs, and partial reimbursement of monthly Medicare Part B premiums. Pursuant to the Revised Code, the State Teachers Retirement Board has discretionary authority over how much, if any, of the health care cost will be absorbed by STRS. All benefit recipients are required to pay a portion of the health care cost in the form of a monthly premium.

Benefits are funded on a pay-as-you-go basis through an allocation of employer contributions to a health care stabilization fund equal to 1% of covered payroll for 2013. The portion of the 2013 employer contributions (identified above) used to fund health care for fiscal year 2013 amounted to \$168.

WARREN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 12 - COMPENSATED ABSENCES

The costs of vacation and sick leave benefits are recorded as they are earned. Employees earn vacation leave at varying rates based upon length of service. Sick leave is accumulated at a rate of four and six tenths hours per eighty hours of bi-weekly service and pro-rated for hours less than eighty. Sick leave is cumulative without limit.

At December 31, 2013, the County's accumulated, unpaid compensated absences amounted to \$6,094,482. Of this amount, \$5,126,985 is recorded as Governmental Activities on the Entity Wide Statement of Net Position (\$360,023 is reported as due within one year), \$967,497 is recorded as Business-type activities (\$32,870 is reported as due within one year).

At December 31, 2013 the liability recorded as Governmental Activities within the Statement of Net position representing unpaid vacation time, sick leave and compensatory time was as follows:

	Hours	Balance	Amount Due Within One Year
Vacation Time	125,152	\$2,956,985	\$194,312
Sick Time	82,853	2,092,806	165,711
Compensatory Time	3,915	77,194	0
Total	<u>211,920</u>	<u>\$5,126,985</u>	<u>\$360,023</u>

NOTE 13 – NOTES PAYABLE

The County has pledged its full faith and credit as collateral for the general obligation notes. In 2013 the County issued an \$800,000 Tax Increment Revenue Note for public infrastructure improvements related to the Tax Increment Financing Program in place for Miami Valley Gaming & Racing, LLC. Ohio law permits the issuance and renewal of bond anticipation notes such that the notes may remain outstanding for twenty years consecutively before such notes must be retired either from available funds of the County or from the proceeds of bonds issued to redeem the anticipation notes. If such notes and renewal of such notes remain outstanding for a period in excess of five years, any such period in excess of five years must be deducted from the permitted maximum maturity of the bonds anticipated. Furthermore, a certain portion of the principal amount of such notes must be retired in the amounts and at the times that would have been required for the payment of principal maturities on the bonds anticipated as if the bonds had been issued at the expiration of the initial five year period.

	Balance January 1, 2013	Issued	(Retired)	Balance December 31, 2013
Primary Government General Obligation Note:				
1.00% Tax Increment Revenue Note	\$0	\$800,000	\$0	\$800,000
Total Notes Payable	<u>\$0</u>	<u>\$800,000</u>	<u>\$0</u>	<u>\$800,000</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 14 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS

General obligation bonds are secured by the County's ability to levy a voted or unvoted property tax within limitations of Ohio law.

During 2013 Radio System Acquisition Bonds were issued to finance the acquisition of a radio system to assist the police and fire departments throughout Warren County.

In 1994 a State 166 Loan was issued in lieu of additional TIF bonds to assist with infrastructure costs in conjunction with the building of the Procter & Gamble Health Care Research Center. The State 166 Loan accrued interest monthly from March of 1994 through February of 2008. The annual accrued interest amount was added to State 166 Loan Payable. The first payments on the State 166 Loan debt began in March of 2008 and will continue through 2018.

The 2005 Tax Increment Financing (TIF) Refunding Bond was issued as a general obligation bond. The TIF was originally issued to finance water system improvements in the county, including expanding the Deerfield-Hamilton Water Treatment Plant and to expand and upgrade the Lower Little Miami Wastewater Treatment Plant.

The 2010 Road and Interchange Bonds were issued to finance the costs of the design and engineering of modifications to the I-71 Fields-Ertel Road/Mason-Montgomery Road interchange and the I-71 Western Row Road interchange.

The State 166 Loan, 2005 TIF Bond and the 2010 Road and Interchange Bonds are being retired from the debt service fund utilizing payments in lieu of taxes received from Proctor and Gamble. A service agreement with Proctor and Gamble provides for minimum annual payments sufficient to satisfy the debt service requirements on these three issues.

Special Assessment Bonds are financed by property tax assessments to affected property owners. However, the County is ultimately responsible for the debt service if the assessments are not collected. Delinquent special assessments related to outstanding special assessment bonded debt at year end was \$38,053.

The principal amount of the County's special assessment debt outstanding at December 31, 2013 of \$9,431,095 is general obligation debt (backed by the full faith and credit of the County). This debt is being retired with the proceeds from special assessments levied against benefited property owners. The County is obligated to repay the debt irrespective of the amount of special assessments collected from property owners. The fund balance of \$575,202 in the Special Assessment Debt Service Fund at December 31, 2013 is reserved for the retirement of outstanding special assessment bonds.

The 2009 Tax Increment District Revenue Bonds were issued to finance the Greens of Bunnell Hill Project. The project involved the purchase of certain streets consisting of a portion of Sandlewood Street, a portion of Scotch Pine Drive, Black Walnut Drive, Ponderosa Court, Juniper Court and Boxwood Court and to reimburse both the County Engineer and Clearcreek Township for the cost of public improvement expenditures made to the site. The Bonds are secured by and payable solely from the revenues generated from the service payments in lieu of taxes generated pursuant to section 5709.77 of the Ohio Revised Code.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 14 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued)

The 2012 Ohio Public Works Commission interest-free loans will be used to cover costs incurred for the repairs on the Township Road North Project (\$165,957) and Township Road East Project (\$88,357). The loans will be retired from the debt service fund by semi-annual payments that began in 2012 and will continue through 2032. Funding to retire these loans is provided by revenues of the Motor Vehicle and Gasoline Tax Fund.

In 2005, the Water Department entered into a reimbursing loan agreement with the Ohio Water Development Authority (OWDA) for the expansion of the Deerfield Hamilton Water Supply and Treatment Plant. The loan amount was \$5,000,138 and carries a 2% interest rate. The semi-annual loan payments began in 2010 and will continue through the end of 2029.

In 2010 the Sewer Department secured a twenty (20) year loan with a maximum borrowing of \$15,174,531 at 3.11% interest rate from the Water Pollution Control Loan Fund (WPCLF). The agreement for the loan was entered into with the Ohio Water Development Authority and the Environmental Protection Agency to assist in building the Lower Little Miami Waste Water Treatment Plant Improvements completed in 2013. Payments on the loan began July 1, 2012. The last draw on this loan was in 2012 and the amount borrowed was \$11,990,222 which included \$174,497 in capitalized interest.

The OWDA loans will be retired from the revenues generated by the water and sewer fund.

Under the Uniform Bond Act of the Ohio Revised Code, the County has the capacity to issue \$42.84 million of additional, unvoted general obligation debt.

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2013**

NOTE 14 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued)

	Interest Rate	Maturity Date	January 1, 2013	Additions	Retired	December 31, 2013	Due Within One Year	
Governmental Activities:								
General Obligation Bonds:								
Unvoted General Obligation Bonds:								
2005	TIF Refunding	3.00 - 5.00%	2016	\$2,234,656	\$0	(\$517,891)	\$1,716,765	\$547,891
2010	Road & Interchange Bonds	2.00 - 4.00%	2022	3,805,270	0	(339,027)	3,466,243	349,027
2013	Radio System Acquisition Bonds	1.575%	2022	0	8,300,000	(760,000)	7,540,000	770,000
Total Unvoted General Obligation Bonds				6,039,926	8,300,000	(1,616,918)	12,723,008	1,666,918
Special Assessment Bonds (with Governmental Commitment):								
1993	Water and Sewer	2.80 - 5.85%	2013	80,000	0	(80,000)	0	0
1994	Water	6.550%	2014	280,000	0	(135,000)	145,000	145,000
1996	Water and Sewer	6.125 - 6.20%	2016	56,000	0	(15,000)	41,000	15,000
1997	Waterstone	4.15 - 5.50%	2017	1,195,000	0	(215,000)	980,000	225,000
1998	Drake Rd Waterline	4.975%	2018	9,750	0	(1,425)	8,325	1,500
1998	Eagle Hill Waterline	4.975%	2018	17,020	0	(2,485)	14,535	2,615
1998	Turtlecreek Union Waterline	4.975%	2018	423,230	0	(61,090)	362,140	65,885
2000	Water and Sewer	4.40 - 4.85%	2020	610,000	0	(65,000)	545,000	65,000
2001	Water and Sewer	3.30 - 5.35%	2021	1,305,000	0	(120,000)	1,185,000	125,000
2002	Striker Rd (Road SA)	2.00 - 5.10 %	2022	925,000	0	(75,000)	850,000	75,000
2003	Water and Sewer	2.00 - 4.75%	2023	1,695,000	0	(125,000)	1,570,000	130,000
2004	Water and Sewer	1.7 - 4.75%	2024	147,759	0	(9,757)	138,002	10,128
2005	Water and Sewer	4.400%	2025	53,144	0	(3,117)	50,028	3,253
2007	Bunnell Hill Road	4.3-5.75%	2027	25,000	0	(1,000)	24,000	1,000
2007	Bardes Drive Sewer	4.3-5.75%	2027	440,000	0	(19,000)	421,000	19,000
2008	Various Purpose SA Bonds	3.25-5.00%	2028	2,385,000	0	(110,000)	2,275,000	110,000
2011	Various Purpose SA Bonds	.75-4.625%	2031	533,547	0	(22,482)	511,065	22,704
2013	Bellbrook & Chenoweth Water	4.500%	2033	0	311,000	0	311,000	9,913
Total Special Assessment Bonds				10,180,450	311,000	(1,060,356)	9,431,095	1,025,998
Tax Increment District Revenue Bonds								
2009	Greens of Bunnell Hill	6.500%	2035	2,245,000	0	(40,000)	2,205,000	50,000
Total Tax Increment Revenue Bonds				2,245,000	0	(40,000)	2,205,000	50,000
Loans:								
1994	State 166 Loan	4.000%	2017	3,978,053	0	(720,107)	3,257,945	749,445
2012	OPWC Township Road North	0.000%	2032	161,808	0	(8,298)	153,510	8,298
2012	OPWC Township Road East	0.000%	2032	86,148	0	(4,418)	81,730	4,418
Total Loans				4,226,009	0	(732,823)	3,493,185	762,161
Capital Leases				2,029	8,327,410	(8,329,439)	0	0
Compensated Absences				4,947,609	5,111,765	(4,932,389)	5,126,985	360,023
Total Governmental Activities Long-term Liabilities				\$27,641,023	\$22,050,175	(\$16,711,925)	\$32,979,273	\$3,865,100
Business-type Activities:								
2005	OWDA Loan Water	2.0%	2029	\$4,370,905	\$0	(\$218,232)	\$4,152,673	\$222,618
2010	OWDA Loan Sewer	3.11%	2029	11,363,113	0	(267,021)	11,096,092	468,191
Compensated Absences				854,669	967,497	(854,669)	967,497	32,870
Total Business-type Activities Long-term Liabilities				\$16,588,687	\$967,497	(\$1,339,922)	\$16,216,262	\$723,679

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2013**

NOTE 14 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued):

A summary of the County's future debt service requirements including principal and interest at December 31, 2013 follows:

A. Bonded Debt

Years	General Obligation		Special Assessment		Tax Increment Dist. Revenue	
	Principal	Interest	Principal	Interest	Principal	Interest
2014	\$1,666,918	\$296,493	\$1,025,998	\$455,349	\$50,000	\$142,513
2015	1,716,918	251,315	932,213	403,469	50,000	139,262
2016	1,760,010	210,485	964,479	359,701	50,000	136,013
2017	1,194,027	165,181	1,005,025	313,432	60,000	132,600
2018	1,214,027	141,316	771,644	265,097	60,000	128,700
2019-2023	5,171,108	298,264	3,166,894	794,672	370,000	578,174
2024-2028	0	0	1,350,579	242,026	510,000	438,425
2029-2033	0	0	214,263	23,522	705,000	245,700
2033-2037	0	0	0	0	350,000	28,763
Totals	\$12,723,008	\$1,363,054	\$9,431,095	\$2,857,268	\$2,205,000	\$1,970,150

B. Long-Term Loans, Contracts and Capital Leases

Years	OWDA Water Loan		OWDA Sewer Loan		State 166 Loan	
	Principal	Interest	Principal	Interest	Principal	Interest
2014	\$222,618	\$81,946	\$468,191	\$341,476	\$749,445	\$116,676
2015	227,093	77,471	482,865	326,802	779,978	86,144
2016	231,658	72,907	497,999	311,669	811,756	54,366
2017	236,314	68,250	513,607	296,060	844,830	21,294
2018	241,064	63,500	529,704	279,963	71,936	240
2019-2023	1,279,978	242,844	2,908,204	1,140,133	0	0
2024-2028	1,413,892	108,931	3,393,423	654,914	0	0
2029-2033	300,056	4,508	2,302,099	126,902	0	0
Totals	\$4,152,673	\$720,357	\$11,096,092	\$3,477,919	\$3,257,945	\$278,720

Years	OPWC North & East Roads	
	Principal	Interest
2014	\$12,716	\$0
2015	12,716	0
2016	12,716	0
2017	12,716	0
2018	12,716	0
2019-2023	63,578	0
2024-2028	63,578	0
2029-2033	44,504	0
Totals	\$235,240	\$0

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 14 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued)

C. Conduit Debt Obligations

In order to provide financial assistance to private sector entities for the acquisition and construction of commercial and industrial facilities deemed to be in the public interest, the County has, from time to time, issued conduit debt. This debt is secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Ownership of the acquired facilities transfers to the private sector entity served by the bond issuance upon repayment of the bonds. Neither the County, the State nor any other political subdivision thereof is obligated in any manner for the repayment of the bonds. Accordingly, the conduit debt is not reported as liabilities in the accompanying financial statements.

As of December 31, 2013 there were seven (7) series of conduit debt outstanding. The aggregate principal amount payable for these series issued prior to January 1, 1996, could not be determined; however, their original issue amounts totaled \$13,350,000. Issue amounts for conduit debt issued after January 1, 1996 are monitored and currently have an outstanding principal debt totaling \$103,748,322 which brings the total conduit debt to \$117,098,322.

NOTE 15 - CAPITAL LEASES

In 2013 the County entered into and also retired a capital lease with Motorola for the acquisition of a radio system to assist the police and fire departments throughout Warren County in the amount of \$8,327,410. This lease was retired by issuing a GO Bond that saved the County 1.445% in interest per year. The County does not have any future capital lease payments.

NOTE 16 - CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

As of December 31, 2013, the County had the following significant construction projects that will be financed through Water Surplus Revenues, Motor Vehicle & Gas Tax Revenues, and Revenues of the General Fund and County Road Projects Fund:

<u>Projects</u>	<u>Construction Commitment</u>	<u>Date of Completion</u>
North Water System Booster Station Upgrade	\$5,933,660	2015
Justice Drive Office Building Project	5,374,717	2014
Butler Warren Road Project	989,988	2014
Fields-Ertel Booster Station Project	909,531	2014
Total	<u>\$13,207,896</u>	

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 17 - RELATED PARTY TRANSACTION

Warren County provided salaries for administration, supervision, and facilities to Production Services Unlimited, Inc. (PSU), a discretely presented component unit of Warren County. PSU reported \$279,157 for these contributions, recording revenue and expenses at cost or fair market value, as applicable.

NOTE 18 - CONTINGENCIES

The County is a party to various legal proceedings which seek damages or injunctive relief generally incidental to its operations and pending projects. The County's management is of the opinion that the ultimate disposition of the various claims and legal proceedings will not have a material, adverse effect on the County's financial position.

The County participates in a number of Federal and State assisted grant programs. The significant programs are Workforce Investment Act Grants, Highway Planning & Construction Grants, Formula Grants for Rural Areas, Temporary Assistance for Needy Families, Child Support Enforcement Federal Formula Grant, Title IV-E Foster Care, and Title XIX Medical Assistance. These programs are subject to financial and compliance audits by grantors or representatives. The County believes that disallowed claims, if any, will not have a material adverse effect on the County's financial position.

NOTE 19 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters.

The County Risk Sharing Authority, Inc. (CORSA) is a risk sharing pool made up of sixty-three counties in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the various specified insurance coverage provided by CORSA. This coverage includes comprehensive general liability, automobile liability, certain property insurance and public officials' errors and omissions liability insurance.

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The County does not have an equity interest in CORSA.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 19 - RISK MANAGEMENT (Continued)

Insurance coverage stayed the same as coverage in the prior year with the exception of an increase in the CORSA deductible from \$2,500 to \$50,000 per occurrence effective May 1, 2012. Settled claims during the last eight years have not exceeded commercial insurance coverage.

The County has a group health insurance program for employees and their eligible dependents. Premiums are paid into an internal service fund by all funds having compensated employees, based upon an analysis of historical claims experience, the desired fund balance and the number of active participating employees. The monies paid into the Health Insurance Fund (internal service fund) are available to pay claims and administrative costs. The plan is administered by a third party administrator, United Health Care, who monitors all claim payments. Excess loss coverage, carried through United Health Care, becomes effective after \$200,000 per year per specific claim.

The total claims liability of \$682,860 comprised of Board of Developmental Disabilities (BDD) and County health insurance, reported (at face value) within the BDD Fund (major special revenue) and the Health Insurance Fund (internal service) at December 31, 2013 is based on the requirements of Governmental Accounting Standards Board Statement No. 10 which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Both funds are reported within the governmental activities on the entity wide statements.

Changes in each of the fund's claims liability amount in 2013 were:

	<u>December 31, 2012</u>	<u>Claims</u>	<u>Payments</u>	<u>December 31, 2013</u>
BDD				
2012	\$0	149,972	(132,373)	\$17,599
2013	17,599	121,235	(123,320)	15,514
County:				
2012	\$2,765,370	5,507,468	(7,595,440)	\$677,398
2013	677,398	6,855,572	(6,865,624)	667,346

NOTE 20 – INTERGOVERNMENTAL AGREEMENT

The Warren County Board of Commissioners and the Warren County Engineer entered into an intergovernmental agreement with the Warren County Transportation Improvement District (TID). The County has agreed to provide the TID with the annual available Procter & Gamble TIF revenues from the Engineer's County Road Projects Fund until the TIF's expiration in 2022. Such available revenues are estimated to have a future value of approximately \$33.6 million at December 31, 2013.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 21 - JOINT VENTURE

Warren/Clinton Counties Recovery Services Board

Warren County is a member of Mental Health Recovery Services of Warren and Clinton Counties (MHRS), a joint venture between the two county entities and is the local Alcohol, Drug Addiction, and Mental Health Services (ADAMHS) Board as defined by the Ohio Revised Code. The mission of MHRS is to share hope and caring to achieve recovery from mental illness, alcoholism, and drug addiction.

Effective July 1, 2013 the Ohio Department of Mental Health (ODMH) and the Ohio Department of Alcohol and Drug Addiction Services (ODADAS) merged and became the Ohio Department of Mental Health and Addiction Services (OhioMHAS). This legislation also allowed Boards to elect to move from 18 members to 14 members based on resolution by the Board, approval by the County Commissioners and notification to OhioMHAS by January 1, 2014.

At the September 11, 2013 meeting the Board passed a resolution to move from an 18 member board to a 14 member board whereby 6 members are appointed by OhioMHAS and the remaining 8 are appointed by the Warren County Commissioners and the Clinton County Commissioners. The County Commissioners from both Counties approved the change in membership and OhioMHAS was properly notified. MHRS's main sources of revenue are grants and other allocations from OhioMHAS and a property tax levy in both counties.

MHRS contracts with independent, nonprofit agencies to provide services and programs. The Warren County Auditor and Treasurer maintain MHRS's financial records. Financial statements and the Single Audit Report of Examination are on file and can be obtained by writing to the Warren County Auditor's Office, 406 Justice Drive, Lebanon, Ohio 45036. Pursuant to Section 340.016 of the Ohio Revised Code, any withdrawing county would be required to submit a comprehensive plan that provides for the equitable adjustment and division of debts and obligations of the Joint County District to the State Director of Mental Health.

A summary of the unaudited cash basis financial information for the year ended December 31, 2013 is presented below:

Warren/Clinton Counties Recovery Services			
Assets	\$11,463,186	Revenues	\$9,803,110
Fund Equity	\$11,463,186	Expenses	<u>\$9,143,758</u>
		Net Income	<u><u>\$659,352</u></u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2013***

NOTE 22 – JOINTLY GOVERNED ORGANIZATION

Southwest Ohio Regional Council of Governments

The Southwest Ohio Council of Governments was created by the Board of Development Disabilities of Butler, Hamilton, Clermont, and Warren Counties. The Council consists of four members representing each of the four counties. Other County Boards of Development Disabilities may petition for membership to the Council; however, membership must be approved by a two-thirds vote of the Council members. The role of the Council is to coordinate the powers and duties of the member boards to better serve and benefit persons with developmental disabilities within the four counties. The Council serves as its own taxing and debt issuance authority and is a jointly governed organization. During 2013, the County contributed \$5,000 towards the operation of the Southwest Ohio Regional Council of Governments.

NOTE 23 – SIGNIFICANT ENCUMBRANCES

At December 31, 2013 the County had the following significant encumbrances outstanding:

<u>Fund</u>	<u>Significant Encumbrances</u>	<u>Explanation</u>
General Fund	\$ 364,691	Sheriff Vehicles
	104,333	Dispatch Consoles
Senior Citizens Service Levy Fund	1,076,613	Levy Distribution
Board of Developmental Disabilities Fund	150,000	Transition Program Local Match
County Road Projects	403,508	TID Local Contribution
Other Governmental Funds	745,276	Bethany Road Roundabout Project
	1,309,639	Potential Health Claims

***C*OMBINING AND *I*NDIVIDUAL *F*UND
*S*TATEMENTS AND *S*CHEDULES**

***T*HE FOLLOWING COMBINING STATEMENTS AND SCHEDULES INCLUDE
THE MAJOR AND NONMAJOR GOVERNMENTAL FUNDS, INTERNAL
SERVICE FUNDS AND FIDUCIARY FUNDS.**

Nonmajor Governmental Funds

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than amounts relating to major capital projects) that are legally restricted to expenditures for specified purposes.

Motor Vehicle and Gasoline Tax Fund

To account for monies received by the County for state gasoline tax and vehicle registration fees used for County road and bridge repair and improvements programs. Expenditures for township road and bridge work are reimbursed by the townships.

Human Services Fund

To account for various Federal and State grants and reimbursements as well as transfers from the General Fund used for human services programs.

Dog and Kennel Fund

This fund is used to account for fees collected for defraying the cost of administering the registration program, for compensation of the county dog wardens, deputy pound keepers and staff and for the payments of animal claims.

Permissive Tax Fund

To account for municipal motor vehicle permissive tax revenues from the State used for County road and bridge repair and improvement programs.

Real Estate Assessment Fund

To account for State mandated County-wide tax assessing expenses that are funded by charges to the political subdivisions located within the County.

Children's Services Board Fund

To account for various Federal and State grants and reimbursements used for County child care and adoption programs.

Youth Services Subsidy Fund

To account for revenues from the State for the purpose of maintaining a restitution program for juvenile offenders administered by the juvenile court.

Delinquent Real Estate Tax and Assessment Fund

This fund accounts for five percent (5%) of all certified delinquent taxes and assessments collected by the County Treasurer. These funds are used for the collection of delinquent property taxes and assessments and are appropriated one half to the County Treasurer and one half to the County Prosecuting Attorney.

(Continued)

Special Revenue Funds

Warren County Solid Waste District Fund

To account for assessed disposal fees from a privately owned and operated landfill and to implement reduction, reuse and recycling techniques.

Workforce Investment Act Fund

To account for grants from the Federal Government for employment and training needs of area job seekers.

Pass Through Grants Fund

To account for Federal or State grants that are passed through Warren County to other grant sub-recipients. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

Child Support Enforcement Fund

To account for revenues from 2% poundage fees, fines, Federal and State grants and other similar revenue sources, and to account for legally restricted expenditures used for the collection and protection of support payments made and owed to parents and children.

Emergency Management Fund

To account for Federal and State funds used to assist the County, local government and the public in preparedness and recovery during emergency or disaster situations.

Community Development Fund

To account for Federal and State grants and expenditures as prescribed under the Community Development Block Grant Program.

Court Computerization Fund

To account for additional fees which could be charged by the different courts for computerization of the court and the office of the clerk of each court.

Courts Special Projects Fund

To account for revenues from fines and costs pursuant to section 1907.24(B)(1) of the Ohio Revised Code to be used for special projects of the County Court and Common Pleas Court for more efficient operation.

County Transit Fund

To account for Federal and State grant proceeds used for capital and operating expenditures of the County's transit system.

(Continued)

Special Revenue Funds

Other Special Revenue Fund

To account for revenues from: fees, taxes, fines, Federal and State grants, licenses and other similar revenue sources, and to account for legally restricted expenditures for specific purposes. The following funds, when compared to combined Special Revenue Fund totals, comprise less than 10% in each of the categories of assets, liabilities, revenues and expenditures:

Law Library Resources Fund
Veteran's Memorial Fund
Probation Supervision Fund
Common Pleas Mental Health Grant Fund
Domestic Shelter Fund
Crime Victim Grant Fund
Grant Fund
WC Technology Crimes Unit
County Court Probation Department Fund
Donations Fund
Municipal Victim Witness Fund
Job Training Partnership Act Fund
Community Corrections Fund
Sheriff Grants Fund
Indigent Guardianship Fund
Indigent Driver Fund
Drug Law Enforcement Fund
Law Enforcement Fund
Treatment Alternative to Street Crime (TASC) Grant Fund
Hazardous Materials Emergency Fund
Tactical Response Unit Fund
Enforcement and Education Fund
Rehabilitation Grants Fund

Debt Service Funds

Debt Service Funds are used to account for retirement of the County's general obligation and special assessment bonds

Tax Increment Financing Fund

To account for revenue received from payments in lieu of taxes from Proctor and Gamble collected during annual tax billings, which provide the source of financing for long-term debt incurred for water and sewer line construction.

State Ohio Public Works Commission (OPWC) Loan Fund

To account for Ohio Public Works Commission loans which provided the source of financing for the Township Road Repairs East and Township Road Repairs North, both completed in 2012.

Radio System Bonds Fund

To account for all transactions related to the Countywide Public Safety Radio System upgrade.

(Continued)

Debt Service Funds

Tax Increment District Revenue Bond Fund

To account for revenue received from payments in lieu of taxes from property owners of the Greens of Bunnell Hill Project. Payments collected during annual tax billings provide the source of revenue for the long-term debt payments incurred for this project.

Capital Projects Funds

The Capital Projects Funds are used to account for the financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by proprietary funds.

Water Extension Projects Fund

This fund is used to account for all transactions related to the construction of water line extensions that are financed through the assessment of the participating property owners.

Sewer Extension Projects Fund

This fund is used to account for all transactions related to the construction of sewer line extensions that are financed through the assessment of the participating property owners.

Airport Construction Fund

This fund is used to account for all transactions related to land purchases and runway improvements for the County airport.

Redevelopment Tax Equivalent Fund

This fund is used to account for all transactions related to the public improvements made to the Greens of Bunnell Hill Incentive District.

Permanent Fund

The Permanent Fund is used to account for the financial resources that are legally restricted in that only the earnings, not the principal, may be used to support the County's programs.

Scheurer - Smith Trust Fund

To account for restricted private sector contributions whose earnings are earmarked for education of the children of the Mary Haven Center.

WARREN COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2013**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Permanent Fund	Total Nonmajor Governmental Funds
Assets:					
Cash and Cash Equivalents	\$ 21,193,663	\$ 10,602,667	\$ 351,383	\$ 43,609	\$ 32,191,322
Receivables:					
Taxes	0	441,058	0	0	441,058
Accounts	166,649	0	0	0	166,649
Intergovernmental	8,128,774	54,049	0	0	8,182,823
Loans	1,352,483	0	0	0	1,352,483
Due from Other Funds	11,141	0	0	0	11,141
Interfund Loans Receivable	3,295,653	0	0	0	3,295,653
Inventory of Supplies, at Cost	645,807	0	0	0	645,807
Prepaid Items	3,416	0	0	0	3,416
Total Assets	\$ 34,797,586	\$ 11,097,774	\$ 351,383	\$ 43,609	\$ 46,290,352
Liabilities:					
Accounts Payable	\$ 743,231	\$ 0	\$ 5,424	\$ 0	\$ 748,655
Accrued Wages and Benefits Payable	495,936	0	0	0	495,936
Intergovernmental Payable	293,071	0	0	0	293,071
Due to Other Funds	127,943	0	0	0	127,943
Interfund Loans Payable	70,000	0	329,773	0	399,773
Compensated Absences Payable	4,531	0	0	0	4,531
Total Liabilities	1,734,712	0	335,197	0	2,069,909
Deferred Inflows of Resources:					
Unavailable Amounts	6,069,787	0	0	0	6,069,787
Property Tax Levy for Next Fiscal Year	0	452,096	0	0	452,096
Total Deferred Inflows of Resources	6,069,787	452,096	0	0	6,521,883
Fund Balances:					
Nonspendable	649,223	0	0	0	649,223
Restricted	26,057,133	10,645,678	332,255	43,609	37,078,675
Committed	286,731	0	0	0	286,731
Unassigned	0	0	(316,069)	0	(316,069)
Total Fund Balances	26,993,087	10,645,678	16,186	43,609	37,698,560
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 34,797,586	\$ 11,097,774	\$ 351,383	\$ 43,609	\$ 46,290,352

WARREN COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended December 31, 2013***

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Permanent Fund	Total Nonmajor Governmental Funds
Revenues:					
Taxes	\$ 1,791,730	\$ 419,784	\$ 0	\$ 0	\$ 2,211,514
Intergovernmental Revenues	18,966,469	61,989	103,360	0	19,131,818
Charges for Services	4,874,998	0	0	0	4,874,998
Licenses and Permits	15	0	0	0	15
Special Assessments	0	0	583,076	0	583,076
Fines and Forfeitures	1,205,652	0	0	0	1,205,652
All Other Revenue	532,050	247,770	0	0	779,820
Total Revenue	27,370,914	729,543	686,436	0	28,786,893
Expenditures:					
Current:					
General Government:					
Legislative and Executive	1,713,405	0	0	0	1,713,405
Judicial	739,467	0	0	0	739,467
Public Safety	5,071,873	0	0	0	5,071,873
Public Works	8,145,703	0	0	0	8,145,703
Health	736,077	0	0	0	736,077
Human Services	12,894,586	0	0	0	12,894,586
Community and Economic Development	540,426	0	0	0	540,426
Capital Outlay	0	0	464,688	0	464,688
Debt Service:					
Principal Retirement	2,029	2,357,823	0	0	2,359,852
Interest and Fiscal Charges	56	603,363	0	0	603,419
Total Expenditures	29,843,622	2,961,186	464,688	0	33,269,496
Excess (Deficiency) of Revenues Over Expenditures	(2,472,708)	(2,231,643)	221,748	0	(4,482,603)
Other Financing Sources (Uses):					
General Obligation Bonds Issued	0	0	311,000	0	311,000
Transfers In	4,547,571	799,385	34,595	0	5,381,551
Transfers Out	(893,269)	0	(14)	0	(893,283)
Total Other Financing Sources (Uses)	3,654,302	799,385	345,581	0	4,799,268
Net Change in Fund Balances	1,181,594	(1,432,258)	567,329	0	316,665
Fund Balances at Beginning of Year	25,982,374	12,077,936	(551,143)	43,609	37,552,776
Decrease in Inventory Reserve	(170,881)	0	0	0	(170,881)
Fund Balances End of Year	\$ 26,993,087	\$ 10,645,678	\$ 16,186	\$ 43,609	\$ 37,698,560

WARREN COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2013**

	Motor Vehicle and Gasoline Tax	Human Services	Dog and Kennel	Law Library Resources
Assets:				
Cash and Cash Equivalents	\$ 3,163,590	\$ 725,505	\$ 257,080	\$ 455,378
Receivables:				
Accounts	10,251	0	8,177	0
Intergovernmental	3,585,680	0	0	18,966
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Interfund Loans Receivable	3,295,653	0	0	0
Inventory of Supplies, at Cost	645,807	0	0	0
Prepaid Items	3,001	57	96	0
Total Assets	<u>\$ 10,703,982</u>	<u>\$ 725,562</u>	<u>\$ 265,353</u>	<u>\$ 474,344</u>
Liabilities:				
Accounts Payable	\$ 142,018	\$ 3,228	\$ 525	\$ 28,690
Accrued Wages and Benefits Payable	105,257	57,757	6,832	1,573
Intergovernmental Payable	22,343	15,691	3,848	268
Due to Other Funds	4,070	2,788	2,251	60
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	0	648	0	0
Total Liabilities	<u>273,688</u>	<u>80,112</u>	<u>13,456</u>	<u>30,591</u>
Deferred Inflows of Resources:				
Unavailable Amounts	2,431,566	0	0	0
Total Deferred Inflows of Resources	<u>2,431,566</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances:				
Nonspendable	648,808	57	96	0
Restricted	7,349,920	645,393	251,801	443,753
Committed	0	0	0	0
Total Fund Balances	<u>7,998,728</u>	<u>645,450</u>	<u>251,897</u>	<u>443,753</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 10,703,982</u>	<u>\$ 725,562</u>	<u>\$ 265,353</u>	<u>\$ 474,344</u>

WARREN COUNTY, OHIO

<u>Veteran's Memorial</u>	<u>Probation Supervision</u>	<u>Common Pleas Mental Health Grant</u>	<u>Permissive Tax</u>	<u>Domestic Shelter</u>	<u>Real Estate Assessment</u>
\$ 1,711	\$ 187,598	\$ 57,313	\$ 1,717,355	\$ 19,688	\$ 4,952,328
0	501	0	0	2,782	25
0	0	22,500	38,126	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 1,711</u>	<u>\$ 188,099</u>	<u>\$ 79,813</u>	<u>\$ 1,755,481</u>	<u>\$ 22,470</u>	<u>\$ 4,952,353</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 19,688	\$ 174
0	0	0	0	0	16,052
0	0	0	124,076	0	2,474
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>124,076</u>	<u>19,688</u>	<u>18,700</u>
<u>0</u>	<u>0</u>	<u>11,250</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>11,250</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
1,711	188,099	68,563	1,631,405	2,782	4,933,653
0	0	0	0	0	0
<u>1,711</u>	<u>188,099</u>	<u>68,563</u>	<u>1,631,405</u>	<u>2,782</u>	<u>4,933,653</u>
<u>\$ 1,711</u>	<u>\$ 188,099</u>	<u>\$ 79,813</u>	<u>\$ 1,755,481</u>	<u>\$ 22,470</u>	<u>\$ 4,952,353</u>

(Continued)

WARREN COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2013**

	Children's Services Board	Crime Victim Grant	Youth Services Subsidy	Delinquent Real Estate Tax and Assessment
Assets:				
Cash and Cash Equivalents	\$ 383,186	\$ 26,810	\$ 1,440,500	\$ 1,467,745
Receivables:				
Accounts	434	0	4,601	375
Intergovernmental	382,308	11,295	645,550	775
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	109	0	22	0
Total Assets	<u>\$ 766,037</u>	<u>\$ 38,105</u>	<u>\$ 2,090,673</u>	<u>\$ 1,468,895</u>
Liabilities:				
Accounts Payable	\$ 203,844	\$ 92	\$ 53,443	\$ 1,012
Accrued Wages and Benefits Payable	70,746	2,081	54,912	18,706
Intergovernmental Payable	14,248	313	8,408	5,475
Due to Other Funds	4,030	0	1,199	0
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	0	197	0	0
Total Liabilities	<u>292,868</u>	<u>2,683</u>	<u>117,962</u>	<u>25,193</u>
Deferred Inflows of Resources:				
Unavailable Amounts	184,507	0	489,922	0
Total Deferred Inflows of Resources	<u>184,507</u>	<u>0</u>	<u>489,922</u>	<u>0</u>
Fund Balances:				
Nonspendable	109	0	22	0
Restricted	288,553	35,422	1,482,767	1,443,702
Committed	0	0	0	0
Total Fund Balances	<u>288,662</u>	<u>35,422</u>	<u>1,482,789</u>	<u>1,443,702</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 766,037</u>	<u>\$ 38,105</u>	<u>\$ 2,090,673</u>	<u>\$ 1,468,895</u>

WARREN COUNTY, OHIO

WC Technology Crimes Unit	County Court Probation Department	Donations	Municipal Victim Witness	Warren County Solid Waste District	Workforce Investment Act
\$ 7,469	\$ 33,787	\$ 25	\$ 21,948	\$ 1,531,693	\$ 137,957
0	11,917	0	0	12,076	0
0	0	0	0	35	1,406,383
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	41	18
<u>\$ 7,469</u>	<u>\$ 45,704</u>	<u>\$ 25</u>	<u>\$ 21,948</u>	<u>\$ 1,543,845</u>	<u>\$ 1,544,358</u>
\$ 0	\$ 353	\$ 0	\$ 0	\$ 1,407	\$ 48,115
0	6,854	0	2,866	4,270	15,119
0	1,054	0	350	655	20,791
0	37	0	0	664	779
0	0	0	0	0	0
0	0	0	3,359	0	327
0	8,298	0	6,575	6,996	85,131
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,347,333</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,347,333</u>
0	0	0	0	41	18
7,469	37,406	25	15,373	1,536,808	111,876
0	0	0	0	0	0
<u>7,469</u>	<u>37,406</u>	<u>25</u>	<u>15,373</u>	<u>1,536,849</u>	<u>111,894</u>
<u>\$ 7,469</u>	<u>\$ 45,704</u>	<u>\$ 25</u>	<u>\$ 21,948</u>	<u>\$ 1,543,845</u>	<u>\$ 1,544,358</u>

(Continued)

WARREN COUNTY, OHIO**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2013**

	Job Training Partnership Act	Pass Through Grants	Community Corrections	Child Support Enforcement
Assets:				
Cash and Cash Equivalents	\$ 4,386	\$ 0	\$ 372,416	\$ 234,866
Receivables:				
Accounts	0	0	9,652	65,328
Intergovernmental	0	51,742	557,462	0
Loans	0	0	0	0
Due from Other Funds	0	0	2,878	0
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	0	0	0	0
Total Assets	<u>\$ 4,386</u>	<u>\$ 51,742</u>	<u>\$ 942,408</u>	<u>\$ 300,194</u>
Liabilities:				
Accounts Payable	\$ 598	\$ 0	\$ 72,540	\$ 4,515
Accrued Wages and Benefits Payable	0	0	13,928	88,990
Intergovernmental Payable	0	51,742	2,148	13,697
Due to Other Funds	0	0	8,843	4,193
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	0	0	0	0
Total Liabilities	<u>598</u>	<u>51,742</u>	<u>97,459</u>	<u>111,395</u>
Deferred Inflows of Resources:				
Unavailable Amounts	0	0	360,068	0
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>360,068</u>	<u>0</u>
Fund Balances:				
Nonspendable	0	0	0	0
Restricted	3,788	0	484,881	188,799
Committed	0	0	0	0
Total Fund Balances	<u>3,788</u>	<u>0</u>	<u>484,881</u>	<u>188,799</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 4,386</u>	<u>\$ 51,742</u>	<u>\$ 942,408</u>	<u>\$ 300,194</u>

WARREN COUNTY, OHIO

Emergency Management	Community Development	Sheriff Grants	Indigent Guardianship	Indigent Driver	Drug Law Enforcement
\$ 447,104	\$ 348,784	\$ 497,670	\$ 115,007	\$ 153,754	\$ 78,537
0	0	0	1,380	0	0
25,992	1,153,294	30,193	0	951	422
0	1,138,509	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
50	0	0	0	0	0
<u>\$ 473,146</u>	<u>\$ 2,640,587</u>	<u>\$ 527,863</u>	<u>\$ 116,387</u>	<u>\$ 154,705</u>	<u>\$ 78,959</u>
\$ 624	\$ 58,209	\$ 13,250	\$ 0	\$ 0	\$ 168
15,629	3,324	3,493	20	0	0
2,407	511	637	1	0	0
1,766	0	83,162	0	0	0
0	0	20,000	0	0	0
0	0	0	0	0	0
<u>20,426</u>	<u>62,044</u>	<u>120,542</u>	<u>21</u>	<u>0</u>	<u>168</u>
0	1,090,659	22,630	0	0	0
0	1,090,659	22,630	0	0	0
50	0	0	0	0	0
452,670	1,487,884	384,691	116,366	154,705	78,791
0	0	0	0	0	0
<u>452,720</u>	<u>1,487,884</u>	<u>384,691</u>	<u>116,366</u>	<u>154,705</u>	<u>78,791</u>
<u>\$ 473,146</u>	<u>\$ 2,640,587</u>	<u>\$ 527,863</u>	<u>\$ 116,387</u>	<u>\$ 154,705</u>	<u>\$ 78,959</u>

(Continued)

WARREN COUNTY, OHIO**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2013**

	Law Enforcement	Court Computerization	Courts Special Projects	TASC Grant
Assets:				
Cash and Cash Equivalents	\$ 76,386	\$ 596,218	\$ 945,968	\$ 161,225
Receivables:				
Accounts	0	11,816	25,700	680
Intergovernmental	0	0	0	132,002
Loans	0	0	0	0
Due from Other Funds	0	0	0	6,825
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	0	0	22	0
Total Assets	<u>\$ 76,386</u>	<u>\$ 608,034</u>	<u>\$ 971,690</u>	<u>\$ 300,732</u>
Liabilities:				
Accounts Payable	\$ 0	\$ 2,824	\$ 16,162	\$ 3,209
Accrued Wages and Benefits Payable	0	0	2,709	4,818
Intergovernmental Payable	0	0	418	1,516
Due to Other Funds	0	0	0	238
Interfund Loans Payable	0	0	0	50,000
Compensated Absences Payable	0	0	0	0
Total Liabilities	<u>0</u>	<u>2,824</u>	<u>19,289</u>	<u>59,781</u>
Deferred Inflows of Resources:				
Unavailable Amounts	0	0	0	131,852
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>131,852</u>
Fund Balances:				
Nonspendable	0	0	22	0
Restricted	76,386	605,210	952,379	109,099
Committed	0	0	0	0
Total Fund Balances	<u>76,386</u>	<u>605,210</u>	<u>952,401</u>	<u>109,099</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 76,386</u>	<u>\$ 608,034</u>	<u>\$ 971,690</u>	<u>\$ 300,732</u>

WARREN COUNTY, OHIO

Tactical Response Unit	Enforcement and Education	Rehabilitation Grants	County Transit	Total Nonmajor Special Revenue Funds
\$ 6,060	\$ 51,457	\$ 72,757	\$ 442,402	\$ 21,193,663
0	0	0	954	166,649
0	283	0	64,815	8,128,774
0	0	213,974	0	1,352,483
0	0	0	1,438	11,141
0	0	0	0	3,295,653
0	0	0	0	645,807
0	0	0	0	3,416
<u>\$ 6,060</u>	<u>\$ 51,740</u>	<u>\$ 286,731</u>	<u>\$ 509,609</u>	<u>\$ 34,797,586</u>
\$ 0	\$ 0	\$ 0	\$ 68,543	\$ 743,231
0	0	0	0	495,936
0	0	0	0	293,071
0	0	0	13,863	127,943
0	0	0	0	70,000
0	0	0	0	4,531
<u>0</u>	<u>0</u>	<u>0</u>	<u>82,406</u>	<u>1,734,712</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,069,787</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,069,787</u>
0	0	0	0	649,223
6,060	51,740	0	427,203	26,057,133
0	0	286,731	0	286,731
<u>6,060</u>	<u>51,740</u>	<u>286,731</u>	<u>427,203</u>	<u>26,993,087</u>
<u>\$ 6,060</u>	<u>\$ 51,740</u>	<u>\$ 286,731</u>	<u>\$ 509,609</u>	<u>\$ 34,797,586</u>

WARREN COUNTY, OHIO**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013**

	Motor Vehicle and Gasoline Tax	Human Services	Dog and Kennel	Law Library Resources
Revenues:				
Taxes	\$ 1,791,730	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	6,235,927	2,458,297	0	0
Charges for Services	7,778	0	423,522	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	145,207	0	43,147	380,255
All Other Revenue	22,871	12	16,858	1,250
Total Revenue	<u>8,203,513</u>	<u>2,458,309</u>	<u>483,527</u>	<u>381,505</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	385,747
Public Safety	0	0	0	0
Public Works	7,652,451	0	0	0
Health	0	0	524,148	0
Human Services	0	2,690,896	0	0
Community and Economic Development	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>7,652,451</u>	<u>2,690,896</u>	<u>524,148</u>	<u>385,747</u>
Excess (Deficiency) of Revenues Over Expenditures	551,062	(232,587)	(40,621)	(4,242)
Other Financing Sources (Uses):				
Transfers In	0	244,698	0	0
Transfers Out	(893,269)	0	0	0
Total Other Financing Sources (Uses)	<u>(893,269)</u>	<u>244,698</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	(342,207)	12,111	(40,621)	(4,242)
Fund Balances at Beginning of Year	8,511,816	633,339	292,518	447,995
Decrease in Inventory Reserve	(170,881)	0	0	0
Fund Balances End of Year	<u>\$ 7,998,728</u>	<u>\$ 645,450</u>	<u>\$ 251,897</u>	<u>\$ 443,753</u>

WARREN COUNTY, OHIO

Veteran's Memorial	Probation Supervision	Common Pleas Mental Health Grant	Permissive Tax	Domestic Shelter	Real Estate Assessment
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	33,300	473,011	0	0
0	65,476	0	0	43,825	2,078,102
0	0	0	0	0	15
0	0	0	0	0	0
0	0	0	0	0	0
0	65,476	33,300	473,011	43,825	2,078,117
0	0	0	0	0	1,158,405
0	0	1,262	0	0	0
0	21,448	0	0	0	0
0	0	0	493,252	0	0
0	0	0	0	43,624	0
0	0	0	0	0	0
0	0	0	0	0	0
0	21,448	1,262	493,252	43,624	1,158,405
0	44,028	32,038	(20,241)	201	919,712
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	44,028	32,038	(20,241)	201	919,712
1,711	144,071	36,525	1,651,646	2,581	4,013,941
0	0	0	0	0	0
\$ 1,711	\$ 188,099	\$ 68,563	\$ 1,631,405	\$ 2,782	\$ 4,933,653

(Continued)

WARREN COUNTY, OHIO**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013**

	Children's Services Board	Crime Victim Grant	Youth Services Subsidy	Delinquent Real Estate Tax and Assessment
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	2,539,258	68,358	1,222,653	0
Charges for Services	0	0	0	513,731
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	1,567	0
All Other Revenue	19,156	0	92,973	14,850
Total Revenue	<u>2,558,414</u>	<u>68,358</u>	<u>1,317,193</u>	<u>528,581</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	554,614
Judicial	0	0	0	0
Public Safety	0	86,658	2,117,025	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	4,871,195	0	0	0
Community and Economic Development	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>4,871,195</u>	<u>86,658</u>	<u>2,117,025</u>	<u>554,614</u>
Excess (Deficiency) of Revenues Over Expenditures	(2,312,781)	(18,300)	(799,832)	(26,033)
Other Financing Sources (Uses):				
Transfers In	2,472,970	21,789	917,354	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>2,472,970</u>	<u>21,789</u>	<u>917,354</u>	<u>0</u>
Net Change in Fund Balances	160,189	3,489	117,522	(26,033)
Fund Balances at Beginning of Year	128,473	31,933	1,365,267	1,469,735
Decrease in Inventory Reserve	0	0	0	0
Fund Balances End of Year	<u>\$ 288,662</u>	<u>\$ 35,422</u>	<u>\$ 1,482,789</u>	<u>\$ 1,443,702</u>

WARREN COUNTY, OHIO

Grant	WC Technology Crimes Unit	County Court Probation Department	Donations	Municipal Victim Witness	Warren County Solid Waste District
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0
0	0	131,308	0	60,000	94,685
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	22,543
0	0	131,308	0	60,000	117,228
386	0	0	0	0	0
0	0	0	0	0	0
0	3,999	212,445	0	67,537	0
0	0	0	0	0	0
0	0	0	0	0	168,305
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
386	3,999	212,445	0	67,537	168,305
(386)	(3,999)	(81,137)	0	(7,537)	(51,077)
0	0	61,500	0	0	0
0	0	0	0	0	0
0	0	61,500	0	0	0
(386)	(3,999)	(19,637)	0	(7,537)	(51,077)
386	11,468	57,043	25	22,910	1,587,926
0	0	0	0	0	0
\$ 0	\$ 7,469	\$ 37,406	\$ 25	\$ 15,373	\$ 1,536,849

(Continued)

WARREN COUNTY, OHIO**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013**

	Workforce Investment Act	Job Training Partnership Act	Pass Through Grants	Community Corrections
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	1,102,604	1,480	589,439	612,519
Charges for Services	0	0	0	278,995
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	0	15	0	0
Total Revenue	<u>1,102,604</u>	<u>1,495</u>	<u>589,439</u>	<u>891,514</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	589,439	854,326
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	1,165,144	773	0	0
Community and Economic Development	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>1,165,144</u>	<u>773</u>	<u>589,439</u>	<u>854,326</u>
Excess (Deficiency) of Revenues Over Expenditures	(62,540)	722	0	37,188
Other Financing Sources (Uses):				
Transfers In	0	0	0	50,000
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>50,000</u>
Net Change in Fund Balances	(62,540)	722	0	87,188
Fund Balances at Beginning of Year	174,434	3,066	0	397,693
Decrease in Inventory Reserve	0	0	0	0
Fund Balances End of Year	<u>\$ 111,894</u>	<u>\$ 3,788</u>	<u>\$ 0</u>	<u>\$ 484,881</u>

WARREN COUNTY, OHIO

Child Support Enforcement	Emergency Management	Community Development	Sheriff Grants	Indigent Guardianship	Indigent Driver
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1,843,589	399,148	338,081	94,672	0	0
892,269	0	4,470	92,774	19,220	0
0	0	0	0	0	0
0	0	0	0	0	25,607
51,739	5,367	239,874	23,098	0	0
<u>2,787,597</u>	<u>404,515</u>	<u>582,425</u>	<u>210,544</u>	<u>19,220</u>	<u>25,607</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	566,682	0	220,897	3,176	11,375
0	0	0	0	0	0
0	0	0	0	0	0
3,083,631	0	0	0	0	0
0	0	540,426	0	0	0
2,029	0	0	0	0	0
56	0	0	0	0	0
<u>3,085,716</u>	<u>566,682</u>	<u>540,426</u>	<u>220,897</u>	<u>3,176</u>	<u>11,375</u>
(298,119)	(162,167)	41,999	(10,353)	16,044	14,232
328,909	64,495	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>328,909</u>	<u>64,495</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
30,790	(97,672)	41,999	(10,353)	16,044	14,232
158,009	550,392	1,445,885	395,044	100,322	140,473
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 188,799</u>	<u>\$ 452,720</u>	<u>\$ 1,487,884</u>	<u>\$ 384,691</u>	<u>\$ 116,366</u>	<u>\$ 154,705</u>

(Continued)

WARREN COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

	Drug Law Enforcement	Law Enforcement	Court Computerization	Courts Special Projects
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0	0
Charges for Services	0	0	0	1,805
Licenses and Permits	0	0	0	0
Fines and Forfeitures	4,373	138,755	138,883	320,787
All Other Revenue	0	0	0	0
Total Revenue	<u>4,373</u>	<u>138,755</u>	<u>138,883</u>	<u>322,592</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	104,024	248,434
Public Safety	8,056	100,407	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Community and Economic Development	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>8,056</u>	<u>100,407</u>	<u>104,024</u>	<u>248,434</u>
Excess (Deficiency) of Revenues				
Over Expenditures	(3,683)	38,348	34,859	74,158
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	(3,683)	38,348	34,859	74,158
Fund Balances at Beginning of Year	82,474	38,038	570,351	878,243
Decrease in Inventory Reserve	0	0	0	0
Fund Balances End of Year	<u>\$ 78,791</u>	<u>\$ 76,386</u>	<u>\$ 605,210</u>	<u>\$ 952,401</u>

WARREN COUNTY, OHIO

TASC Grant	Hazardous Materials Emergency	Tactical Response Unit	Enforcement and Education	Rehabilitation Grants	County Transit	Total Nonmajor Special Revenue Funds
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,791,730
175,800	0	0	0	0	778,333	18,966,469
81,023	0	10	0	0	86,005	4,874,998
0	0	0	0	0	0	15
0	0	54	7,017	0	0	1,205,652
2,100	0	0	0	584	18,760	532,050
<u>258,923</u>	<u>0</u>	<u>64</u>	<u>7,017</u>	<u>584</u>	<u>883,098</u>	<u>27,370,914</u>
0	0	0	0	0	0	1,713,405
0	0	0	0	0	0	739,467
173,926	27,119	7,358	0	0	0	5,071,873
0	0	0	0	0	0	8,145,703
0	0	0	0	0	0	736,077
0	0	0	0	0	1,082,947	12,894,586
0	0	0	0	0	0	540,426
0	0	0	0	0	0	2,029
0	0	0	0	0	0	56
<u>173,926</u>	<u>27,119</u>	<u>7,358</u>	<u>0</u>	<u>0</u>	<u>1,082,947</u>	<u>29,843,622</u>
84,997	(27,119)	(7,294)	7,017	584	(199,849)	(2,472,708)
0	18,315	0	0	0	367,541	4,547,571
0	0	0	0	0	0	(893,269)
0	18,315	0	0	0	367,541	3,654,302
84,997	(8,804)	(7,294)	7,017	584	167,692	1,181,594
24,102	8,804	13,354	44,723	286,147	259,511	25,982,374
0	0	0	0	0	0	(170,881)
<u>\$ 109,099</u>	<u>\$ 0</u>	<u>\$ 6,060</u>	<u>\$ 51,740</u>	<u>\$ 286,731</u>	<u>\$ 427,203</u>	<u>\$ 26,993,087</u>

WARREN COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Debt Service Funds
For the Year Ended December 31, 2013***

	<u>Tax Increment Financing</u>	<u>Radio System Bonds</u>	<u>Tax Increment District Revenue Bond</u>	<u>Total Nonmajor Debt Service Funds</u>
Assets:				
Cash and Cash Equivalents	\$ 9,342,535	\$ 133,451	\$ 1,126,681	\$ 10,602,667
Receivables:				
Taxes	0	0	441,058	441,058
Intergovernmental	0	54,049	0	54,049
Total Assets	<u>\$ 9,342,535</u>	<u>\$ 187,500</u>	<u>\$ 1,567,739</u>	<u>\$ 11,097,774</u>
Liabilities:				
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Deferred Inflows of Resources:				
Property Tax Levy for Next Fiscal Year	0	0	452,096	452,096
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>452,096</u>	<u>452,096</u>
Fund Balances:				
Restricted	9,342,535	187,500	1,115,643	10,645,678
Total Fund Balances	<u>9,342,535</u>	<u>187,500</u>	<u>1,115,643</u>	<u>10,645,678</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 9,342,535</u>	<u>\$ 187,500</u>	<u>\$ 1,567,739</u>	<u>\$ 11,097,774</u>

WARREN COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended December 31, 2013***

	Tax Increment Financing	State OPWC Loan	Radio System Bonds	Tax Increment District Revenue Bond	Total Nonmajor Debt Service Funds
Revenues:					
Taxes	\$ 0	\$ 0	\$ 0	\$ 419,784	\$ 419,784
Intergovernmental Revenues	0	0	0	61,989	61,989
All Other Revenue	0	0	247,770	0	247,770
Total Revenue	<u>0</u>	<u>0</u>	<u>247,770</u>	<u>481,773</u>	<u>729,543</u>
Expenditures:					
Current:					
General Government:					
Debt Service:					
Principal Retirement	1,545,107	12,716	760,000	40,000	2,357,823
Interest and Fiscal Charges	364,230	0	88,603	150,530	603,363
Total Expenditures	<u>1,909,337</u>	<u>12,716</u>	<u>848,603</u>	<u>190,530</u>	<u>2,961,186</u>
Excess (Deficiency) of Revenues					
Over Expenditures	(1,909,337)	(12,716)	(600,833)	291,243	(2,231,643)
Other Financing Sources (Uses):					
Transfers In	0	11,052	788,333	0	799,385
Total Other Financing Sources (Uses)	<u>0</u>	<u>11,052</u>	<u>788,333</u>	<u>0</u>	<u>799,385</u>
Net Change in Fund Balances	(1,909,337)	(1,664)	187,500	291,243	(1,432,258)
Fund Balances at Beginning of Year	<u>11,251,872</u>	<u>1,664</u>	<u>0</u>	<u>824,400</u>	<u>12,077,936</u>
Fund Balances End of Year	<u>\$ 9,342,535</u>	<u>\$ 0</u>	<u>\$ 187,500</u>	<u>\$ 1,115,643</u>	<u>\$ 10,645,678</u>

WARREN COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2013**

	Sewer Extension Projects	Airport Construction	Redevelopment Tax Equivalent	Total Nonmajor Capital Projects Funds
Assets:				
Cash and Cash Equivalents	\$ 3,752	\$ 19,128	\$ 328,503	\$ 351,383
Total Assets	<u>\$ 3,752</u>	<u>\$ 19,128</u>	<u>\$ 328,503</u>	<u>\$ 351,383</u>
Liabilities:				
Accounts Payable	\$ 0	\$ 5,424	\$ 0	\$ 5,424
Interfund Loans Payable	0	329,773	0	329,773
Total Liabilities	<u>0</u>	<u>335,197</u>	<u>0</u>	<u>335,197</u>
Fund Balances:				
Restricted	3,752	0	328,503	332,255
Unassigned	0	(316,069)	0	(316,069)
Total Fund Balances	<u>3,752</u>	<u>(316,069)</u>	<u>328,503</u>	<u>16,186</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 3,752</u>	<u>\$ 19,128</u>	<u>\$ 328,503</u>	<u>\$ 351,383</u>

WARREN COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2013***

	Water Extension Projects	Sewer Extension Projects	Airport Construction	Redevelopment Tax Equivalent	Total Nonmajor Capital Project Funds
Revenues:					
Intergovernmental Revenues	\$ 0	\$ 0	\$ 103,360	\$ 0	\$ 103,360
Special Assessments	66,704	516,372	0	0	583,076
Total Revenue	<u>66,704</u>	<u>516,372</u>	<u>103,360</u>	<u>0</u>	<u>686,436</u>
Expenditures:					
Capital Outlay	108,744	20,093	335,851	0	464,688
Total Expenditures	<u>108,744</u>	<u>20,093</u>	<u>335,851</u>	<u>0</u>	<u>464,688</u>
Excess (Deficiency) of Revenues Over Expenditures	(42,040)	496,279	(232,491)	0	221,748
Other Financing Sources (Uses):					
General Obligation Bonds Issued	311,000	0	0	0	311,000
Transfers In	0	0	34,595	0	34,595
Transfers Out	(14)	0	0	0	(14)
Total Other Financing Sources (Uses)	<u>310,986</u>	<u>0</u>	<u>34,595</u>	<u>0</u>	<u>345,581</u>
Net Change in Fund Balances	268,946	496,279	(197,896)	0	567,329
Fund Balances at Beginning of Year	<u>(268,946)</u>	<u>(492,527)</u>	<u>(118,173)</u>	<u>328,503</u>	<u>(551,143)</u>
Fund Balances End of Year	<u>\$ 0</u>	<u>\$ 3,752</u>	<u>\$ (316,069)</u>	<u>\$ 328,503</u>	<u>\$ 16,186</u>

WARREN COUNTY, OHIO***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2013***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 43,110,000	\$ 48,110,000	\$ 49,060,579	\$ 950,579
Intergovernmental Revenues	5,275,491	6,303,491	6,366,044	62,553
Charges for Services	7,580,844	8,490,844	8,787,357	296,513
Licenses and Permits	11,500	11,500	12,386	886
Investment Earnings	1,003,000	953,000	972,096	19,096
Fines and Forfeitures	280,000	280,000	289,513	9,513
All Other Revenues	1,629,829	1,962,829	2,182,787	219,958
Total Revenues	<u>58,890,664</u>	<u>66,111,664</u>	<u>67,670,762</u>	<u>1,559,098</u>
Expenditures:				
General Government-Legislative and Executive:				
Commissioners:				
Personal Services	1,462,787	1,312,135	1,150,309	161,826
Materials and Supplies	176,130	196,130	173,325	22,805
Contractual Services	508,122	367,111	315,739	51,372
Other Expenditures	3,290,196	3,438,540	3,002,153	436,387
Capital Outlay	5,000	20,558	20,541	17
Total Commissioners	<u>5,442,235</u>	<u>5,334,474</u>	<u>4,662,067</u>	<u>672,407</u>
Auditor:				
Personal Services	1,044,386	1,045,951	944,546	101,405
Materials and Supplies	28,351	28,295	19,904	8,391
Contractual Services	37,874	34,076	25,972	8,104
Other Expenditures	7,700	7,700	1,548	6,152
Capital Outlay	22,824	22,824	14,594	8,230
Total Auditor	<u>1,141,135</u>	<u>1,138,846</u>	<u>1,006,564</u>	<u>132,282</u>
Treasurer:				
Personal Services	386,440	429,424	419,272	10,152
Materials and Supplies	26,222	26,906	24,993	1,913
Contractual Services	2,500	2,500	1,850	650
Other Expenditures	5,400	6,400	2,987	3,413
Capital Outlay	0	1,824	1,820	4
Total Treasurer	<u>420,562</u>	<u>467,054</u>	<u>450,922</u>	<u>16,132</u>

(Continued)

WARREN COUNTY, OHIO***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2013***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Prosecutor:				
Personal Services	2,481,990	2,497,612	2,393,016	104,596
Materials and Supplies	29,016	28,616	22,517	6,099
Contractual Services	47,348	32,893	11,295	21,598
Other Expenditures	77,596	70,847	50,081	20,766
Capital Outlay	<u>32,202</u>	<u>35,480</u>	<u>34,869</u>	<u>611</u>
Total Prosecutor	2,668,152	2,665,448	2,511,778	153,670
Recorder:				
Personal Services	759,538	717,797	717,384	413
Materials and Supplies	10,000	5,577	5,577	0
Contractual Services	5,000	1,859	1,858	1
Other Expenditures	3,611	3,589	3,589	0
Capital Outlay	<u>20,463</u>	<u>91,560</u>	<u>91,310</u>	<u>250</u>
Total Recorder	798,612	820,382	819,718	664
Board of Elections:				
Personal Services	904,977	938,049	815,589	122,460
Materials and Supplies	220,818	186,746	88,275	98,471
Contractual Services	130,800	130,800	113,961	16,839
Other Expenditures	27,000	27,000	19,178	7,822
Capital Outlay	<u>70,000</u>	<u>71,000</u>	<u>40,581</u>	<u>30,419</u>
Total Board of Elections	1,353,595	1,353,595	1,077,584	276,011
Data Processing:				
Personal Services	2,560,595	2,565,214	2,305,395	259,819
Materials and Supplies	210,066	211,066	39,856	171,210
Contractual Services	295,905	139,268	128,609	10,659
Other Expenditures	17,716	17,716	2,955	14,761
Capital Outlay	<u>932,255</u>	<u>2,087,992</u>	<u>1,814,820</u>	<u>273,172</u>
Total Data Processing	4,016,537	5,021,256	4,291,635	729,621
Microfilming Process:				
Personal Services	292,076	294,170	274,340	19,830
Materials and Supplies	17,412	15,170	11,676	3,494
Contractual Services	50,188	52,194	35,792	16,402
Other Expenditures	2,379	2,379	1,362	1,017
Capital Outlay	<u>29,661</u>	<u>21,385</u>	<u>21,049</u>	<u>336</u>
Total Microfilming Process	391,716	385,298	344,219	41,079

(Continued)

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2013***

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Building and Grounds:				
Personal Services	2,381,210	2,344,984	2,189,255	155,729
Materials and Supplies	534,847	457,066	410,194	46,872
Contractual Services	2,024,065	2,031,107	1,978,440	52,667
Other Expenditures	10,573	7,815	6,738	1,077
Capital Outlay	248,211	323,516	314,835	8,681
Total Building and Grounds	5,198,906	5,164,488	4,899,462	265,026
Tax Maps:				
Personal Services	352,507	336,243	280,661	55,582
Materials and Supplies	18,357	18,357	4,723	13,634
Contractual Services	1,091	1,091	0	1,091
Other Expenditures	1,500	1,500	0	1,500
Capital Outlay	10,000	26,264	22,560	3,704
Total Tax Maps	383,455	383,455	307,944	75,511
Total Legislative and Executive	21,814,905	22,734,296	20,371,893	2,362,403
General Government-Judicial:				
Common Pleas Court:				
Personal Services	1,962,206	1,961,445	1,762,475	198,970
Materials and Supplies	35,029	43,514	39,160	4,354
Contractual Services	613,749	562,849	371,151	191,698
Other Expenditures	10,000	29,568	25,974	3,594
Capital Outlay	60,541	90,974	81,800	9,174
Total Common Pleas Court	2,681,525	2,688,350	2,280,560	407,790
Domestic Relations Court:				
Personal Services	832,244	865,138	856,617	8,521
Materials and Supplies	6,916	6,916	6,879	37
Contractual Services	38,900	35,124	31,828	3,296
Other Expenditures	10,114	10,164	8,655	1,509
Capital Outlay	5,236	5,236	0	5,236
Total Domestic Relations Court	893,410	922,578	903,979	18,599
Juvenile Court:				
Personal Services	1,213,340	1,208,834	1,132,415	76,419
Materials and Supplies	22,000	22,000	18,880	3,120
Contractual Services	474,054	484,903	481,796	3,107
Other Expenditures	13,071	18,071	14,953	3,118
Capital Outlay	3,000	3,000	2,839	161
Total Juvenile Court	1,725,465	1,736,808	1,650,883	85,925

(Continued)

WARREN COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Probate Court:				
Personal Services	466,505	463,602	458,366	5,236
Materials and Supplies	49,149	49,649	47,430	2,219
Contractual Services	36,512	44,812	43,338	1,474
Other Expenditures	7,100	8,276	7,508	768
Capital Outlay	4,000	6,500	6,077	423
Total Probate Court	<u>563,266</u>	<u>572,839</u>	<u>562,719</u>	<u>10,120</u>
Clerk of Courts:				
Personal Services	900,650	900,810	846,436	54,374
Materials and Supplies	202,834	202,185	200,433	1,752
Contractual Services	24,860	25,360	23,184	2,176
Other Expenditures	9,363	29,363	23,418	5,945
Capital Outlay	1,100	1,100	638	462
Total Clerk of Courts	<u>1,138,807</u>	<u>1,158,818</u>	<u>1,094,109</u>	<u>64,709</u>
Municipal Court:				
Personal Services	269,313	305,460	280,805	24,655
Contractual Services	127,000	127,000	114,625	12,375
Other Expenditures	37,745	37,745	0	37,745
Total Municipal Court	<u>434,058</u>	<u>470,205</u>	<u>395,430</u>	<u>74,775</u>
Criminal Prosecutors:				
Personal Services	51,737	51,737	51,735	2
Total Criminal Prosecutors	<u>51,737</u>	<u>51,737</u>	<u>51,735</u>	<u>2</u>
County Court:				
Personal Services	920,601	926,539	792,806	133,733
Materials and Supplies	26,100	25,511	19,686	5,825
Contractual Services	73,934	67,212	44,711	22,501
Other Expenditures	4,684	4,684	2,711	1,973
Capital Outlay	3,692	3,692	0	3,692
Total County Court	<u>1,029,011</u>	<u>1,027,638</u>	<u>859,914</u>	<u>167,724</u>
Certificate of Title Administration:				
Personal Services	845,059	849,231	801,738	47,493
Materials and Supplies	19,721	18,966	15,846	3,120
Contractual Services	124,398	121,100	110,764	10,336
Other Expenditures	6,010	7,110	5,949	1,161
Capital Outlay	3,200	3,200	600	2,600
Total Certificate of Title Administration	<u>998,388</u>	<u>999,607</u>	<u>934,897</u>	<u>64,710</u>
Total Judicial	<u>9,515,667</u>	<u>9,628,580</u>	<u>8,734,226</u>	<u>894,354</u>

(Continued)

WARREN COUNTY, OHIO***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2013***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Public Safety:				
Coroner:				
Personal Services	339,299	343,334	340,965	2,369
Materials and Supplies	16,500	23,710	23,075	635
Contractual Services	145,550	128,668	127,844	824
Other Expenditures	4,500	10,136	10,135	1
Total Coroner	<u>505,849</u>	<u>505,848</u>	<u>502,019</u>	<u>3,829</u>
Sheriff:				
Personal Services	13,904,208	13,087,772	12,991,188	96,584
Materials and Supplies	657,099	657,899	622,608	35,291
Contractual Services	1,856,391	1,801,103	1,685,918	115,185
Other Expenditures	123,132	117,260	79,656	37,604
Capital Outlay	680,722	1,582,207	1,554,503	27,704
Total Sheriff	<u>17,221,552</u>	<u>17,246,241</u>	<u>16,933,873</u>	<u>312,368</u>
Building Regulation:				
Personal Services	850,516	854,385	781,174	73,211
Materials and Supplies	52,000	52,000	38,389	13,611
Contractual Services	9,000	9,000	4,366	4,634
Other Expenditures	13,500	11,450	2,279	9,171
Capital Outlay	33,234	35,284	33,442	1,842
Total Building Regulation	<u>958,250</u>	<u>962,119</u>	<u>859,650</u>	<u>102,469</u>
Adult Probation:				
Personal Services	1,113,360	1,112,656	913,008	199,648
Materials and Supplies	47,500	62,772	58,025	4,747
Contractual Services	44,762	25,082	18,701	6,381
Other Expenditures	1,000	777	682	95
Capital Outlay	54,612	59,554	57,579	1,975
Total Adult Probation	<u>1,261,234</u>	<u>1,260,841</u>	<u>1,047,995</u>	<u>212,846</u>

(Continued)

WARREN COUNTY, OHIO***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2013***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Juvenile Probation:				
Personal Services	907,765	879,943	859,187	20,756
Materials and Supplies	11,000	16,000	13,032	2,968
Contractual Services	9,000	9,000	4,333	4,667
Other Expenditures	7,000	7,000	5,324	1,676
Capital Outlay	5,000	5,000	1,496	3,504
Total Juvenile Probation	<u>939,765</u>	<u>916,943</u>	<u>883,372</u>	<u>33,571</u>
Juvenile Detention:				
Personal Services	1,368,328	1,344,910	1,280,155	64,755
Materials and Supplies	19,747	25,036	20,348	4,688
Contractual Services	118,143	116,562	109,215	7,347
Other Expenditures	1,700	8,700	6,009	2,691
Capital Outlay	31,647	29,357	29,264	93
Total Juvenile Detention	<u>1,539,565</u>	<u>1,524,565</u>	<u>1,444,991</u>	<u>79,574</u>
Communication Dispatch:				
Personal Services	2,521,593	2,332,497	2,317,798	14,699
Materials and Supplies	15,687	10,687	8,789	1,898
Contractual Services	29,263	50,477	40,788	9,689
Other Expenditures	3,000	7,985	4,631	3,354
Capital Outlay	17,283	190,133	177,166	12,967
Total Communication Dispatch	<u>2,586,826</u>	<u>2,591,779</u>	<u>2,549,172</u>	<u>42,607</u>
Telecommunications:				
Personal Services	1,488,783	1,486,632	1,431,461	55,171
Materials and Supplies	67,816	97,400	89,026	8,374
Contractual Services	2,360,002	1,173,486	1,062,755	110,731
Other Expenditures	11,000	11,000	8,543	2,457
Capital Outlay	1,017,880	1,031,532	749,783	281,749
Total Telecommunications	<u>4,945,481</u>	<u>3,800,050</u>	<u>3,341,568</u>	<u>458,482</u>
Total Public Safety	<u>29,958,522</u>	<u>28,808,386</u>	<u>27,562,640</u>	<u>1,245,746</u>
Human Services:				
Health:				
Other Expenditures	600	600	537	63
Total Health	<u>600</u>	<u>600</u>	<u>537</u>	<u>63</u>

(Continued)

WARREN COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Veterans' Services:				
Personal Services	614,719	660,610	597,564	63,046
Materials and Supplies	31,144	58,052	52,884	5,168
Contractual Services	70,945	87,945	71,866	16,079
Other Expenditures	888,238	727,615	451,773	275,842
Capital Outlay	67,041	102,844	94,579	8,265
Total Veterans' Services	<u>1,672,087</u>	<u>1,637,066</u>	<u>1,268,666</u>	<u>368,400</u>
Total Human Services	<u>1,672,687</u>	<u>1,637,666</u>	<u>1,269,203</u>	<u>368,463</u>
Community and Economic Development:				
Commissioners:				
Personal Services	132,462	140,486	127,316	13,170
Materials and Supplies	5,000	6,480	4,724	1,756
Contractual Services	10,678	10,678	2,584	8,094
Other Operating Expenditures	69,300	60,432	53,403	7,029
Capital Outlay	5,400	12,788	12,788	0
Total Community and Economic Development	<u>222,840</u>	<u>230,864</u>	<u>200,815</u>	<u>30,049</u>
Total Expenditures	<u>63,184,621</u>	<u>63,039,792</u>	<u>58,138,777</u>	<u>4,901,015</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,293,957)	3,071,872	9,531,985	6,460,113
Other Financing Sources (Uses):				
Transfers Out	(5,564,023)	(12,082,077)	(11,778,125)	303,952
Advances In	340,574	340,574	406,020	65,446
Advances Out	0	0	(655,219)	(655,219)
Total Other Financing Sources (Uses)	<u>(5,223,449)</u>	<u>(11,741,503)</u>	<u>(12,027,324)</u>	<u>(285,821)</u>
Net Change in Fund Balance	(9,517,406)	(8,669,631)	(2,495,339)	6,174,292
Fund Balance at Beginning of Year	22,179,605	22,179,605	22,179,605	0
Prior Year Encumbrances	3,197,650	3,197,650	3,197,650	0
Fund Balance at End of Year	<u>\$ 15,859,849</u>	<u>\$ 16,707,624</u>	<u>\$ 22,881,916</u>	<u>\$ 6,174,292</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds –Special Revenue Fund
For the Year Ended December 31, 2013***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 5,851,500	\$ 5,851,500	\$ 5,830,822	\$ (20,678)
Intergovernmental Revenues	<u>750,000</u>	<u>750,000</u>	<u>775,253</u>	<u>25,253</u>
Total Revenues	<u>6,601,500</u>	<u>6,601,500</u>	<u>6,606,075</u>	<u>4,575</u>
Expenditures:				
Human Services:				
Contractual Services	9,485,465	9,480,084	8,697,389	782,695
Other Expenditures	<u>96,000</u>	<u>96,000</u>	<u>80,076</u>	<u>15,924</u>
Total Expenditures	<u>9,581,465</u>	<u>9,576,084</u>	<u>8,777,465</u>	<u>798,619</u>
Net Change in Fund Balance	(2,979,965)	(2,974,584)	(2,171,390)	803,194
Fund Balance at Beginning of Year	5,678,508	5,678,508	5,678,508	0
Prior Year Encumbrances	<u>1,890,525</u>	<u>1,890,525</u>	<u>1,890,525</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 4,589,068</u>	<u>\$ 4,594,449</u>	<u>\$ 5,397,643</u>	<u>\$ 803,194</u>

WARREN COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Special Revenue Fund
For the Year Ended December 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 17,207,000	\$ 17,207,000	\$ 17,578,802	\$ 371,802
Intergovernmental Revenues	6,243,460	6,477,100	8,590,008	2,112,908
Charges for Services	500,069	500,069	578,551	78,482
All Other Revenues	318,500	318,500	1,087,291	768,791
Total Revenues	<u>24,269,029</u>	<u>24,502,669</u>	<u>27,834,652</u>	<u>3,331,983</u>
Expenditures:				
Human Services:				
Personal Services	13,122,917	12,692,097	11,474,956	1,217,141
Materials and Supplies	500,373	430,962	355,071	75,891
Contractual Services	14,628,015	13,407,694	11,449,258	1,958,436
Health Insurance Claims	114,000	123,934	123,320	614
Other Expenditures	952,570	1,121,953	940,728	181,225
Capital Outlay	787,557	1,377,715	777,185	600,530
Total Expenditures	<u>30,105,432</u>	<u>29,154,355</u>	<u>25,120,518</u>	<u>4,033,837</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,836,403)	(4,651,686)	2,714,134	7,365,820
Other Financing Sources (Uses):				
Transfers In	100,000	110,000	110,000	0
Transfers Out	(100,000)	(110,000)	(110,000)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(5,836,403)	(4,651,686)	2,714,134	7,365,820
Fund Balance at Beginning of Year	26,028,695	26,028,695	26,028,695	0
Prior Year Encumbrances	1,763,891	1,763,891	1,763,891	0
Fund Balance at End of Year	<u>\$ 21,956,183</u>	<u>\$ 23,140,900</u>	<u>\$ 30,506,720</u>	<u>\$ 7,365,820</u>

WARREN COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Debt Service Fund
For the Year Ended December 31, 2013**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
SPECIAL ASSESSMENT FUND				
Revenues:				
Charges for Services	\$ 40,000	\$ 40,000	\$ 15,500	\$ (24,500)
Special Assessments	1,305,000	1,305,000	1,391,828	86,828
All Other Revenues	0	0	22,778	22,778
Total Revenues	<u>1,345,000</u>	<u>1,345,000</u>	<u>1,430,106</u>	<u>85,106</u>
Expenditures:				
Debt Service:				
Principal Retirement	1,060,356	1,060,356	1,060,356	0
Interest and Fiscal Charges	492,414	515,192	515,157	35
Total Expenditures	<u>1,552,770</u>	<u>1,575,548</u>	<u>1,575,513</u>	<u>35</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(207,770)	(230,548)	(145,407)	85,141
Other Financing Sources (Uses):				
Transfers In	0	0	1,500	1,500
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>1,500</u>	<u>1,500</u>
Net Change in Fund Balance	(207,770)	(230,548)	(143,907)	86,641
Fund Balance at Beginning of Year	719,109	719,109	719,109	0
Fund Balance at End of Year	<u>\$ 511,339</u>	<u>\$ 488,561</u>	<u>\$ 575,202</u>	<u>\$ 86,641</u>

WARREN COUNTY, OHIO***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Capital Projects Fund
For the Year Ended December 31, 2013*****COUNTY ROAD PROJECTS FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 3,574,490	\$ 3,574,490	\$ 0
Intergovernmental Revenues	1,135,747	829,845	(305,902)
Fines and Forfeitures	0	58,930	58,930
All Other Revenues	86,890	90,197	3,307
Total Revenues	<u>4,797,127</u>	<u>4,553,462</u>	<u>(243,665)</u>
Expenditures:			
Capital Outlay	14,008,945	10,728,998	3,279,947
Total Expenditures	<u>14,008,945</u>	<u>10,728,998</u>	<u>3,279,947</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,211,818)	(6,175,536)	3,036,282
Other Financing Sources (Uses):			
Loans Initiated	42,444	0	(42,444)
General Obligation Notes Issued	800,000	800,000	0
Transfers In	6,759,545	1,114,822	(5,644,723)
Transfers Out	(234,091)	(234,091)	0
Advances In	0	3,695,653	3,695,653
Advances Out	(2,765,015)	(3,165,015)	(400,000)
Total Other Financing Sources (Uses)	<u>4,602,883</u>	<u>2,211,369</u>	<u>(2,391,514)</u>
Net Change in Fund Balance	(4,608,935)	(3,964,167)	644,768
Fund Balance at Beginning of Year	1,059,216	1,059,216	0
Prior Year Encumbrances	4,402,364	4,402,364	0
Fund Balance at End of Year	<u>\$ 852,645</u>	<u>\$ 1,497,413</u>	<u>\$ 644,768</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Capital Projects Fund
For the Year Ended December 31, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 183,035	\$ 183,049	\$ 14
All Other Revenues	0	500,256	500,256
Total Revenues	183,035	683,305	500,270
Expenditures:			
Capital Outlay	18,389,924	17,308,001	1,081,923
Debt Service:			
Interest and Fiscal Charges	274,812	274,812	0
Total Expenditures	18,664,736	17,582,813	1,081,923
Excess (Deficiency) of Revenues Over (Under) Expenditures	(18,481,701)	(16,899,508)	1,582,193
Other Financing Sources (Uses):			
General Obligation Bonds Issued	8,300,000	8,300,000	0
Transfers In	2,310,626	5,307,626	2,997,000
Total Other Financing Sources (Uses)	10,610,626	13,607,626	2,997,000
Net Change in Fund Balance	(7,871,075)	(3,291,882)	4,579,193
Fund Balance at Beginning of Year	7,312,139	7,312,139	0
Prior Year Encumbrances	1,132,188	1,132,188	0
Fund Balance at End of Year	\$ 573,252	\$ 5,152,445	\$ 4,579,193

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

MOTOR VEHICLE AND GASOLINE TAX FUND

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 1,550,000	\$ 1,785,271	\$ 235,271
Intergovernmental Revenues	6,915,818	7,197,658	281,840
Charges for Services	9,000	7,785	(1,215)
Fines and Forfeitures	546,000	146,137	(399,863)
All Other Revenues	0	23,110	23,110
Total Revenues	<u>9,020,818</u>	<u>9,159,961</u>	<u>139,143</u>
Expenditures:			
Public Works:			
Personal Services	3,426,312	3,175,533	250,779
Materials and Supplies	1,624,848	1,275,474	349,374
Contractual Services	4,211,378	3,809,705	401,673
Other Expenditures	37,670	24,730	12,940
Capital Outlay	827,246	692,253	134,993
Total Public Works	<u>10,127,454</u>	<u>8,977,695</u>	<u>1,149,759</u>
Debt Service:			
Interest and Fiscal Charges	24,000	0	24,000
Total Expenditures	<u>10,151,454</u>	<u>8,977,695</u>	<u>1,173,759</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,130,636)	182,266	1,312,902
Other Financing Sources (Uses):			
Transfers Out	(3,972,000)	(893,268)	3,078,732
Advances In	2,765,014	3,165,014	400,000
Advances Out	0	(3,695,653)	(3,695,653)
Total Other Financing Sources (Uses)	<u>(1,206,986)</u>	<u>(1,423,907)</u>	<u>(216,921)</u>
Net Change in Fund Balance	(2,337,622)	(1,241,641)	1,095,981
Fund Balance at Beginning of Year	3,701,213	3,701,213	0
Prior Year Encumbrances	341,461	341,461	0
Fund Balance at End of Year	<u>\$ 1,705,052</u>	<u>\$ 2,801,033</u>	<u>\$ 1,095,981</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 2,455,503	\$ 2,462,674	\$ 7,171
All Other Revenues	12	12	0
Total Revenues	<u>2,455,515</u>	<u>2,462,686</u>	<u>7,171</u>
Expenditures:			
Human Services:			
Personal Services	2,135,225	1,917,991	217,234
Materials and Supplies	80,000	56,440	23,560
Contractual Services	893,395	815,516	77,879
Other Expenditures	27,000	2,289	24,711
Capital Outlay	9,500	4,437	5,063
Total Expenditures	<u>3,145,120</u>	<u>2,796,673</u>	<u>348,447</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(689,605)	(333,987)	355,618
Other Financing Sources (Uses):			
Transfers In	209,036	244,698	35,662
Total Other Financing Sources (Uses)	<u>209,036</u>	<u>244,698</u>	<u>35,662</u>
Net Change in Fund Balance	(480,569)	(89,289)	391,280
Fund Balance at Beginning of Year	671,481	671,481	0
Prior Year Encumbrances	69,566	69,566	0
Fund Balance at End of Year	<u>\$ 260,478</u>	<u>\$ 651,758</u>	<u>\$ 391,280</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
DOG AND KENNEL FUND			
Revenues:			
Charges for Services	\$ 377,500	\$ 425,948	\$ 48,448
Fines and Forfeitures	38,000	42,547	4,547
All Other Revenues	19,200	17,513	(1,687)
Total Revenues	<u>434,700</u>	<u>486,008</u>	<u>51,308</u>
Expenditures:			
Health:			
Personal Services	244,746	240,176	4,570
Materials and Supplies	47,344	40,890	6,454
Contractual Services	228,400	226,742	1,658
Other Expenditures	19,278	18,899	379
Total Expenditures	<u>539,768</u>	<u>526,707</u>	<u>13,061</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(105,068)	(40,699)	64,369
Fund Balance at Beginning of Year	297,779	297,779	0
Fund Balance at End of Year	<u>\$ 192,711</u>	<u>\$ 257,080</u>	<u>\$ 64,369</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

LAW LIBRARY RESOURCES FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 370,175	\$ 383,615	\$ 13,440
All Other Revenues	<u>1,250</u>	<u>1,250</u>	<u>0</u>
Total Revenues	<u>371,425</u>	<u>384,865</u>	<u>13,440</u>
Expenditures:			
Judicial:			
Personal Services	46,026	45,088	938
Materials and Supplies	106,779	78,307	28,472
Contractual Services	302,829	300,499	2,330
Other Expenditures	<u>8,600</u>	<u>5,640</u>	<u>2,960</u>
Total Expenditures	<u>464,234</u>	<u>429,534</u>	<u>34,700</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(92,809)	(44,669)	48,140
Fund Balance at Beginning of Year	419,567	419,567	0
Prior Year Encumbrances	<u>37,208</u>	<u>37,208</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 363,966</u>	<u>\$ 412,106</u>	<u>\$ 48,140</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Human Services:			
Materials and Supplies	500	0	500
Capital Outlay	<u>1,210</u>	<u>0</u>	<u>1,210</u>
Total Expenditures	<u>1,710</u>	<u>0</u>	<u>1,710</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,710)	0	1,710
Fund Balance at Beginning of Year	<u>1,711</u>	<u>1,711</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 1</u>	<u>\$ 1,711</u>	<u>\$ 1,710</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

PROBATION SUPERVISION FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	<u>\$ 65,356</u>	<u>\$ 65,935</u>	<u>\$ 579</u>
Total Revenues	<u>65,356</u>	<u>65,935</u>	<u>579</u>
Expenditures:			
Public Safety:			
Contractual Services	56,816	0	56,816
Capital Outlay	<u>21,684</u>	<u>21,448</u>	<u>236</u>
Total Expenditures	<u>78,500</u>	<u>21,448</u>	<u>57,052</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,144)	44,487	57,631
Fund Balance at Beginning of Year	<u>143,111</u>	<u>143,111</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 129,967</u>	<u>\$ 187,598</u>	<u>\$ 57,631</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 22,050	\$ 22,050	\$ 0
Total Revenues	<u>22,050</u>	<u>22,050</u>	<u>0</u>
Expenditures:			
Judicial:			
Personal Services	17,050	0	17,050
Other Expenditures	<u>5,000</u>	<u>1,262</u>	<u>3,738</u>
Total Expenditures	<u>22,050</u>	<u>1,262</u>	<u>20,788</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	20,788	20,788
Fund Balance at Beginning of Year	<u>36,525</u>	<u>36,525</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 36,525</u>	<u>\$ 57,313</u>	<u>\$ 20,788</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

	PERMISSIVE TAX FUND		
	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	<u>\$ 434,565</u>	<u>\$ 470,720</u>	<u>\$ 36,155</u>
Total Revenues	<u>434,565</u>	<u>470,720</u>	<u>36,155</u>
Expenditures:			
Public Works:			
Capital Outlay	<u>1,618,152</u>	<u>1,566,994</u>	<u>51,158</u>
Total Expenditures	<u>1,618,152</u>	<u>1,566,994</u>	<u>51,158</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,183,587)	(1,096,274)	87,313
Fund Balance at Beginning of Year	1,327,142	1,327,142	0
Prior Year Encumbrances	<u>288,669</u>	<u>288,669</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 432,224</u>	<u>\$ 519,537</u>	<u>\$ 87,313</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 41,500	\$ 43,624	\$ 2,124
Total Revenues	<u>41,500</u>	<u>43,624</u>	<u>2,124</u>
Expenditures:			
Health:			
Contractual Services	46,000	43,659	2,341
Total Expenditures	<u>46,000</u>	<u>43,659</u>	<u>2,341</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,500)	(35)	4,465
Fund Balance at Beginning of Year	19,723	19,723	0
Fund Balance at End of Year	<u>\$ 15,223</u>	<u>\$ 19,688</u>	<u>\$ 4,465</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
REAL ESTATE ASSESSMENT FUND			
Revenues:			
Charges for Services	\$ 701,350	\$ 2,044,793	\$ 1,343,443
Licenses and Permits	0	15	15
Total Revenues	<u>701,350</u>	<u>2,044,808</u>	<u>1,343,458</u>
Expenditures:			
Legislative and Executive:			
Personal Services	937,347	714,578	222,769
Materials and Supplies	26,000	10,613	15,387
Contractual Services	1,484,958	591,373	893,585
Other Expenditures	42,000	6,803	35,197
Capital Outlay	255,028	85,018	170,010
Total Expenditures	<u>2,745,333</u>	<u>1,408,385</u>	<u>1,336,948</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,043,983)	636,423	2,680,406
Fund Balance at Beginning of Year	3,630,198	3,630,198	0
Prior Year Encumbrances	626,601	626,601	0
Fund Balance at End of Year	<u>\$ 2,212,816</u>	<u>\$ 4,893,222</u>	<u>\$ 2,680,406</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
CHILDREN'S SERVICES BOARD FUND			
Revenues:			
Intergovernmental Revenues	\$ 2,481,067	\$ 2,497,561	\$ 16,494
All Other Revenues	40,539	56,321	15,782
Total Revenues	<u>2,521,606</u>	<u>2,553,882</u>	<u>32,276</u>
Expenditures:			
Human Services:			
Personal Services	2,082,015	2,074,337	7,678
Materials and Supplies	40,500	39,467	1,033
Contractual Services	2,569,069	2,528,844	40,225
Other Expenditures	318,937	308,578	10,359
Capital Outlay	400	388	12
Total Expenditures	<u>5,010,921</u>	<u>4,951,614</u>	<u>59,307</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,489,315)	(2,397,732)	91,583
Other Financing Sources (Uses):			
Transfers In	<u>2,205,970</u>	<u>2,472,970</u>	<u>267,000</u>
Total Other Financing Sources (Uses)	<u>2,205,970</u>	<u>2,472,970</u>	<u>267,000</u>
Net Change in Fund Balance	(283,345)	75,238	358,583
Fund Balance at Beginning of Year	192,870	192,870	0
Prior Year Encumbrances	90,475	90,475	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 358,583</u>	<u>\$ 358,583</u>

WARREN COUNTY, OHIO***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
CRIME VICTIM GRANT FUND			
Revenues:			
Intergovernmental Revenues	\$ 66,644	\$ 71,222	\$ 4,578
All Other Revenues	11	11	0
Total Revenues	<u>\$ 66,655</u>	<u>\$ 71,233</u>	<u>\$ 4,578</u>
Expenditures:			
Public Safety:			
Personal Services	88,315	83,278	5,037
Materials and Supplies	800	538	262
Contractual Services	200	0	200
Other Expenditures	3,294	3,071	223
Total Expenditures	<u>92,609</u>	<u>86,887</u>	<u>5,722</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(25,954)	(15,654)	10,300
Other Financing Sources (Uses):			
Transfers In	21,789	21,789	0
Total Other Financing Sources (Uses)	<u>21,789</u>	<u>21,789</u>	<u>0</u>
Net Change in Fund Balance	(4,165)	6,135	10,300
Fund Balance at Beginning of Year	20,675	20,675	0
Fund Balance at End of Year	<u>\$ 16,510</u>	<u>\$ 26,810</u>	<u>\$ 10,300</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 1,184,031	\$ 1,282,366	\$ 98,335
Fines and Forfeitures	300	1,507	1,207
All Other Revenues	122,206	199,710	77,504
Total Revenues	<u>1,306,537</u>	<u>1,483,583</u>	<u>177,046</u>
Expenditures:			
Public Safety:			
Personal Services	1,696,872	1,574,756	122,116
Materials and Supplies	81,150	74,657	6,493
Contractual Services	581,834	560,325	21,509
Other Expenditures	13,000	4,640	8,360
Capital Outlay	80,000	77,333	2,667
Total Public Safety	<u>2,452,856</u>	<u>2,291,711</u>	<u>161,145</u>
Total Expenditures	<u>2,452,856</u>	<u>2,291,711</u>	<u>161,145</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,146,319)	(808,128)	338,191
Other Financing Sources (Uses):			
Transfers In	908,100	917,354	9,254
Total Other Financing Sources (Uses)	<u>908,100</u>	<u>917,354</u>	<u>9,254</u>
Net Change in Fund Balance	(238,219)	109,226	347,445
Fund Balance at Beginning of Year	1,151,294	1,151,294	0
Prior Year Encumbrances	87,102	87,102	0
Fund Balance at End of Year	<u>\$ 1,000,177</u>	<u>\$ 1,347,622</u>	<u>\$ 347,445</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 0	\$ 514,640	\$ 514,640
All Other Revenues	0	14,670	14,670
Total Revenues	0	529,310	529,310
Expenditures:			
Legislative and Executive:			
Personal Services	508,075	504,288	3,787
Materials and Supplies	5,318	2,482	2,836
Contractual Services	51,775	39,507	12,268
Other Expenditures	12,582	1,875	10,707
Capital Outlay	1,824	1,824	0
Total Expenditures	579,574	549,976	29,598
Excess (Deficiency) of Revenues Over (Under) Expenditures	(579,574)	(20,666)	558,908
Fund Balance at Beginning of Year	1,478,949	1,478,949	0
Prior Year Encumbrances	3,366	3,366	0
Fund Balance at End of Year	\$ 902,741	\$ 1,461,649	\$ 558,908

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

	GRANT FUND		Variance with Final Budget Positive (Negative)
	<u>Final Budget</u>	<u>Actual</u>	<u>(Negative)</u>
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Legislative and Executive:			
Materials and Supplies	<u>386</u>	<u>386</u>	<u>0</u>
Total Expenditures	<u>386</u>	<u>386</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(386)	(386)	0
Fund Balance at Beginning of Year	<u>386</u>	<u>386</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Public Safety:			
Capital Outlay	<u> 3,999</u>	<u> 3,999</u>	<u> 0</u>
Total Expenditures	<u> 3,999</u>	<u> 3,999</u>	<u> 0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,999)	(3,999)	0
Fund Balance at Beginning of Year	<u> 11,468</u>	<u> 11,468</u>	<u> 0</u>
Fund Balance at End of Year	<u>\$ 7,469</u>	<u>\$ 7,469</u>	<u>\$ 0</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

COUNTY COURT PROBATION DEPT FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 130,014	\$ 130,014	\$ 0
Total Revenues	<u>130,014</u>	<u>130,014</u>	<u>0</u>
Expenditures:			
Public Safety:			
Personal Services	225,805	208,068	17,737
Materials and Supplies	4,993	2,413	2,580
Contractual Services	5,000	1,263	3,737
Other Expenditures	440	0	440
Total Expenditures	<u>236,238</u>	<u>211,744</u>	<u>24,494</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(106,224)	(81,730)	24,494
Other Financing Sources (Uses):			
Transfers In	61,500	61,500	0
Total Other Financing Sources (Uses)	<u>61,500</u>	<u>61,500</u>	<u>0</u>
Net Change in Fund Balance	(44,724)	(20,230)	24,494
Fund Balance at Beginning of Year	53,801	53,801	0
Fund Balance at End of Year	<u>\$ 9,077</u>	<u>\$ 33,571</u>	<u>\$ 24,494</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

	DONATIONS FUND		
	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Total Expenditures	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	25	25	0
Fund Balance at End of Year	<u>\$ 25</u>	<u>\$ 25</u>	<u>\$ 0</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

MUNICIPAL VICTIM WITNESS FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ 0</u>
Total Revenues	<u>60,000</u>	<u>60,000</u>	<u>0</u>
Expenditures:			
Public Safety:			
Personal Services	<u>64,194</u>	<u>63,548</u>	<u>646</u>
Total Expenditures	<u>64,194</u>	<u>63,548</u>	<u>646</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,194)	(3,548)	646
Fund Balance at Beginning of Year	<u>25,496</u>	<u>25,496</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 21,302</u>	<u>\$ 21,948</u>	<u>\$ 646</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 80,633	\$ 89,100	\$ 8,467
All Other Revenues	22,700	22,700	0
Total Revenues	<u>103,333</u>	<u>111,800</u>	<u>8,467</u>
Expenditures:			
Health:			
Personal Services	138,460	134,934	3,526
Materials and Supplies	27,435	17,719	9,716
Contractual Services	49,802	23,726	26,076
Other Expenditures	10,940	910	10,030
Capital Outlay	2,650	2,531	119
Total Expenditures	<u>229,287</u>	<u>179,820</u>	<u>49,467</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(125,954)	(68,020)	57,934
Fund Balance at Beginning of Year	1,588,059	1,588,059	0
Prior Year Encumbrances	225	225	0
Fund Balance at End of Year	<u>\$ 1,462,330</u>	<u>\$ 1,520,264</u>	<u>\$ 57,934</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 1,126,388	\$ 1,184,468	\$ 58,080
All Other Revenues	0	510	510
Total Revenues	<u>1,126,388</u>	<u>1,184,978</u>	<u>58,590</u>
Expenditures:			
Human Services:			
Personal Services	465,185	458,746	6,439
Materials and Supplies	12,089	10,735	1,354
Contractual Services	687,140	676,907	10,233
Other Expenditures	540	540	0
Capital Outlay	47,504	47,504	0
Total Expenditures	<u>1,212,458</u>	<u>1,194,432</u>	<u>18,026</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(86,070)	(9,454)	76,616
Fund Balance at Beginning of Year	108,845	108,845	0
Prior Year Encumbrances	750	750	0
Fund Balance at End of Year	<u>\$ 23,525</u>	<u>\$ 100,141</u>	<u>\$ 76,616</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

JOB TRAINING PARTNERSHIP ACT FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 1,480	\$ 1,480	\$ 0
All Other Revenues	<u>15</u>	<u>15</u>	<u>0</u>
Total Revenues	<u>1,495</u>	<u>1,495</u>	<u>0</u>
Expenditures:			
Human Services:			
Materials and Supplies	1,700	170	1,530
Contractual Services	200	0	200
Other Expenditures	<u>100</u>	<u>5</u>	<u>95</u>
Total Expenditures	<u>2,000</u>	<u>175</u>	<u>1,825</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(505)	1,320	1,825
Fund Balance at Beginning of Year	<u>3,066</u>	<u>3,066</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 2,561</u>	<u>\$ 4,386</u>	<u>\$ 1,825</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

PASS THROUGH GRANTS FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	<u>\$ 665,697</u>	<u>\$ 537,697</u>	<u>\$ (128,000)</u>
Total Revenues	<u>665,697</u>	<u>537,697</u>	<u>(128,000)</u>
Expenditures:			
Public Safety:			
Other Expenditures	<u>665,697</u>	<u>665,697</u>	<u>0</u>
Total Expenditures	<u>665,697</u>	<u>665,697</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(128,000)	(128,000)
Fund Balance at Beginning of Year	(315,000)	(315,000)	0
Prior Year Encumbrances	<u>315,000</u>	<u>315,000</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ (128,000)</u>	<u>\$ (128,000)</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 446,969	\$ 529,744	\$ 82,775
Charges for Services	292,905	302,441	9,536
Total Revenues	<u>739,874</u>	<u>832,185</u>	<u>92,311</u>
Expenditures:			
Public Safety:			
Personal Services	374,740	347,020	27,720
Materials and Supplies	3,424	1,066	2,358
Contractual Services	432,938	403,295	29,643
Other Expenditures	89,547	83,479	6,068
Capital Outlay	3,276	2,904	372
Total Expenditures	<u>903,925</u>	<u>837,764</u>	<u>66,161</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(164,051)	(5,579)	158,472
Other Financing Sources (Uses):			
Transfers In	50,000	50,000	0
Total Other Financing Sources (Uses)	<u>50,000</u>	<u>50,000</u>	<u>0</u>
Net Change in Fund Balance	(114,051)	44,421	158,472
Fund Balance at Beginning of Year	318,774	318,774	0
Prior Year Encumbrances	6,317	6,317	0
Fund Balance at End of Year	<u>\$ 211,040</u>	<u>\$ 369,512</u>	<u>\$ 158,472</u>

WARREN COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013****CHILD SUPPORT ENFORCEMENT FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 1,843,589	\$ 1,843,589	\$ 0
Charges for Services	826,894	826,952	58
All Other Revenues	52,298	52,308	10
Total Revenues	<u>2,722,781</u>	<u>2,722,849</u>	<u>68</u>
Expenditures:			
Human Services:			
Personal Services	2,722,319	2,594,581	127,738
Materials and Supplies	66,000	39,815	26,185
Contractual Services	391,211	370,535	20,676
Other Expenditures	83,616	48,268	35,348
Capital Outlay	58,000	41,827	16,173
Total Expenditures	<u>3,321,146</u>	<u>3,095,026</u>	<u>226,120</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(598,365)	(372,177)	226,188
Other Financing Sources (Uses):			
Transfers In	328,909	328,909	0
Total Other Financing Sources (Uses)	<u>328,909</u>	<u>328,909</u>	<u>0</u>
Net Change in Fund Balance	(269,456)	(43,268)	226,188
Fund Balance at Beginning of Year	244,991	244,991	0
Prior Year Encumbrances	24,529	24,529	0
Fund Balance at End of Year	<u>\$ 64</u>	<u>\$ 226,252</u>	<u>\$ 226,188</u>

WARREN COUNTY, OHIO***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
EMERGENCY MANAGEMENT FUND			
Revenues:			
Intergovernmental Revenues	\$ 409,373	\$ 441,160	\$ 31,787
All Other Revenues	5,962	5,977	15
Total Revenues	415,335	447,137	31,802
Expenditures:			
Public Safety:			
Personal Services	479,797	469,961	9,836
Materials and Supplies	66,228	63,775	2,453
Contractual Services	19,770	19,245	525
Other Expenditures	22,568	22,078	490
Capital Outlay	65,600	62,531	3,069
Total Expenditures	653,963	637,590	16,373
Excess (Deficiency) of Revenues Over (Under) Expenditures	(238,628)	(190,453)	48,175
Other Financing Sources (Uses):			
Transfers In	64,495	64,495	0
Advances In	0	2,086	2,086
Advances Out	0	(2,086)	(2,086)
Total Other Financing Sources (Uses)	64,495	64,495	0
Net Change in Fund Balance	(174,133)	(125,958)	48,175
Fund Balance at Beginning of Year	467,915	467,915	0
Prior Year Encumbrances	47,981	47,981	0
Fund Balance at End of Year	\$ 341,763	\$ 389,938	\$ 48,175

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 359,442	\$ 359,442	\$ 0
Charges for Services	4,470	4,470	0
All Other Revenues	301,273	301,273	0
Total Revenues	<u>665,185</u>	<u>665,185</u>	<u>0</u>
Expenditures:			
Community and Economic Development:			
Personal Services	112,520	111,574	946
Materials and Supplies	1,000	437	563
Contractual Services	41,820	39,257	2,563
Other Expenditures	66,190	63,652	2,538
Capital Outlay	523,012	523,008	4
Total Expenditures	<u>744,542</u>	<u>737,928</u>	<u>6,614</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(79,357)	(72,743)	6,614
Fund Balance at Beginning of Year	149,303	149,303	0
Prior Year Encumbrances	94,814	94,814	0
Fund Balance at End of Year	<u>\$ 164,760</u>	<u>\$ 171,374</u>	<u>\$ 6,614</u>

WARREN COUNTY, OHIO***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

SHERIFF GRANTS FUND			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 83,836	\$ 97,985	\$ 14,149
Charges for Services	50,000	92,975	42,975
All Other Revenues	31,475	26,196	(5,279)
Total Revenues	<u>165,311</u>	<u>217,156</u>	<u>51,845</u>
Expenditures:			
Public Safety:			
Personal Services	176,457	75,702	100,755
Materials and Supplies	8,000	5,600	2,400
Contractual Services	130,519	30,640	99,879
Other Expenditures	15,051	3,977	11,074
Capital Outlay	52,050	38,314	13,736
Total Expenditures	<u>382,077</u>	<u>154,233</u>	<u>227,844</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(216,766)	62,923	279,689
Other Financing Sources (Uses):			
Advances In	0	20,000	20,000
Advances Out	(26,100)	(26,100)	0
Total Other Financing Sources (Uses)	<u>(26,100)</u>	<u>(6,100)</u>	<u>20,000</u>
Net Change in Fund Balance	(242,866)	56,823	299,689
Fund Balance at Beginning of Year	398,278	398,278	0
Prior Year Encumbrances	29,319	29,319	0
Fund Balance at End of Year	<u>\$ 184,731</u>	<u>\$ 484,420</u>	<u>\$ 299,689</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

INDIGENT GUARDIANSHIP FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 16,000	\$ 19,060	\$ 3,060
Total Revenues	<u>16,000</u>	<u>19,060</u>	<u>3,060</u>
Expenditures:			
Judicial:			
Personal Services	3,464	1,865	1,599
Contractual Services	8,000	1,290	6,710
Total Expenditures	<u>11,464</u>	<u>3,155</u>	<u>8,309</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,536	15,905	11,369
Fund Balance at Beginning of Year	99,102	99,102	0
Fund Balance at End of Year	<u>\$ 103,638</u>	<u>\$ 115,007</u>	<u>\$ 11,369</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

INDIGENT DRIVER FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	<u>\$ 20,600</u>	<u>\$ 25,819</u>	<u>\$ 5,219</u>
Total Revenues	<u>20,600</u>	<u>25,819</u>	<u>5,219</u>
Expenditures:			
Public Safety:			
Contractual Services	<u>14,675</u>	<u>13,750</u>	<u>925</u>
Total Expenditures	<u>14,675</u>	<u>13,750</u>	<u>925</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,925	12,069	6,144
Fund Balance at Beginning of Year	138,185	138,185	0
Prior Year Encumbrances	<u>2,375</u>	<u>2,375</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 146,485</u>	<u>\$ 152,629</u>	<u>\$ 6,144</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 2,500	\$ 4,204	\$ 1,704
Total Revenues	<u>2,500</u>	<u>4,204</u>	<u>1,704</u>
Expenditures:			
Public Safety:			
Materials and Supplies	15,000	2,252	12,748
Contractual Services	442	442	0
Other Expenditures	<u>45,000</u>	<u>5,294</u>	<u>39,706</u>
Total Expenditures	<u>60,442</u>	<u>7,988</u>	<u>52,454</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(57,942)	(3,784)	54,158
Fund Balance at Beginning of Year	<u>82,321</u>	<u>82,321</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 24,379</u>	<u>\$ 78,537</u>	<u>\$ 54,158</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 100,000	\$ 138,755	\$ 38,755
Total Revenues	<u>100,000</u>	<u>138,755</u>	<u>38,755</u>
Expenditures:			
Public Safety:			
Other Expenditures	5,000	0	5,000
Capital Outlay	<u>110,000</u>	<u>100,407</u>	<u>9,593</u>
Total Expenditures	<u>115,000</u>	<u>100,407</u>	<u>14,593</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,000)	38,348	53,348
Fund Balance at Beginning of Year	37,970	37,970	0
Prior Year Encumbrances	<u>68</u>	<u>68</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 23,038</u>	<u>\$ 76,386</u>	<u>\$ 53,348</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

COURT COMPUTERIZATION FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 130,894	\$ 136,471	\$ 5,577
All Other Revenues	440	440	0
Total Revenues	<u>131,334</u>	<u>136,911</u>	<u>5,577</u>
Expenditures:			
Judicial:			
Materials and Supplies	22,500	8,441	14,059
Contractual Services	134,900	99,432	35,468
Capital Outlay	<u>222,421</u>	<u>83,669</u>	<u>138,752</u>
Total Expenditures	<u>379,821</u>	<u>191,542</u>	<u>188,279</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(248,487)	(54,631)	193,856
Fund Balance at Beginning of Year	531,949	531,949	0
Prior Year Encumbrances	<u>60,469</u>	<u>60,469</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 343,931</u>	<u>\$ 537,787</u>	<u>\$ 193,856</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 1,467	\$ 1,467	\$ 0
Fines and Forfeitures	298,722	320,092	21,370
All Other Revenues	0	125	125
Total Revenues	<u>300,189</u>	<u>321,684</u>	<u>21,495</u>
Expenditures:			
Judicial:			
Personal Services	194,499	105,235	89,264
Materials and Supplies	15,000	1,764	13,236
Contractual Services	574,273	138,079	436,194
Other Expenditures	9,433	1,030	8,403
Capital Outlay	11,962	6,604	5,358
Total Expenditures	<u>805,167</u>	<u>252,712</u>	<u>552,455</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(504,978)	68,972	573,950
Fund Balance at Beginning of Year	862,333	862,333	0
Prior Year Encumbrances	5,838	5,838	0
Fund Balance at End of Year	<u>\$ 363,193</u>	<u>\$ 937,143</u>	<u>\$ 573,950</u>

WARREN COUNTY, OHIO***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

	TASC GRANT FUND		Variance with Final Budget
	Final Budget	Actual	Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 198,305	\$ 175,800	\$ (22,505)
Charges for Services	91,000	83,083	(7,917)
All Other Revenues	0	10,300	10,300
Total Revenues	<u>289,305</u>	<u>269,183</u>	<u>(20,122)</u>
Expenditures:			
Public Safety:			
Personal Services	211,359	152,478	58,881
Materials and Supplies	47,625	21,767	25,858
Contractual Services	23,960	17,342	6,618
Other Expenditures	1,181	1,076	105
Capital Outlay	5,000	0	5,000
Total Expenditures	<u>289,125</u>	<u>192,663</u>	<u>96,462</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	180	76,520	76,340
Other Financing Sources (Uses):			
Advances In	0	50,000	50,000
Total Other Financing Sources (Uses)	<u>0</u>	<u>50,000</u>	<u>50,000</u>
Net Change in Fund Balance	180	126,520	126,340
Fund Balance at Beginning of Year	29,705	29,705	0
Prior Year Encumbrances	5,000	5,000	0
Fund Balance at End of Year	<u>\$ 34,885</u>	<u>\$ 161,225</u>	<u>\$ 126,340</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Public Safety:			
Contractual Services	<u> 27,119</u>	<u> 27,119</u>	<u> 0</u>
Total Expenditures	<u> 27,119</u>	<u> 27,119</u>	<u> 0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u> (27,119)</u>	<u> (27,119)</u>	<u> 0</u>
Other Financing Sources (Uses):			
Transfers In	<u> 18,315</u>	<u> 18,315</u>	<u> 0</u>
Total Other Financing Sources (Uses)	<u> 18,315</u>	<u> 18,315</u>	<u> 0</u>
Net Change in Fund Balance	<u> (8,804)</u>	<u> (8,804)</u>	<u> 0</u>
Fund Balance at Beginning of Year	<u> 8,804</u>	<u> 8,804</u>	<u> 0</u>
Fund Balance at End of Year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

TACTICAL RESPONSE UNIT FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 0	\$ 10	\$ 10
Fines and Forfeitures	<u>0</u>	<u>54</u>	<u>54</u>
Total Revenues	<u>0</u>	<u>64</u>	<u>64</u>
Expenditures:			
Public Safety:			
Personal Services	600	516	84
Materials and Supplies	7,240	5,496	1,744
Other Expenditures	1,000	271	729
Capital Outlay	<u>1,160</u>	<u>1,075</u>	<u>85</u>
Total Expenditures	<u>10,000</u>	<u>7,358</u>	<u>2,642</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,000)	(7,294)	2,706
Fund Balance at Beginning of Year	<u>13,354</u>	<u>13,354</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 3,354</u>	<u>\$ 6,060</u>	<u>\$ 2,706</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

ENFORCEMENT AND EDUCATION FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	<u>\$ 5,000</u>	<u>\$ 7,198</u>	<u>\$ 2,198</u>
Total Revenues	<u>5,000</u>	<u>7,198</u>	<u>2,198</u>
Expenditures:			
Public Safety:			
Capital Outlay	<u>30,000</u>	<u>0</u>	<u>30,000</u>
Total Expenditures	<u>30,000</u>	<u>0</u>	<u>30,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(25,000)	7,198	32,198
Fund Balance at Beginning of Year	<u>44,259</u>	<u>44,259</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 19,259</u>	<u>\$ 51,457</u>	<u>\$ 32,198</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
All Other Revenues	\$ 0	\$ 57,499	\$ 57,499
Total Revenues	<u>0</u>	<u>57,499</u>	<u>57,499</u>
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	57,499	57,499
Fund Balance at Beginning of Year	15,258	15,258	0
Fund Balance at End of Year	<u>\$ 15,258</u>	<u>\$ 72,757</u>	<u>\$ 57,499</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 721,791	\$ 721,791	\$ 0
Charges for Services	82,121	86,893	4,772
All Other Revenues	10,487	10,487	0
Total Revenues	<u>814,399</u>	<u>819,171</u>	<u>4,772</u>
Expenditures:			
Human Services:			
Materials and Supplies	222,039	199,126	22,913
Contractual Services	983,435	970,287	13,148
Other Expenditures	46,406	17,085	29,321
Capital Outlay	194,159	95,146	99,013
Total Expenditures	<u>1,446,039</u>	<u>1,281,644</u>	<u>164,395</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(631,640)	(462,473)	169,167
Other Financing Sources (Uses):			
Transfers In	367,541	367,541	0
Total Other Financing Sources (Uses)	<u>367,541</u>	<u>367,541</u>	<u>0</u>
Net Change in Fund Balance	(264,099)	(94,932)	169,167
Fund Balance at Beginning of Year	172,631	172,631	0
Prior Year Encumbrances	150,988	150,988	0
Fund Balance at End of Year	<u>\$ 59,520</u>	<u>\$ 228,687</u>	<u>\$ 169,167</u>



WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Debt Service Funds
For the Year Ended December 31, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Debt Service:			
Principal Retirement	1,575,108	1,545,107	30,001
Interest and Fiscal Charges	365,071	364,230	841
Total Expenditures	1,940,179	1,909,337	30,842
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,940,179)	(1,909,337)	30,842
Fund Balance at Beginning of Year	11,251,872	11,251,872	0
Fund Balance at End of Year	\$ 9,311,693	\$ 9,342,535	\$ 30,842

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Debt Service Funds
For the Year Ended December 31, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Debt Service:			
Principal Retirement	12,716	12,716	0
Total Expenditures	12,716	12,716	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,716)	(12,716)	0
Other Financing Sources (Uses):			
Transfers In	11,052	11,052	0
Total Other Financing Sources (Uses)	11,052	11,052	0
Net Change in Fund Balance	(1,664)	(1,664)	0
Fund Balance at Beginning of Year	1,664	1,664	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 0

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Debt Service Funds
For the Year Ended December 31, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
All Other Revenues	\$ 114,478	\$ 193,721	\$ 79,243
Total Revenues	<u>114,478</u>	<u>193,721</u>	<u>79,243</u>
Expenditures:			
Debt Service:			
Principal Retirement	760,000	760,000	0
Interest and Fiscal Charges	<u>88,603</u>	<u>88,603</u>	<u>0</u>
Total Expenditures	<u>848,603</u>	<u>848,603</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(734,125)	(654,882)	79,243
Other Financing Sources (Uses):			
Transfers In	<u>788,333</u>	<u>788,333</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>788,333</u>	<u>788,333</u>	<u>0</u>
Net Change in Fund Balance	54,208	133,451	79,243
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 54,208</u>	<u>\$ 133,451</u>	<u>\$ 79,243</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Debt Service Funds
For the Year Ended December 31, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 350,000	\$ 419,784	\$ 69,784
Intergovernmental Revenues	0	61,989	61,989
Total Revenues	<u>350,000</u>	<u>481,773</u>	<u>131,773</u>
Expenditures:			
Debt Service:			
Principal Retirement	40,000	40,000	0
Interest and Fiscal Charges	<u>150,775</u>	<u>150,530</u>	<u>245</u>
Total Expenditures	<u>190,775</u>	<u>190,530</u>	<u>245</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	159,225	291,243	132,018
Fund Balance at Beginning of Year	<u>824,400</u>	<u>824,400</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 983,625</u>	<u>\$ 1,115,643</u>	<u>\$ 132,018</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2013***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Special Assessments	\$ 66,704	\$ 66,704	\$ 0
Total Revenues	<u>66,704</u>	<u>66,704</u>	<u>0</u>
Expenditures:			
Capital Outlay	152,902	152,902	0
Total Expenditures	<u>152,902</u>	<u>152,902</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(86,198)	(86,198)	0
Other Financing Sources (Uses):			
General Obligation Bonds Issued	311,000	311,000	0
Advances In	0	14,000	14,000
Advances Out	<u>(280,000)</u>	<u>(294,000)</u>	<u>(14,000)</u>
Total Other Financing Sources (Uses)	<u>31,000</u>	<u>31,000</u>	<u>0</u>
Net Change in Fund Balance	(55,198)	(55,198)	0
Fund Balance at Beginning of Year	(14,318)	(14,318)	0
Prior Year Encumbrances	<u>69,516</u>	<u>69,516</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2013***

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Special Assessments	<u>\$ 0</u>	<u>\$ 516,372</u>	<u>\$ 516,372</u>
Total Revenues	<u>0</u>	<u>516,372</u>	<u>516,372</u>
Expenditures:			
Capital Outlay	<u>68,308</u>	<u>68,308</u>	<u>0</u>
Total Expenditures	<u>68,308</u>	<u>68,308</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(68,308)	448,064	516,372
Other Financing Sources (Uses):			
General Obligation Notes Issued	900,000	0	(900,000)
Advances Out	<u>(848,100)</u>	<u>(848,100)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>51,900</u>	<u>(848,100)</u>	<u>(900,000)</u>
Net Change in Fund Balance	(16,408)	(400,036)	(383,628)
Fund Balance at Beginning of Year	343,408	343,408	0
Prior Year Encumbrances	60,380	60,380	0
Fund Balance at End of Year	<u>\$ 387,380</u>	<u>\$ 3,752</u>	<u>\$ (383,628)</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2013***

AIRPORT CONSTRUCTION FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 512,000	\$ 103,360	\$ (408,640)
Total Revenues	<u>512,000</u>	<u>103,360</u>	<u>(408,640)</u>
Expenditures:			
Capital Outlay	334,384	334,234	150
Total Expenditures	<u>334,384</u>	<u>334,234</u>	<u>150</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	177,616	(230,874)	(408,490)
Other Financing Sources (Uses):			
Transfers In	75,000	34,595	(40,405)
Advances In	0	433,133	433,133
Advances Out	(124,474)	(227,834)	(103,360)
Total Other Financing Sources (Uses)	<u>(49,474)</u>	<u>239,894</u>	<u>289,368</u>
Net Change in Fund Balance	128,142	9,020	(119,122)
Fund Balance at Beginning of Year	10,108	10,108	0
Fund Balance at End of Year	<u>\$ 138,250</u>	<u>\$ 19,128</u>	<u>\$ (119,122)</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2013***

REDEVELOPMENT TAX EQUIVALENT FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	<u>328,503</u>	<u>328,503</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 328,503</u>	<u>\$ 328,503</u>	<u>\$ 0</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Permanent Fund
For the Year Ended December 31, 2013***

SCHEURER-SMITH TRUST FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Human Services:			
Other Expenditures	<u> 18,902</u>	<u> 18,902</u>	<u> 0</u>
Total Expenditures	<u> 18,902</u>	<u> 18,902</u>	<u> 0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(18,902)	(18,902)	0
Fund Balance at Beginning of Year	24,707	24,707	0
Prior Year Encumbrances	<u> 18,902</u>	<u> 18,902</u>	<u> 0</u>
Fund Balance at End of Year	<u>\$ 24,707</u>	<u>\$ 24,707</u>	<u>\$ 0</u>



Internal Service Funds

The internal service funds are used to account for the financing of goods or services provided by one department to other departments of the County on a cost-reimbursement basis.

Vehicle Maintenance Fund

To account for vehicle maintenance services provided to various County departments and other governmental units. Users are billed for costs incurred.

Health Insurance Fund

To account for claims and administration of the health insurance program for covered County employees and eligible dependents. County departments are billed according to the employee's family or marital status.

Workers' Compensation Self Insurance Fund

To account for the accumulation and allocation of costs associated with self-insured workers' compensation costs incurred by the county.

Property and Casualty Insurance Fund

To account for the accumulation and allocation of premiums, deductibles and risk management fees associated with the property and casualty insurance of the County.

Gasoline Fund

To account for the centralized purchase of gas and corresponding charge backs to departments and other government units based on use.

WARREN COUNTY, OHIO

***Combining Statement of Net Position
Internal Service Funds
December 31, 2013***

	Vehicle Maintenance	Health Insurance	Workers' Compensation Self Insurance
Assets:			
<i>Current Assets:</i>			
Cash and Cash Equivalents	\$ 301,939	\$ 4,158,059	\$ 605,352
<i>Receivables:</i>			
Accounts	1,859	25,111	4
Intergovernmental	2,478	0	0
Due from Other Funds	32,097	0	0
Inventory of Supplies at Cost	0	0	0
Prepaid Items	0	0	0
<i>Total Current Assets</i>	<u>338,373</u>	<u>4,183,170</u>	<u>605,356</u>
<i>Non Current Assets:</i>			
Depreciable Capital Assets, Net	16,819	0	0
Total Assets	<u>355,192</u>	<u>4,183,170</u>	<u>605,356</u>
Liabilities:			
<i>Current Liabilities:</i>			
Accounts Payable	18,103	1,737	504
Accrued Wages and Benefits Payable	462	1,901	1,901
Intergovernmental Payable	65	2,903	294
Claims Payable	0	667,346	0
<i>Total Current Liabilities</i>	<u>18,630</u>	<u>673,887</u>	<u>2,699</u>
<i>Long Term Liabilities:</i>			
Compensated Absences Payable	0	8,863	8,899
<i>Total Long Term Liabilities</i>	<u>0</u>	<u>8,863</u>	<u>8,899</u>
Total Liabilities	<u>18,630</u>	<u>682,750</u>	<u>11,598</u>
Net Position:			
Net Investment in Capital Assets	16,819	0	0
Unrestricted	319,743	3,500,420	593,758
Total Net Position	<u>\$ 336,562</u>	<u>\$ 3,500,420</u>	<u>\$ 593,758</u>

WARREN COUNTY, OHIO

***Combining Statement of Net Position
Internal Service Funds
December 31, 2013***

Property and Casualty Insurance	Gasoline	Total
\$ 913,688	\$ 138,892	\$ 6,117,930
0	0	26,974
0	5,399	7,877
0	77,930	110,027
0	45,560	45,560
136,172	0	136,172
<u>1,049,860</u>	<u>267,781</u>	<u>6,444,540</u>
0	0	16,819
<u>1,049,860</u>	<u>267,781</u>	<u>6,461,359</u>
0	97,859	118,203
0	0	4,264
0	0	3,262
0	0	667,346
<u>0</u>	<u>97,859</u>	<u>793,075</u>
0	0	17,762
0	0	17,762
0	97,859	810,837
0	0	16,819
<u>1,049,860</u>	<u>169,922</u>	<u>5,633,703</u>
<u>\$ 1,049,860</u>	<u>\$ 169,922</u>	<u>\$ 5,650,522</u>

WARREN COUNTY, OHIO

**Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2013**

	Vehicle Maintenance	Health Insurance	Workers' Compensation Self Insurance
Operating Revenues:			
Charges for Service	\$ 427,765	\$ 9,672,030	\$ 0
Other Operating Revenue	2,934	181,505	0
Total Operating Revenues	<u>430,699</u>	<u>9,853,535</u>	<u>0</u>
Operating Expenses:			
Personal Services	11,488	303,113	302,997
Materials and Supplies	356,796	551	0
Contractual Services	63,353	586,515	222,497
Depreciation	2,173	0	0
Health Insurance Claims	0	6,855,486	0
Other Operating Expenses	164	554,625	0
Total Operating Expenses	<u>433,974</u>	<u>8,300,290</u>	<u>525,494</u>
Income (Loss) Before Transfers	(3,275)	1,553,245	(525,494)
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>
Change in Net Position	(3,275)	1,553,245	(525,494)
Net Position Beginning of Year	<u>339,837</u>	<u>1,947,175</u>	<u>1,119,252</u>
Net Position End of Year	<u>\$ 336,562</u>	<u>\$ 3,500,420</u>	<u>\$ 593,758</u>

WARREN COUNTY, OHIO

***Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2013***

Property and Casualty Insurance	Gasoline	Total
\$ 60,572	\$ 1,212,520	\$ 11,372,887
0	0	184,439
<u>60,572</u>	<u>1,212,520</u>	<u>11,557,326</u>
0	0	617,598
0	1,184,169	1,541,516
410,921	3,490	1,286,776
0	0	2,173
0	0	6,855,486
0	0	554,789
<u>410,921</u>	<u>1,187,659</u>	<u>10,858,338</u>
(350,349)	24,861	698,988
<u>800,000</u>	<u>0</u>	<u>800,000</u>
449,651	24,861	1,498,988
<u>600,209</u>	<u>145,061</u>	<u>4,151,534</u>
<u>\$ 1,049,860</u>	<u>\$ 169,922</u>	<u>\$ 5,650,522</u>

WARREN COUNTY, OHIO**Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2013**

	<u>Vehicle Maintenance</u>	<u>Health Insurance</u>	<u>Workers' Compensation Self Insurance</u>
<u>Cash Flows from Operating Activities:</u>			
Cash Received from Customers	\$434,251	\$9,837,806	\$697,569
Cash Payments for Goods and Services	(431,738)	(8,087,138)	(225,278)
Cash Payments to Employees	(11,400)	(302,916)	(301,487)
Net Cash Provided (Used) by Operating Activities	<u>(8,887)</u>	<u>1,447,752</u>	<u>170,804</u>
<u>Cash Flows from Noncapital Financing Activities:</u>			
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>
Net Cash Provided by Noncapital Financing Activities	<u>0</u>	<u>0</u>	<u>0</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(8,887)	1,447,752	170,804
Cash and Cash Equivalents at Beginning of Year	<u>310,826</u>	<u>2,710,307</u>	<u>434,548</u>
Cash and Cash Equivalents at End of Year	<u>\$301,939</u>	<u>\$4,158,059</u>	<u>\$605,352</u>
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</u>			
Operating Income (Loss)	(\$3,275)	\$1,553,245	(\$525,494)
Adjustments to Reconcile Operating Income(Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	2,173	0	0
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	749	(22,636)	(4)
(Increase) Decrease in Due from Other Funds	(2,687)	0	678,006
(Increase) Decrease in Intergovernmental Receivables	5,338	0	16,282
(Increase) in Prepaid Items	0	0	0
(Increase) in Inventory	0	0	0
Increase (Decrease) in Accounts Payable	(11,273)	(76,183)	504
Increase in Accrued Wages and Benefits	77	287	353
(Decrease) in Due to Other Funds	0	(187)	(187)
Increase in Intergovernmental Payables	11	2,025	55
(Decrease) in Claims Payable	0	(10,052)	0
Increase in Compensated Absences	0	1,253	1,289
Total Adjustments	<u>(5,612)</u>	<u>(105,493)</u>	<u>696,298</u>
Net Cash Provided (Used) by Operating Activities	<u>(\$8,887)</u>	<u>\$1,447,752</u>	<u>\$170,804</u>

WARREN COUNTY, OHIO

**Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2013**

<u>Property and Casualty Insurance</u>	<u>Gasoline</u>	<u>Totals</u>
\$60,572	\$1,263,260	\$12,293,458
(416,658)	(1,174,284)	(10,335,096)
<u>0</u>	<u>0</u>	<u>(615,803)</u>
<u>(356,086)</u>	<u>88,976</u>	<u>1,342,559</u>
<u>800,000</u>	<u>0</u>	<u>800,000</u>
<u>800,000</u>	<u>0</u>	<u>800,000</u>
443,914	88,976	2,142,559
<u>469,774</u>	<u>49,916</u>	<u>3,975,371</u>
<u>\$913,688</u>	<u>\$138,892</u>	<u>\$6,117,930</u>
(\$350,349)	\$24,861	\$698,988
0	0	2,173
0	0	(21,891)
0	52,359	727,678
0	(1,619)	20,001
(4,730)	0	(4,730)
0	(8,743)	(8,743)
(1,007)	22,118	(65,841)
0	0	717
0	0	(374)
0	0	2,091
0	0	(10,052)
<u>0</u>	<u>0</u>	<u>2,542</u>
<u>(5,737)</u>	<u>64,115</u>	<u>643,571</u>
<u>(\$356,086)</u>	<u>\$88,976</u>	<u>\$1,342,559</u>

Fiduciary Funds

The Agency Funds are used to account for assets held by the County as an agent for individuals, private organizations, other governments and/or other funds.

Agency Funds

Employees Retirement Fund

To account for the accumulation of the employer's share of contributions until remitted to State OPERS.

Townships, Corporations, Schools, Special Districts, Libraries Fund

To maintain and account for distributions of various revenue sources to subdivisions within the County.

Undivided Water and Sewer Revenue Fund

To account for the undivided water and sewer billing deposits to be distributed to the Water and Sewer Funds.

Payroll Fund

To maintain and account for the accumulation of payroll withholdings until payment is remitted to third parties.

Undivided General Tax, Tangible Personal Tax, County Lodging Tax, Advance Estate Tax Fund

These various and separate funds maintain and account for the accumulation and disbursement of taxes for real property, intangible property, estate tax and hotel lodging tax.

Local Government Fund

To maintain and account for the accumulation and disbursement of State revenue sharing monies.

Gasoline Tax Fund

To maintain and account for the accumulation and disbursement of gasoline tax collections.

Motor Vehicle License Fund

To maintain and account for the accumulation and disbursement of automobile license and registration fee collection.

Trailer Tax Fund

To maintain and account for the accumulation and disbursement of mobile home tax collections.

(Continued)

Agency Funds

Undivided Interest Fund

To maintain and account for the accumulation and disbursement of the County's investment earnings.

Non-Entity Holdings Fund

To account for funds held for various separate agencies, boards and commissions where the County serves as fiscal agent only.

Clerk of Courts, Common Pleas Court-Probate Court, Child Support Enforcement Agency, County Court, Juvenile Court, Prosecuting Attorney, Sheriff and Engineer Fund

These various and separate funds maintain and account for court fees, alimony, child support, restitution, boarding home fees, donations, funds held in escrow and other similar resources and uses. These funds are held in segregated cash accounts outside of the County treasury.

Other Agency Funds

To maintain and account for resources and uses for taxes, escrowed monies, licenses, estates and similar revenue sources. The following funds represent the less significant agency funds of the County.

Undivided Trailer Tax	Massie Wayne Capacity Fees
Cigarette Tax	Non-Participant Rotary
Undivided Wireless 911 Government Assist	Forfeited Land
Real Estate Advance	Housing Trust Authority
Life Insurance	Recorder's Escrow Rotary
State	Undivided Indigent Fees
Miami Conservancy District	Municipal ORD Violation Indigent
Ohio Elections Commission	New Undivided Auction Proceeds
Sewer Rotary	Water Department
Outside Entity Flowthru	Dog and Kennel
Unidentified Deposits	Mary Haven
Payment in Lieu of Taxes	Building Inspection
Undivided Public Utility Deregulation	Tax Maps
Escrow Rotary	Recorder
Undivided Income Tax – Real Property	Board of Elections
Notary Public	Records Center
Zoning Board	Board of Developmental Disabilities
Undivided Federal and State Forfeitures	Treasurer
Refundable Deposits	Licensing
Court Ordered Sheriff Sales	Real Estate
Undivided Drug Task Force Seizures	Undivided Evidence Sheriff

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2013**

	Balance December 31, 2012	Additions	Deductions	Balance December 31, 2013
Employees Retirement				
Assets				
Cash and Cash Equivalents	\$2,672	\$8,287,346	(\$8,287,346)	\$2,672
Total Assets	\$2,672	\$8,287,346	(\$8,287,346)	\$2,672
Liabilities				
Payroll Withholding	\$2,672	\$8,287,346	(\$8,287,346)	\$2,672
Total Liabilities	\$2,672	\$8,287,346	(\$8,287,346)	\$2,672
Townships				
Assets				
Cash and Cash Equivalents	\$0	\$48,228,106	(\$48,228,106)	\$0
Total Assets	\$0	\$48,228,106	(\$48,228,106)	\$0
Liabilities				
Unapportioned Monies	\$0	\$48,228,106	(\$48,228,106)	\$0
Total Liabilities	\$0	\$48,228,106	(\$48,228,106)	\$0
Corporations				
Assets				
Cash and Cash Equivalents	\$0	\$24,796,494	(\$24,796,494)	\$0
Total Assets	\$0	\$24,796,494	(\$24,796,494)	\$0
Liabilities				
Unapportioned Monies	\$0	\$24,796,494	(\$24,796,494)	\$0
Total Liabilities	\$0	\$24,796,494	(\$24,796,494)	\$0
Undivided Water and Sewer Revenue				
Assets				
Cash and Cash Equivalents	\$208,283	\$23,752,784	(\$23,732,839)	\$228,228
Total Assets	\$208,283	\$23,752,784	(\$23,732,839)	\$228,228
Liabilities				
Unapportioned Monies	\$208,283	\$23,752,784	(\$23,732,839)	\$228,228
Total Liabilities	\$208,283	\$23,752,784	(\$23,732,839)	\$228,228

(Continued)

WARREN COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2013**

	Balance December 31, 2012	Additions	Deductions	Balance December 31, 2013
Payroll				
Assets				
Cash and Cash Equivalents	\$43,220	\$58,717,866	(\$58,627,259)	\$133,827
Total Assets	<u>\$43,220</u>	<u>\$58,717,866</u>	<u>(\$58,627,259)</u>	<u>\$133,827</u>
Liabilities				
Payroll Withholding	\$43,220	\$58,717,866	(\$58,627,259)	\$133,827
Total Liabilities	<u>\$43,220</u>	<u>\$58,717,866</u>	<u>(\$58,627,259)</u>	<u>\$133,827</u>
Schools				
Assets				
Cash and Cash Equivalents	\$0	\$224,061,164	(\$224,061,164)	\$0
Total Assets	<u>\$0</u>	<u>\$224,061,164</u>	<u>(\$224,061,164)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$224,061,164	(\$224,061,164)	\$0
Total Liabilities	<u>\$0</u>	<u>\$224,061,164</u>	<u>(\$224,061,164)</u>	<u>\$0</u>
Undivided General Tax				
Assets				
Cash and Cash Equivalents	\$3,878,588	\$348,312,175	(\$347,616,477)	\$4,574,286
Taxes Receivable	303,085,063	291,080,364	(303,085,063)	291,080,364
Total Assets	<u>\$306,963,651</u>	<u>\$639,392,539</u>	<u>(\$650,701,540)</u>	<u>\$295,654,650</u>
Liabilities				
Intergovernmental Payables	\$303,085,063	\$291,080,364	(\$303,085,063)	\$291,080,364
Unapportioned Monies	3,878,588	348,312,175	(347,616,477)	4,574,286
Total Liabilities	<u>\$306,963,651</u>	<u>\$639,392,539</u>	<u>(\$650,701,540)</u>	<u>\$295,654,650</u>
Tangible Personal Tax				
Assets				
Cash and Cash Equivalents	\$14,690	\$262,226	(\$274,846)	\$2,070
Total Assets	<u>\$14,690</u>	<u>\$262,226</u>	<u>(\$274,846)</u>	<u>\$2,070</u>
Liabilities				
Unapportioned Monies	\$14,690	\$262,226	(\$274,846)	\$2,070
Total Liabilities	<u>\$14,690</u>	<u>\$262,226</u>	<u>(\$274,846)</u>	<u>\$2,070</u>

(Continued)

WARREN COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2013**

	Balance December 31, 2012	Additions	Deductions	Balance December 31, 2013
Undivided Trailer Tax				
Assets				
Cash and Cash Equivalents	\$9,075	\$97,277	(\$93,539)	\$12,813
Total Assets	<u>\$9,075</u>	<u>\$97,277</u>	<u>(\$93,539)</u>	<u>\$12,813</u>
Liabilities				
Unapportioned Monies	\$9,075	\$97,277	(\$93,539)	\$12,813
Total Liabilities	<u>\$9,075</u>	<u>\$97,277</u>	<u>(\$93,539)</u>	<u>\$12,813</u>
Local Government				
Assets				
Cash and Cash Equivalents	\$0	\$3,685,535	(\$3,685,535)	\$0
Total Assets	<u>\$0</u>	<u>\$3,685,535</u>	<u>(\$3,685,535)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$3,685,535	(\$3,685,535)	\$0
Total Liabilities	<u>\$0</u>	<u>\$3,685,535</u>	<u>(\$3,685,535)</u>	<u>\$0</u>
Special Districts				
Assets				
Cash and Cash Equivalents	\$0	\$703,538	(\$703,538)	\$0
Total Assets	<u>\$0</u>	<u>\$703,538</u>	<u>(\$703,538)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$703,538	(\$703,538)	\$0
Total Liabilities	<u>\$0</u>	<u>\$703,538</u>	<u>(\$703,538)</u>	<u>\$0</u>
Cigarette Tax				
Assets				
Cash and Cash Equivalents	\$68	\$20,180	(\$20,118)	\$130
Total Assets	<u>\$68</u>	<u>\$20,180</u>	<u>(\$20,118)</u>	<u>\$130</u>
Liabilities				
Unapportioned Monies	\$68	\$20,180	(\$20,118)	\$130
Total Liabilities	<u>\$68</u>	<u>\$20,180</u>	<u>(\$20,118)</u>	<u>\$130</u>

(Continued)

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2013**

	Balance December 31, 2012	Additions	Deductions	Balance December 31, 2013
Gasoline Tax				
Assets				
Cash and Cash Equivalents	\$0	\$3,591,456	(\$3,591,456)	\$0
Total Assets	\$0	\$3,591,456	(\$3,591,456)	\$0
Liabilities				
Unapportioned Monies	\$0	\$3,591,456	(\$3,591,456)	\$0
Total Liabilities	\$0	\$3,591,456	(\$3,591,456)	\$0
Undivided Wireless 911 Government Assist				
Assets				
Cash and Cash Equivalents	\$0	\$479,984	(\$479,984)	\$0
Total Assets	\$0	\$479,984	(\$479,984)	\$0
Liabilities				
Unapportioned Monies	\$0	\$479,984	(\$479,984)	\$0
Total Liabilities	\$0	\$479,984	(\$479,984)	\$0
Motor Vehicle License				
Assets				
Cash and Cash Equivalents	\$0	\$7,796,744	(\$7,796,744)	\$0
Total Assets	\$0	\$7,796,744	(\$7,796,744)	\$0
Liabilities				
Unapportioned Monies	\$0	\$7,796,744	(\$7,796,744)	\$0
Total Liabilities	\$0	\$7,796,744	(\$7,796,744)	\$0
County Lodging Tax				
Assets				
Cash and Cash Equivalents	\$114,350	\$2,122,588	(\$2,122,049)	\$114,889
Total Assets	\$114,350	\$2,122,588	(\$2,122,049)	\$114,889
Liabilities				
Unapportioned Monies	\$114,350	\$2,122,588	(\$2,122,049)	\$114,889
Total Liabilities	\$114,350	\$2,122,588	(\$2,122,049)	\$114,889

(Continued)

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2013**

	Balance December 31, 2012	Additions	Deductions	Balance December 31, 2013
Real Estate Advance				
Assets				
Cash and Cash Equivalents	\$0	\$10,396	(\$10,396)	\$0
Total Assets	\$0	\$10,396	(\$10,396)	\$0
Liabilities				
Unapportioned Monies	\$0	\$10,396	(\$10,396)	\$0
Total Liabilities	\$0	\$10,396	(\$10,396)	\$0
Trailer Tax				
Assets				
Cash and Cash Equivalents	\$1,889	\$19,906	(\$18,540)	\$3,255
Total Assets	\$1,889	\$19,906	(\$18,540)	\$3,255
Liabilities				
Unapportioned Monies	\$1,889	\$19,906	(\$18,540)	\$3,255
Total Liabilities	\$1,889	\$19,906	(\$18,540)	\$3,255
Life Insurance				
Assets				
Cash and Cash Equivalents	\$1,012	\$80,497	(\$74,612)	\$6,897
Total Assets	\$1,012	\$80,497	(\$74,612)	\$6,897
Liabilities				
Payroll Withholding	\$1,012	\$80,497	(\$74,612)	\$6,897
Total Liabilities	\$1,012	\$80,497	(\$74,612)	\$6,897
Libraries				
Assets				
Cash and Cash Equivalents	\$0	\$7,911,848	(\$7,911,848)	\$0
Total Assets	\$0	\$7,911,848	(\$7,911,848)	\$0
Liabilities				
Unapportioned Monies	\$0	\$7,911,848	(\$7,911,848)	\$0
Total Liabilities	\$0	\$7,911,848	(\$7,911,848)	\$0

(Continued)

WARREN COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2013**

	Balance December 31, 2012	Additions	Deductions	Balance December 31, 2013
State				
Assets				
Cash and Cash Equivalents	\$2,530	\$906,385	(\$905,279)	\$3,636
Total Assets	<u>\$2,530</u>	<u>\$906,385</u>	<u>(\$905,279)</u>	<u>\$3,636</u>
Liabilities				
Unapportioned Monies	\$2,530	\$906,385	(\$905,279)	\$3,636
Total Liabilities	<u>\$2,530</u>	<u>\$906,385</u>	<u>(\$905,279)</u>	<u>\$3,636</u>
Miami Conservancy District				
Assets				
Cash and Cash Equivalents	\$18,051	\$0	\$0	\$18,051
Total Assets	<u>\$18,051</u>	<u>\$0</u>	<u>\$0</u>	<u>\$18,051</u>
Liabilities				
Unapportioned Monies	\$18,051	\$0	\$0	\$18,051
Total Liabilities	<u>\$18,051</u>	<u>\$0</u>	<u>\$0</u>	<u>\$18,051</u>
Advance Estate Tax				
Assets				
Cash and Cash Equivalents	\$1,860,108	\$3,156,858	(\$4,274,583)	\$742,383
Total Assets	<u>\$1,860,108</u>	<u>\$3,156,858</u>	<u>(\$4,274,583)</u>	<u>\$742,383</u>
Liabilities				
Unapportioned Monies	\$1,860,108	\$3,156,858	(\$4,274,583)	\$742,383
Total Liabilities	<u>\$1,860,108</u>	<u>\$3,156,858</u>	<u>(\$4,274,583)</u>	<u>\$742,383</u>
Undivided Interest				
Assets				
Cash and Cash Equivalents	\$0	\$970,070	(\$970,070)	(\$0)
Total Assets	<u>\$0</u>	<u>\$970,070</u>	<u>(\$970,070)</u>	<u>(\$0)</u>
Liabilities				
Unapportioned Monies	\$0	\$970,070	(\$970,070)	(\$0)
Total Liabilities	<u>\$0</u>	<u>\$970,070</u>	<u>(\$970,070)</u>	<u>(\$0)</u>

(Continued)

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2013**

	Balance December 31, 2012	Additions	Deductions	Balance December 31, 2013
Ohio Elections Commission				
Assets				
Cash and Cash Equivalents	\$0	\$3,120	(\$3,120)	\$0
Total Assets	\$0	\$3,120	(\$3,120)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$3,120	(\$3,120)	\$0
Total Liabilities	\$0	\$3,120	(\$3,120)	\$0
Sewer Rotary				
Assets				
Cash and Cash Equivalents	\$16,680	\$160,077	(\$149,370)	\$27,387
Total Assets	\$16,680	\$160,077	(\$149,370)	\$27,387
Liabilities				
Deposits Held Due to Others	\$16,680	\$160,077	(\$149,370)	\$27,387
Total Liabilities	\$16,680	\$160,077	(\$149,370)	\$27,387
Outside Entity Flowthru				
Assets				
Cash and Cash Equivalents	\$0	\$25,694	(\$25,694)	\$0
Total Assets	\$0	\$25,694	(\$25,694)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$25,694	(\$25,694)	\$0
Total Liabilities	\$0	\$25,694	(\$25,694)	\$0
Unidentified Deposits				
Assets				
Cash and Cash Equivalents	\$0	\$771,043	(\$771,043)	\$0
Total Assets	\$0	\$771,043	(\$771,043)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$771,043	(\$771,043)	\$0
Total Liabilities	\$0	\$771,043	(\$771,043)	\$0

(Continued)

WARREN COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2013**

	Balance December 31, 2012	Additions	Deductions	Balance December 31, 2013
Payment In Lieu Of Taxes				
Assets				
Cash and Cash Equivalents	\$0	\$19,198	(\$19,198)	\$0
Total Assets	<u>\$0</u>	<u>\$19,198</u>	<u>(\$19,198)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$19,198	(\$19,198)	\$0
Total Liabilities	<u>\$0</u>	<u>\$19,198</u>	<u>(\$19,198)</u>	<u>\$0</u>
Undivided Public Utility Deregulation				
Assets				
Cash and Cash Equivalents	\$0	\$5,553	(\$5,553)	\$0
Total Assets	<u>\$0</u>	<u>\$5,553</u>	<u>(\$5,553)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$5,553	(\$5,553)	\$0
Total Liabilities	<u>\$0</u>	<u>\$5,553</u>	<u>(\$5,553)</u>	<u>\$0</u>
Escrow Rotary				
Assets				
Cash and Cash Equivalents	\$863,045	\$411,015	(\$161,584)	\$1,112,476
Total Assets	<u>\$863,045</u>	<u>\$411,015</u>	<u>(\$161,584)</u>	<u>\$1,112,476</u>
Liabilities				
Unapportioned Monies	\$863,045	\$411,015	(\$161,584)	\$1,112,476
Total Liabilities	<u>\$863,045</u>	<u>\$411,015</u>	<u>(\$161,584)</u>	<u>\$1,112,476</u>

(Continued)

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2013**

	Balance December 31, 2012	Additions	Deductions	Balance December 31, 2013
Undivided Income Tax - Real Property				
Assets				
Cash and Cash Equivalents	\$0	\$6,450,439	(\$6,450,439)	\$0
Total Assets	\$0	\$6,450,439	(\$6,450,439)	\$0
Liabilities				
Unapportioned Monies	\$0	\$6,450,439	(\$6,450,439)	\$0
Total Liabilities	\$0	\$6,450,439	(\$6,450,439)	\$0
Notary Public				
Assets				
Cash and Cash Equivalents	\$97,857	\$12,555	(\$7,400)	\$103,012
Total Assets	\$97,857	\$12,555	(\$7,400)	\$103,012
Liabilities				
Deposits Held Due to Others	\$97,857	\$12,555	(\$7,400)	\$103,012
Total Liabilities	\$97,857	\$12,555	(\$7,400)	\$103,012
Zoning Board				
Assets				
Cash and Cash Equivalents	\$217,620	\$119,600	(\$128,900)	\$208,320
Total Assets	\$217,620	\$119,600	(\$128,900)	\$208,320
Liabilities				
Deposits Held Due to Others	\$217,620	\$119,600	(\$128,900)	\$208,320
Total Liabilities	\$217,620	\$119,600	(\$128,900)	\$208,320
Undivided Federal and State Forfeiture				
Assets				
Cash and Cash Equivalents	\$2,420	\$741,326	(\$742,740)	\$1,006
Total Assets	\$2,420	\$741,326	(\$742,740)	\$1,006
Liabilities				
Deposits Held Due to Others	\$2,420	\$741,326	(\$742,740)	\$1,006
Total Liabilities	\$2,420	\$741,326	(\$742,740)	\$1,006

(Continued)

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2013**

	Balance December 31, 2012	Additions	Deductions	Balance December 31, 2013
Refundable Deposits				
Assets				
Cash and Cash Equivalents	\$346,177	\$217,558	(\$170,066)	\$393,669
Total Assets	\$346,177	\$217,558	(\$170,066)	\$393,669
Liabilities				
Deposits Held Due to Others	\$346,177	\$217,558	(\$170,066)	\$393,669
Total Liabilities	\$346,177	\$217,558	(\$170,066)	\$393,669
Non-Entity Holdings				
Assets				
Cash and Cash Equivalents	\$16,459,684	\$19,444,046	(\$17,924,132)	\$17,979,598
Total Assets	\$16,459,684	\$19,444,046	(\$17,924,132)	\$17,979,598
Liabilities				
Intergovernmental Payables	\$16,459,684	\$19,444,046	(\$17,924,132)	\$17,979,598
Total Liabilities	\$16,459,684	\$19,444,046	(\$17,924,132)	\$17,979,598
Court Ordered Sheriff Sales				
Assets				
Cash and Cash Equivalents	\$1,205,104	\$17,965,682	(\$18,367,780)	\$803,006
Total Assets	\$1,205,104	\$17,965,682	(\$18,367,780)	\$803,006
Liabilities				
Unapportioned Monies	\$1,205,104	\$17,965,682	(\$18,367,780)	\$803,006
Total Liabilities	\$1,205,104	\$17,965,682	(\$18,367,780)	\$803,006
Undivided Drug Task Force Seizures				
Assets				
Cash and Cash Equivalents	\$149,545	\$875,496	(\$103,985)	\$921,056
Total Assets	\$149,545	\$875,496	(\$103,985)	\$921,056
Liabilities				
Unapportioned Monies	\$149,545	\$875,496	(\$103,985)	\$921,056
Total Liabilities	\$149,545	\$875,496	(\$103,985)	\$921,056

(Continued)

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2013**

	Balance December 31, 2012	Additions	Deductions	Balance December 31, 2013
Massie Wayne Capacity Fees				
Assets				
Cash and Cash Equivalents	\$0	\$13,800	(\$13,800)	\$0
Total Assets	\$0	\$13,800	(\$13,800)	\$0
Liabilities				
Intergovernmental Payables	\$0	\$13,800	(\$13,800)	\$0
Total Liabilities	\$0	\$13,800	(\$13,800)	\$0
Non-Participant Rotary				
Assets				
Cash and Cash Equivalents	\$772	\$11,868	(\$9,775)	\$2,865
Total Assets	\$772	\$11,868	(\$9,775)	\$2,865
Liabilities				
Deposits Held Due to Others	\$772	\$11,868	(\$9,775)	\$2,865
Total Liabilities	\$772	\$11,868	(\$9,775)	\$2,865
Forfeited Land				
Assets				
Cash and Cash Equivalents	\$0	\$2,700	\$0	\$2,700
Total Assets	\$0	\$2,700	\$0	\$2,700
Liabilities				
Deposits Held Due to Others	\$0	\$2,700	\$0	\$2,700
Total Liabilities	\$0	\$2,700	\$0	\$2,700
Housing Trust Authority				
Assets				
Cash and Cash Equivalents	\$0	\$1,276,241	(\$1,276,241)	\$0
Total Assets	\$0	\$1,276,241	(\$1,276,241)	\$0
Liabilities				
Intergovernmental Payables	\$0	\$1,276,241	(\$1,276,241)	\$0
Total Liabilities	\$0	\$1,276,241	(\$1,276,241)	\$0

(Continued)

WARREN COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2013**

	Balance December 31, 2012	Additions	Deductions	Balance December 31, 2013
Recorder's Escrow Rotary				
Assets				
Cash and Cash Equivalents	\$9,466	\$39,020	(\$36,069)	\$12,417
Total Assets	\$9,466	\$39,020	(\$36,069)	\$12,417
Liabilities				
Deposits Held Due to Others	\$9,466	\$39,020	(\$36,069)	\$12,417
Total Liabilities	\$9,466	\$39,020	(\$36,069)	\$12,417
Undivided Indigent Fees				
Assets				
Cash and Cash Equivalents	\$0	\$22,668	(\$22,668)	\$0
Total Assets	\$0	\$22,668	(\$22,668)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$22,668	(\$22,668)	\$0
Total Liabilities	\$0	\$22,668	(\$22,668)	\$0
Municipal ORD Violation Indigent				
Assets				
Cash and Cash Equivalents	\$313	\$21,809	(\$19,667)	\$2,455
Total Assets	\$313	\$21,809	(\$19,667)	\$2,455
Liabilities				
Deposits Held Due to Others	\$313	\$21,809	(\$19,667)	\$2,455
Total Liabilities	\$313	\$21,809	(\$19,667)	\$2,455

(Continued)

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2013**

	Balance December 31, 2012	Additions	Deductions	Balance December 31, 2013
New Undivided Auction Proceeds				
Assets				
Cash and Cash Equivalents	\$0	\$124,499	(\$124,499)	\$0
Total Assets	\$0	\$124,499	(\$124,499)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$124,499	(\$124,499)	\$0
Total Liabilities	\$0	\$124,499	(\$124,499)	\$0
Undivided Evidence Sheriff				
Assets				
Cash and Cash Equivalents	\$33,620	\$4,000	(\$33,620)	\$4,000
Total Assets	\$33,620	\$4,000	(\$33,620)	\$4,000
Liabilities				
Deposits Held Due to Others	\$33,620	\$4,000	(\$33,620)	\$4,000
Total Liabilities	\$33,620	\$4,000	(\$33,620)	\$4,000
Clerk of Courts				
Assets				
Cash in Segregated Accounts	\$3,059,368	\$43,172,700	(\$42,847,843)	\$3,384,225
Total Assets	\$3,059,368	\$43,172,700	(\$42,847,843)	\$3,384,225
Liabilities				
Deposits Held Due to Others	\$3,059,368	\$43,172,700	(\$42,847,843)	\$3,384,225
Total Liabilities	\$3,059,368	\$43,172,700	(\$42,847,843)	\$3,384,225
Common Pleas Court - Probate Court				
Assets				
Cash in Segregated Accounts	\$27,926	\$235,193	(\$206,208)	\$56,911
Total Assets	\$27,926	\$235,193	(\$206,208)	\$56,911
Liabilities				
Deposits Held Due to Others	\$27,926	\$235,193	(\$206,208)	\$56,911
Total Liabilities	\$27,926	\$235,193	(\$206,208)	\$56,911

(Continued)

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2013**

	Balance December 31, 2012	Additions	Deductions	Balance December 31, 2013
Child Support Enforcement Agency				
Assets				
Cash in Segregated Accounts	\$10,543	\$1,710,894	(\$1,710,118)	\$11,319
Total Assets	\$10,543	\$1,710,894	(\$1,710,118)	\$11,319
Liabilities				
Deposits Held Due to Others	\$10,543	\$1,710,894	(\$1,710,118)	\$11,319
Total Liabilities	\$10,543	\$1,710,894	(\$1,710,118)	\$11,319
County Court				
Assets				
Cash in Segregated Accounts	\$157,985	\$2,064,765	(\$2,075,975)	\$146,775
Total Assets	\$157,985	\$2,064,765	(\$2,075,975)	\$146,775
Liabilities				
Deposits Held Due to Others	\$157,985	\$2,064,765	(\$2,075,975)	\$146,775
Total Liabilities	\$157,985	\$2,064,765	(\$2,075,975)	\$146,775
Water Department				
Assets				
Cash in Segregated Accounts	\$1,392	\$5	\$0	\$1,397
Total Assets	\$1,392	\$5	\$0	\$1,397
Liabilities				
Deposits Held Due to Others	\$1,392	\$5	\$0	\$1,397
Total Liabilities	\$1,392	\$5	\$0	\$1,397
Juvenile Court				
Assets				
Cash in Segregated Accounts	\$43,691	\$395,111	(\$380,992)	\$57,810
Total Assets	\$43,691	\$395,111	(\$380,992)	\$57,810
Liabilities				
Deposits Held Due to Others	\$43,691	\$395,111	(\$380,992)	\$57,810
Total Liabilities	\$43,691	\$395,111	(\$380,992)	\$57,810

(Continued)

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2013**

	Balance December 31, 2012	Additions	Deductions	Balance December 31, 2013
Prosecuting Attorney				
Assets				
Cash in Segregated Accounts	\$12,338	\$47,191	(\$27,076)	\$32,453
Total Assets	\$12,338	\$47,191	(\$27,076)	\$32,453
Liabilities				
Deposits Held Due to Others	\$12,338	\$47,191	(\$27,076)	\$32,453
Total Liabilities	\$12,338	\$47,191	(\$27,076)	\$32,453
Sheriff				
Assets				
Cash in Segregated Accounts	\$40,965	\$813,508	(\$807,599)	\$46,874
Total Assets	\$40,965	\$813,508	(\$807,599)	\$46,874
Liabilities				
Deposits Held Due to Others	\$40,965	\$813,508	(\$807,599)	\$46,874
Total Liabilities	\$40,965	\$813,508	(\$807,599)	\$46,874
Dog and Kennel				
Assets				
Cash in Segregated Accounts	\$140	\$0	\$0	\$140
Total Assets	\$140	\$0	\$0	\$140
Liabilities				
Deposits Held Due to Others	\$140	\$0	\$0	\$140
Total Liabilities	\$140	\$0	\$0	\$140
Engineer				
Assets				
Cash in Segregated Accounts	\$50	\$0	\$0	\$50
Total Assets	\$50	\$0	\$0	\$50
Liabilities				
Deposits Held Due to Others	\$50	\$0	\$0	\$50
Total Liabilities	\$50	\$0	\$0	\$50

(Continued)

WARREN COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2013**

	Balance December 31, 2012	Additions	Deductions	Balance December 31, 2013
Mary Haven				
Assets				
Cash in Segregated Accounts	\$2,070	\$2,303	(\$1,363)	\$3,010
Total Assets	\$2,070	\$2,303	(\$1,363)	\$3,010
Liabilities				
Deposits Held Due to Others	\$2,070	\$2,303	(\$1,363)	\$3,010
Total Liabilities	\$2,070	\$2,303	(\$1,363)	\$3,010
Building Inspection				
Assets				
Cash in Segregated Accounts	\$75	\$0	\$0	\$75
Total Assets	\$75	\$0	\$0	\$75
Liabilities				
Deposits Held Due to Others	\$75	\$0	\$0	\$75
Total Liabilities	\$75	\$0	\$0	\$75
Tax Maps				
Assets				
Cash in Segregated Accounts	\$25	\$0	\$0	\$25
Total Assets	\$25	\$0	\$0	\$25
Liabilities				
Deposits Held Due to Others	\$25	\$0	\$0	\$25
Total Liabilities	\$25	\$0	\$0	\$25
Recorder				
Assets				
Cash in Segregated Accounts	\$25	\$100	\$0	\$125
Total Assets	\$25	\$100	\$0	\$125
Liabilities				
Deposits Held Due to Others	\$25	\$100	\$0	\$125
Total Liabilities	\$25	\$100	\$0	\$125

(Continued)

WARREN COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2013**

	Balance December 31, 2010	Additions	Deductions	Balance December 31, 2012
Board of Elections				
Assets				
Cash in Segregated Accounts	\$20	\$0	\$0	\$20
Total Assets	\$20	\$0	\$0	\$20
Liabilities				
Deposits Held Due to Others	\$20	\$0	\$0	\$20
Total Liabilities	\$20	\$0	\$0	\$20
Records Center				
Assets				
Cash in Segregated Accounts	\$50	\$0	\$0	\$50
Total Assets	\$50	\$0	\$0	\$50
Liabilities				
Deposits Held Due to Others	\$50	\$0	\$0	\$50
Total Liabilities	\$50	\$0	\$0	\$50
Board of Developmental Disabilities				
Assets				
Cash in Segregated Accounts	\$23,258	\$17,529	(\$13,307)	\$27,480
Total Assets	\$23,258	\$17,529	(\$13,307)	\$27,480
Liabilities				
Deposits Held Due to Others	\$23,258	\$17,529	(\$13,307)	\$27,480
Total Liabilities	\$23,258	\$17,529	(\$13,307)	\$27,480
Treasurer				
Assets				
Cash in Segregated Accounts	\$0	\$431,530	(\$431,530)	\$0
Total Assets	\$0	\$431,530	(\$431,530)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$431,530	(\$431,530)	\$0
Total Liabilities	\$0	\$431,530	(\$431,530)	\$0

(Continued)

WARREN COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2013**

	Balance December 31, 2010	Additions	Deductions	Balance December 31, 2012
Licensing				
Assets				
Cash in Segregated Accounts	\$100	\$0	\$0	\$100
Total Assets	<u>\$100</u>	<u>\$0</u>	<u>\$0</u>	<u>\$100</u>
Liabilities				
Deposits Held Due to Others	\$100	\$0	\$0	\$100
Total Liabilities	<u>\$100</u>	<u>\$0</u>	<u>\$0</u>	<u>\$100</u>
Real Estate				
Assets				
Cash in Segregated Accounts	\$100	\$0	\$0	\$100
Total Assets	<u>\$100</u>	<u>\$0</u>	<u>\$0</u>	<u>\$100</u>
Liabilities				
Deposits Held Due to Others	\$100	\$0	\$0	\$100
Total Liabilities	<u>\$100</u>	<u>\$0</u>	<u>\$0</u>	<u>\$100</u>
Total - All Agency Funds				
Assets				
Cash and Cash Equivalents	\$25,556,839	\$816,710,430	(\$814,850,165)	\$27,417,104
Cash in Segregated Accounts	3,380,121	48,890,829	(48,502,011)	3,768,939
Taxes Receivable	303,085,063	291,080,364	(303,085,063)	291,080,364
Total Assets	<u>\$332,022,023</u>	<u>\$1,156,681,623</u>	<u>(\$1,166,437,239)</u>	<u>\$322,266,407</u>
Liabilities				
Intergovernmental Payables	\$319,547,167	\$312,555,777	(\$323,041,976)	\$309,060,968
Unapportioned Monies	8,325,326	726,613,097	(726,402,144)	8,536,279
Payroll Withholding	46,904	67,085,709	(66,989,217)	143,396
Deposits Held Due to Others	4,102,626	50,427,040	(50,003,902)	4,525,764
Total Liabilities	<u>\$332,022,023</u>	<u>\$1,156,681,623</u>	<u>(\$1,166,437,239)</u>	<u>\$322,266,407</u>



Statistical Section



STATISTICAL TABLES

This part of the County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the county's overall financial health.

Contents

Financial Trends	S 2 – S 13
These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	
Revenue Capacity	S 14 – S 23
These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue sources, the property tax and the sales tax.	
Debt Capacity	S 24 – S 33
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
Demographic and Economic Information	S 34 – S 41
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	
Operating Information	S 42 – S 55
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	
Sources Note:	
Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.	

Warren County, Ohio

*Net Position by Component
Last Ten Years
(accrual basis of accounting)*

	2004	2005	2006	2007
Governmental Activities:				
Net Investment in Capital Assets	\$78,444,697	\$81,539,279	\$85,398,414	\$78,317,156
Restricted	69,109,801	83,902,769	90,678,144	110,599,082
Unrestricted	(1,201,520)	819,128	6,778,929	8,720,115
Total Governmental Activities Net Position	<u>\$146,352,978</u>	<u>\$166,261,176</u>	<u>\$182,855,487</u>	<u>\$197,636,353</u>
Business-type Activities:				
Net Investment in Capital Assets	\$131,385,110	\$139,912,158	\$151,632,916	\$169,102,380
Restricted	315,601	131,824	138,196	139,125
Unrestricted	34,873,951	41,779,537	45,521,917	40,636,372
Total Business-type Activities Net Position	<u>\$166,574,662</u>	<u>\$181,823,519</u>	<u>\$197,293,029</u>	<u>\$209,877,877</u>
Primary Government:				
Net Investment in Capital Assets	\$209,829,807	\$221,451,437	\$237,031,330	\$247,419,536
Restricted	69,425,402	84,034,593	90,816,340	110,738,207
Unrestricted	33,672,431	42,598,665	52,300,846	49,356,487
Total Primary Government Net Position	<u>\$312,927,640</u>	<u>\$348,084,695</u>	<u>\$380,148,516</u>	<u>\$407,514,230</u>

Source: County Auditor's Office

Warren County, Ohio

2008	2009	2010	2011	2012	2013
\$86,499,817	\$85,898,806	\$92,647,187	\$84,264,510	\$91,645,601	\$91,841,230
123,909,039	117,230,738	118,166,446	105,859,570	112,180,708	118,558,889
4,974,629	6,815,521	6,204,333	21,990,171	19,716,416	23,876,754
<u>\$215,383,485</u>	<u>\$209,945,065</u>	<u>\$217,017,966</u>	<u>\$212,114,251</u>	<u>\$223,542,725</u>	<u>\$234,276,873</u>
\$181,058,275	\$184,660,771	\$195,848,993	\$195,365,789	\$196,276,896	\$192,001,095
69,277	65,521	65,561	65,192	0	0
35,413,707	34,395,771	28,613,852	28,319,700	25,478,533	28,018,215
<u>\$216,541,259</u>	<u>\$219,122,063</u>	<u>\$224,528,406</u>	<u>\$223,750,681</u>	<u>\$221,755,429</u>	<u>\$220,019,310</u>
\$267,558,092	\$270,559,577	\$288,496,180	\$279,630,299	\$287,922,497	\$283,842,325
123,978,316	117,296,259	118,232,007	105,924,762	112,180,708	118,558,889
40,388,336	41,211,292	34,818,185	50,309,871	45,194,949	51,894,969
<u>\$431,924,744</u>	<u>\$429,067,128</u>	<u>\$441,546,372</u>	<u>\$435,864,932</u>	<u>\$445,298,154</u>	<u>\$454,296,183</u>

Warren County, Ohio

Changes in Net Position Last Ten Years (accrual basis of accounting)

	2004	2005	2006	2007
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$16,094,889	\$20,806,979	\$23,168,083	\$20,420,763
Judicial	7,083,174	7,041,173	8,374,648	8,463,471
Public Safety	19,088,689	22,597,635	25,369,160	28,038,407
Public Works	11,543,019	7,994,465	6,965,278	18,342,826
Health	838,628	627,548	647,914	610,409
Human Services	37,562,356	37,321,917	38,003,987	38,359,310
Community and Economic Development	791,039	1,023,113	1,275,089	1,430,122
Interest and Fiscal Charges	1,436,293	1,485,224	1,212,156	1,209,055
<i>Total Governmental Activities Expenses</i>	<u>94,438,087</u>	<u>98,898,054</u>	<u>105,016,315</u>	<u>116,874,363</u>
Business-type Activities:				
Water	10,791,794	10,241,330	10,944,231	11,955,590
Sewer	9,641,749	10,287,272	10,234,254	10,165,363
Sheriff	1,843,104	2,073,391	2,307,269	2,525,530
Communications Rotary	36,719	55,233	42,478	50,932
Storm Water	0	116,816	109,582	158,505
<i>Total Business-type Activities Expenses</i>	<u>22,313,366</u>	<u>22,774,042</u>	<u>23,637,814</u>	<u>24,855,920</u>
<i>Total Primary Government Expenses</i>	<u><u>\$116,751,453</u></u>	<u><u>\$121,672,096</u></u>	<u><u>\$128,654,129</u></u>	<u><u>\$141,730,283</u></u>
Program Revenues				
Governmental Activities:				
Charges for Services				
General Government:				
Legislative and Executive	\$7,034,649	\$7,219,028	\$7,687,388	\$7,983,419
Judicial	1,992,134	2,159,585	1,957,382	2,070,413
Public Safety	2,873,087	3,257,292	3,183,879	2,937,515
Public Works	773,116	513,800	350,017	527,328
Health	451,074	535,296	565,581	563,739
Human Services	942,687	2,217,411	2,485,442	2,543,850
Community and Economic Development	63,969	23,827	23,477	610,641
Operating Grants and Contributions	16,378,470	19,021,085	16,967,683	20,486,915
Capital Grants and Contributions	5,983,261	5,729,622	4,122,575	2,830,599
<i>Total Governmental Activities Program Revenues</i>	<u>36,492,447</u>	<u>40,676,946</u>	<u>37,343,424</u>	<u>40,554,419</u>

Warren County, Ohio

2008	2009	2010	2011	2012	2013
\$23,812,522	\$27,177,827	\$20,967,013	\$22,950,881	\$21,846,409	\$21,163,009
8,890,507	8,891,285	8,948,673	9,968,293	10,600,831	9,578,991
30,434,854	30,823,637	30,569,557	32,918,838	30,235,088	32,633,993
8,943,608	10,672,612	8,448,937	10,877,264	10,610,939	16,199,240
645,752	927,509	690,070	739,922	719,384	751,215
40,019,535	43,962,308	41,578,821	43,470,337	42,878,607	42,798,814
2,056,654	751,650	1,959,237	1,277,322	1,144,044	718,423
1,298,695	1,502,025	1,339,714	1,279,520	1,261,821	1,347,515
<u>116,102,127</u>	<u>124,708,853</u>	<u>114,502,022</u>	<u>123,482,377</u>	<u>119,297,123</u>	<u>125,191,200</u>
12,721,115	11,576,895	12,949,603	12,628,721	13,624,951	12,324,785
10,947,761	10,749,424	10,288,540	10,866,142	10,241,487	11,791,668
2,785,978	3,052,702	3,306,881	3,850,834	4,305,137	3,681,418
37,754	46,573	47,289	44,833	35,554	37,935
199,021	240,274	278,330	226,487	270,936	268,922
<u>26,691,629</u>	<u>25,665,868</u>	<u>26,870,643</u>	<u>27,617,017</u>	<u>28,478,065</u>	<u>28,104,728</u>
<u>\$142,793,756</u>	<u>\$150,374,721</u>	<u>\$141,372,665</u>	<u>\$151,099,394</u>	<u>\$147,775,188</u>	<u>\$153,295,928</u>
\$7,942,240	\$9,106,241	\$7,450,789	\$7,472,833	\$6,555,688	\$7,969,461
2,288,707	2,385,275	3,764,683	3,850,177	3,825,532	3,474,492
2,878,774	2,838,426	3,185,681	3,217,028	3,435,708	4,229,470
343,470	443,242	386,432	319,754	188,263	742,190
629,957	607,342	640,977	643,008	615,907	644,580
1,803,321	1,361,238	1,515,451	1,782,327	2,151,616	2,423,820
20,588	47,685	15,797	15,470	91,574	248,724
18,748,618	20,126,606	18,721,731	16,295,747	15,417,995	17,895,487
8,908,520	4,389,793	6,489,133	5,118,467	7,017,529	3,751,090
<u>43,564,195</u>	<u>41,305,848</u>	<u>42,170,674</u>	<u>38,714,811</u>	<u>39,299,812</u>	<u>41,379,314</u>

(continued)

Warren County, Ohio

Changes in Net Position Last Ten Years (accrual basis of accounting)

	2004	2005	2006	2007
Charges for Services				
Water	7,875,254	9,261,215	8,936,711	10,850,277
Sewer	6,904,423	8,119,675	7,317,756	7,448,705
Sheriff	1,989,786	2,065,112	2,122,777	2,462,539
Communications Rotary	43,091	47,321	47,659	56,925
Storm Water	0	0	0	0
Operating Grants and Contributions	173,182	9,305	8,447	12,862
Capital Grants and Contributions	20,092,628	18,202,907	20,111,371	15,741,696
<i>Total Business-type Activities</i>				
<i>Program Revenues</i>	37,078,364	37,705,535	38,544,721	36,573,004
<i>Total Primary Government</i>				
<i>Program Revenues</i>	73,570,811	78,382,481	75,888,145	77,127,423
Net (Expense)/Revenue				
Governmental Activities	(57,945,640)	(58,221,108)	(67,672,891)	(76,319,944)
Business-type Activities	14,764,998	14,931,493	14,906,907	11,717,084
<i>Total Primary Government</i>				
<i>Net (Expense)/Revenue</i>	(\$43,180,642)	(\$43,289,615)	(\$52,765,984)	(\$64,602,860)
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes	\$31,378,957	\$33,888,269	\$35,692,314	\$37,654,331
Sales Taxes	22,964,671	24,605,086	24,976,708	26,750,179
Other Local Taxes	351,176	216,141	216,044	232,555
Grants and Entitlements not Restricted to Specific Programs	13,419,490	14,388,158	14,992,042	16,077,499
Investment Earnings	2,054,124	3,892,655	8,376,073	10,373,240
Miscellaneous	20,132	14,934	14,021	13,006
<i>Total Governmental Activities</i>	70,188,550	77,005,243	84,267,202	91,100,810
Business-type Activities:				
Investment Earnings	74,084	317,364	562,603	867,764
Transfers	0	0	0	0
<i>Total Business-type Activities</i>	74,084	317,364	562,603	867,764
<i>Total Primary Government</i>	\$70,262,634	\$77,322,607	\$84,829,805	\$91,968,574
Change in Net Position				
Governmental Activities	\$12,242,910	\$18,784,135	\$16,594,311	\$14,780,866
Business-type Activities	14,839,082	15,248,857	15,469,510	12,584,848
<i>Total Primary Government Change in Net Position</i>	\$27,081,992	\$34,032,992	\$32,063,821	\$27,365,714

Source: County Auditor's Office

Warren County, Ohio

2008	2009	2010	2011	2012	2013
10,290,994	9,861,042	10,851,461	9,703,555	10,294,904	9,613,585
7,675,398	7,531,172	8,028,278	7,606,032	8,316,165	8,307,475
3,193,952	3,198,283	3,191,256	3,087,525	3,634,642	3,944,816
40,065	38,278	23,855	75,203	44,618	57,352
0	0	0	21,075	17,140	247,109
15,245	6,333	275,383	30,300	30,759	31,232
11,564,883	7,606,331	10,171,630	5,709,307	4,144,480	4,167,040
32,780,537	28,241,439	32,541,863	26,232,997	26,482,708	26,368,609
76,344,732	69,547,287	74,712,537	64,947,808	65,782,520	67,747,923
(72,537,932)	(83,403,005)	(72,331,348)	(84,767,566)	(79,997,311)	(83,811,886)
6,088,908	2,575,571	5,671,220	(1,384,020)	(1,995,357)	(1,736,119)
(\$66,449,024)	(\$80,827,434)	(\$66,660,128)	(\$86,151,586)	(\$81,992,668)	(\$85,548,005)
\$36,828,915	\$30,211,196	\$33,058,573	\$33,514,620	\$43,046,232	\$44,046,309
26,612,717	26,201,290	27,206,742	28,359,838	30,624,218	32,701,492
252,824	225,448	208,560	86,772	6,135	332
17,155,280	16,943,061	16,868,894	16,474,349	16,603,808	17,883,188
9,270,197	3,458,859	2,044,082	2,050,124	1,133,851	(97,693)
165,161	13,189	17,398	(15,591)	11,541	12,406
90,285,094	77,053,043	79,404,249	80,470,112	91,425,785	94,546,034
574,474	5,233	40	34	105	0
0	0	0	606,261	0	0
574,474	5,233	40	606,295	105	0
\$90,859,568	\$77,058,276	\$79,404,289	\$81,076,407	\$91,425,890	\$94,546,034
\$17,747,162	(\$6,349,962)	\$7,072,901	(\$4,297,454)	\$11,428,474	\$10,734,148
6,663,382	2,580,804	5,671,260	(777,725)	(1,995,252)	(1,736,119)
\$24,410,544	(\$3,769,158)	\$12,744,161	(\$5,075,179)	\$9,433,222	\$8,998,029

Warren County, Ohio

*Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)*

	2004	2005	2006	2007
General Fund				
Nonspendable	\$0	\$0	\$0	\$0
Assigned	0	0	0	0
Unassigned	0	0	0	0
Reserved	2,235,219	1,931,668	1,363,117	4,766,817
Unreserved	19,336,406	19,108,190	21,003,586	21,381,377
Total General Fund	21,571,625	21,039,858	22,366,703	26,148,194
All Other Governmental Funds				
Nonspendable	0	0	0	0
Restricted	0	0	0	0
Committed	0	0	0	0
Unassigned	0	0	0	0
Reserved	10,982,841	10,552,465	12,091,922	19,397,472
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	35,622,555	42,019,099	51,978,875	65,027,186
Capital Projects Funds	(881,971)	9,643,552	7,927,152	4,059,884
Permanent Fund	40,500	41,064	41,703	42,788
Total All Other Governmental Funds	45,763,925	62,256,180	72,039,652	88,527,330
Total Governmental Funds	\$67,335,550	\$83,296,038	\$94,406,355	\$114,675,524

Source: County Auditor's Office

Warren County, Ohio

2008	2009	2010	2011	2012	2013
\$0	\$0	\$0	\$260,626	\$31,219	\$23,622
0	0	0	2,625,739	1,868,372	5,291,802
0	0	0	26,374,353	26,453,683	23,161,515
1,680,082	1,670,840	1,955,660	0	0	0
23,261,207	22,409,711	26,811,113	0	0	0
<u>24,941,289</u>	<u>24,080,551</u>	<u>28,766,773</u>	<u>29,260,718</u>	<u>28,353,274</u>	<u>28,476,939</u>
0	0	0	988,969	836,316	2,608,124
0	0	0	77,898,965	80,484,434	84,772,293
0	0	0	6,374,050	8,798,193	11,090,997
0	0	0	(91,510)	(879,646)	(721,592)
20,629,796	21,809,584	24,602,858	0	0	0
71,506,337	67,141,926	60,469,888	0	0	0
4,470,114	3,685,418	7,215,720	0	0	0
43,594	43,609	43,609	0	0	0
<u>96,649,841</u>	<u>92,680,537</u>	<u>92,332,075</u>	<u>85,170,474</u>	<u>89,239,297</u>	<u>97,749,822</u>
<u>\$121,591,130</u>	<u>\$116,761,088</u>	<u>\$121,098,848</u>	<u>\$114,431,192</u>	<u>\$117,592,571</u>	<u>\$126,226,761</u>

Warren County, Ohio

*Changes in Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)*

	2004	2005 (1)	2006	2007
Revenues:				
Taxes	\$54,946,546	\$59,806,913	\$62,442,778	\$66,251,838
Intergovernmental Revenues	33,867,366	35,572,407	33,909,065	36,554,283
Charges for Services	11,200,834	12,841,869	14,025,407	13,789,145
Licenses and Permits	20,247	14,984	14,101	13,081
Investment Earnings	2,009,577	1,853,238	7,699,283	10,852,836
Special Assessments	2,020,006	716,249	1,806,801	1,812,452
Fines and Forfeitures	708,702	3,734,174	675,352	603,044
All Other Revenue	2,254,675	2,366,240	1,568,712	2,859,267
Total Revenue	<u>107,027,953</u>	<u>116,906,074</u>	<u>122,141,499</u>	<u>132,735,946</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	15,311,361	20,522,498	22,531,354	19,871,191
Judicial	6,956,528	7,016,627	7,969,588	8,266,556
Public Safety	20,663,514	22,311,231	24,574,547	27,284,282
Public Works	6,708,772	6,569,286	7,524,824	7,596,556
Health	836,343	634,847	635,359	612,110
Human Services	37,374,387	37,361,835	37,507,664	38,423,877
Community and Economic Development	788,838	1,020,458	1,256,362	1,435,989
Capital Outlay	6,605,649	3,047,156	5,852,857	5,601,434
Debt Service:				
Principal Retirement	1,430,200	6,616,891	1,593,337	1,683,670
Interest and Fiscal Charges	1,262,638	1,412,944	1,055,048	1,041,485
Total Expenditures	<u>97,938,230</u>	<u>106,513,773</u>	<u>110,500,940</u>	<u>111,817,150</u>
Excess (Deficiency) of Revenues Over Expenditures	9,089,723	10,392,301	11,640,559	20,918,796

Warren County, Ohio

2008	2009	2010	2011	2012	2013
\$65,343,356	\$58,288,722	\$62,172,911	\$63,687,694	\$75,424,433	\$78,539,863
35,752,753	38,376,967	37,749,226	34,437,987	36,645,811	35,627,277
13,432,656	13,308,055	12,906,906	13,784,895	12,698,839	14,322,046
12,162	13,219	17,413	12,489	11,546	12,421
8,748,552	4,007,127	1,888,491	2,442,583	1,223,141	(177,969)
1,796,592	1,887,265	2,555,173	1,713,292	1,337,407	1,974,904
683,888	579,540	1,011,309	1,298,994	1,695,676	1,555,168
1,868,546	3,420,815	3,834,542	2,382,008	2,814,312	3,969,630
<u>127,638,505</u>	<u>119,881,710</u>	<u>122,135,971</u>	<u>119,759,942</u>	<u>131,851,165</u>	<u>135,823,340</u>
24,544,073	26,208,266	20,526,767	20,377,060	22,269,105	20,913,990
8,906,250	8,568,625	9,001,503	9,263,271	9,507,064	9,468,603
29,763,747	29,351,440	29,419,773	29,732,494	30,115,927	30,758,222
8,864,008	7,294,406	7,459,346	7,270,195	6,890,600	8,145,703
623,426	929,624	664,957	713,084	719,234	736,077
40,103,146	43,595,284	42,407,184	42,883,850	42,657,872	42,490,549
2,059,655	745,284	1,961,672	1,200,266	1,169,642	709,426
4,868,260	5,828,041	6,817,539	9,114,384	10,610,923	16,892,404
2,767,353	2,884,886	3,442,853	2,937,158	2,892,193	11,747,618
1,290,075	1,503,927	1,366,104	1,302,481	1,165,557	1,375,520
<u>123,789,993</u>	<u>126,909,783</u>	<u>123,067,698</u>	<u>124,794,243</u>	<u>127,998,117</u>	<u>143,238,112</u>
3,848,512	(7,028,073)	(931,727)	(5,034,301)	3,853,048	(7,414,772)

(Continued)

Warren County, Ohio

*Changes in Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)*

	2004	2005 (1)	2006	2007
Other Financing Sources (Uses):				
Capital Lease Proceeds	12,036	0	0	0
Ohio Public Works Commission Loan	0	0	0	0
Special Assessment Bonds Issued	213,950	71,577	0	560,000
General Obligation Bonds Issued	0	5,030,000	0	0
Tax Increment Revenue Bonds Issued	0	0	0	0
Premium on General Obligation Bonds	0	263,246	0	0
Ohio Department of Transportation Loan	0	0	1,000,000	406,261
Transfers In	6,041,025	14,424,158	7,962,923	10,757,773
Transfers Out	(6,041,025)	(14,424,158)	(9,462,923)	(12,257,773)
Total Other Financing Sources (Uses)	<u>225,986</u>	<u>5,364,823</u>	<u>(500,000)</u>	<u>(533,739)</u>
Net Change in Fund Balance	<u>\$9,315,709</u>	<u>\$15,757,124</u>	<u>\$11,140,559</u>	<u>\$20,385,057</u>
 Debt Service as a Percentage of Noncapital Expenditures	 2.93%	 7.83%	 2.64%	 2.55%

Source: County Auditor's Office

(1) In 2005 both the Water and Sewer TIF bonds were refunded. The principal amount of the refunding portion is reflected in the 2005 debt service.

Warren County, Ohio

2008	2009	2010	2011	2012	2013
0	13,585	0	0	0	8,327,410
0	0	0	0	254,314	0
2,755,000	0	0	0	0	0
0	0	4,725,000	555,810	0	8,611,000
0	2,350,000	0	0	0	0
8,590	0	0	3,173	0	0
0	0	0	0	0	0
4,570,076	5,769,621	6,354,321	7,046,311	8,502,294	11,572,894
(4,570,076)	(5,769,621)	(6,354,321)	(8,952,572)	(9,299,638)	(12,372,894)
2,763,590	2,363,585	4,725,000	(1,347,278)	(543,030)	16,138,410
<u>\$6,612,102</u>	<u>(\$4,664,488)</u>	<u>\$3,793,273</u>	<u>(\$6,381,579)</u>	<u>\$3,310,018</u>	<u>\$8,723,638</u>
3.51%	3.60%	4.20%	3.61%	3.38%	9.90%

Warren County, Ohio

Assessed Valuations and Estimated True Values of Taxable Property (1) Last Ten Years

Collection year	2004	2005	2006	2007
Real Property (2)				
Assessed				
Residential/Agricultural	\$3,399,768,870	\$3,628,061,400	\$3,860,915,220	\$4,620,980,270
Commercial/Industrial/Public Utility	625,459,770	664,935,360	687,970,460	818,492,130
Actual	11,500,653,260	12,265,705,029	12,996,816,229	15,541,349,714
Personal Property - Public Utility (2)				
Assessed	150,538,870	157,337,250	152,939,740	155,539,600
Actual	171,066,900	178,792,330	173,795,159	176,749,545
Tangible Personal Property - General Business (2)				
Assessed	430,776,911	428,282,018	351,771,062	268,201,325
Actual	1,723,107,644	1,713,128,072	1,876,112,331	2,145,610,600
Total				
Assessed	4,606,544,421	4,878,616,028	5,053,596,482	5,863,213,325
Actual	13,394,827,804	14,157,625,430	15,046,723,718	17,863,709,860
Assessed Value as a Percentage of Actual Value	34.39%	34.46%	33.59%	32.82%
Total Direct Tax Rate	6.53	6.46	6.46	6.71

Source:

County Auditor's Office

(1) Exempt properties are not included in the estimated actual values nor in assessed valuations.

(2) Refer to: Note 6 - Taxes in the Financial Statements.

Assessed value of Public Utility is at 25% and Assessed Value of Tangible Personal Property is at 25% through 2005, at 18.75% for 2006, 12.5% for 2007, and 6.25% for 2008 and 0% for 2009.

All collections from 2009 forward, are unpaid delinquent collections from prior tax years. Additionally, telephone property was reclassified to general business and assessed at 10% for 2009.

(3) A triennial update of property values was done in 2009 resulting in the decrease of assessed property values in 2010.

Warren County, Ohio

2008	2009	2010	2011	2012	2013
		(3)			
\$4,824,838,340	\$4,958,841,330	\$4,509,615,280	\$4,547,490,460	\$4,593,066,270	\$4,435,960,550
866,239,420	919,347,450	953,892,890	899,990,910	881,568,940	841,267,660
16,260,222,171	16,794,825,086	15,610,023,343	15,564,232,486	15,641,814,886	15,077,794,885
135,350,390	144,066,080	153,261,530	227,822,150	236,416,170	278,705,790
153,807,261	163,711,455	174,160,830	258,888,807	268,654,739	316,711,125
127,312,790	16,431,000	11,619,070	0	0	0
2,037,004,640	164,310,000	185,905,120	0	0	0
5,953,740,940	6,038,685,860	5,628,388,770	5,675,303,520	5,711,051,380	5,555,934,000
18,451,034,073	17,122,846,540	15,970,089,292	15,823,121,293	15,910,469,624	15,394,506,010
32.27%	35.27%	35.24%	35.87%	35.89%	36.09%
5.21	5.21	5.78	7.78	7.78	7.78

Warren County, Ohio

*Property Tax Rates of Direct and Overlapping Governments
(per \$1,000 of assessed value)
Last Ten Years - by Collection Year*

	2004	2005	2006	2007
Direct Rates				
County				
General Fund	1.57	1.50	1.50	1.50
Board of Developmental Disabilities	4.00	4.00	4.00	4.00
Senior Citizens	0.96	0.96	0.96	1.21
Total	6.53	6.46	6.46	6.71
Overlapping Rates				
Other Entities				
Warren County Combined Health District	0.50	0.50	0.50	0.50
Warren/Clinton Community Mental Health	1.00	1.00	1.00	1.00
Franklin Carlisle Joint Emergency Medical Service	1.80	1.80	1.80	1.80
Municipalities	1.11 - 11.72	1.11 - 11.72	1.11 - 11.72	1.11-10.07
Townships	3.62 - 16.97	3.62 - 16.97	3.62 - 16.97	3.87-16.97
School Districts	30.40 - 74.11	30.40 - 74.88	30.40 - 80.65	28.90-83.45
Joint Vocational School Districts	1.93 - 4.50	1.93 - 4.50	1.93 - 4.50	1.93-4.50
Libraries	0.00	0.00	0.00	0.00

Ohio Revised Code Sections 5705.02 and 5705.07 require a vote of the people for any millage exceeding the "unvoted" or "inside" millage.

Source:

County Auditor's Office
County Treasurer's Office

Warren County, Ohio

2008	2009	2010	2011	2012	2013
2.00	2.00	2.57	2.57	2.57	2.57
2.00	2.00	2.00	4.00	4.00	4.00
1.21	1.21	1.21	1.21	1.21	1.21
5.21	5.21	5.78	7.78	7.78	7.78
0.50	0.50	0.50	0.50	0.50	0.50
1.00	1.00	1.00	1.00	1.00	1.00
1.80	1.80	1.80	1.80	1.80	1.80
1.11-10.07	1.11-10.07	1.11-10.07	1.11-10.07	1.11-10.07	1.11-10.07
3.87-16.97	3.87-16.97	3.87-16.97	3.87-16.97	3.87-16.97	3.87-16.97
28.90-83.45	28.90-83.45	28.90-83.45	28.90-83.45	28.90-83.97	28.90-83.97
1.93-4.50	1.93-4.50	1.93-4.50	1.93-4.50	1.93-4.50	1.93-4.50
0.00	0.00	.50-1.00	.50-1.00	.50-1.00	.50-1.00

Warren County, Ohio

*Principal Taxpayers
Real Estate Tax
Current Year and Nine Years Ago*

Name of Taxpayer	Nature of Business	2013		
		Assessed Value	Rank	Percent of Total Assessed Value
Procter & Gamble Co	Research/Manufacturing	\$53,759,440	1	1.02%
Kings Island Co	Amusement Park	20,296,120	2	0.38%
Deerfield Realty Holding	Real Estate	15,889,860	3	0.30%
Inland American Loveland	Rental Properties	11,812,090	4	0.22%
Duke Realty Ins.	Real Estate	8,925,680	5	0.17%
Passco Mallard Crossing	Apartments	8,712,780	6	0.17%
Twin Fountains of Mason	Apartments	8,044,720	7	0.15%
Community Insurance Co	Insurance/Office Space	7,863,730	8	0.15%
Kenwood Lincoln Mercury	Auto/Finance	7,417,890	9	0.14%
Northeast Cincinnati Hotel	Hospitality	6,773,000	10	0.13%
	Subtotal	149,495,310		2.83%
	All Others	5,127,732,900		97.17%
	Total	<u>\$5,277,228,210</u>		<u>100.00%</u>

Name of Taxpayer	Nature of Business	2004		
		Assessed Value	Rank	Percent of Total Assessed Value
Kings Island Co	Amusement Park	\$20,091,860	1	0.50%
Duke Realty Ohio	Real Estate	14,274,440	2	0.35%
Drees Company	Real Estate	9,387,840	3	0.23%
Stolle Properties Inc	Real Estate	8,859,850	4	0.22%
Otterbein Home	Retirement Community	7,733,730	5	0.19%
Nantucket on Montgomery	Rental Properties	7,559,980	6	0.19%
Metropolitan Life Insurance	Insurance	6,661,090	7	0.17%
Mason Christian Village	Retirement Community	6,154,200	8	0.15%
Cintas Sales Corporation	Uniform Company	5,928,080	9	0.15%
Mallard Crossing Ltd	Rental/Apartments	5,589,080	10	0.14%
	Subtotal	92,240,150		2.29%
	All Others	3,932,988,490		97.71%
	Total	<u>\$4,025,228,640</u>		<u>100.00%</u>

Source: County Auditor - Land and Buildings
Based on valuation of property in 2013 and 2004

Warren County, Ohio

*Principal Taxpayers
Public Utilities Personal Property Tax
Current Year and Nine Years Ago*

Name of Taxpayer	Nature of Business	2013		
		Assessed Value	Rank	Percent of Total Assessed Value
Duke Energy Ohio LLC	Gas & Electric	\$112,941,930	1	40.52%
Rockies Express Pipeline LLC	Gas Pipeline & Storage	107,814,970	2	38.68%
Texas Eastern Transmission LP	Gas Pipeline & Storage	19,053,960	3	6.84%
Dayton Power & Light Co	Gas & Electric	13,370,310	4	4.80%
Vectren Energy Delivery of Ohio Inc	Gas Transportation	6,182,400	5	2.22%
Dominion Transmission Inc	Gas Transportation	5,927,890	6	2.13%
ANR Pipeline Co	Gas Pipeline & Storage	4,259,790	7	1.53%
Ohio Power Company	Gas Pipeline & Storage	3,079,200	8	1.10%
Texas Gas Transmission LLC	Gas Pipeline & Storage	2,891,080	9	1.04%
Banc of America Leasing & Capital	Leasing to Public Utility	2,166,520	10	0.78%
	Subtotal	277,688,050		99.64%
	All Others	1,017,740		0.36%
	Total	<u>\$278,705,790</u>		<u>100.00%</u>

Name of Taxpayer	Nature of Business	2004		
		Assessed Value	Rank	Percent of Total Assessed Value
Cincinnati Gas & Electric	Gas & Electric	\$68,451,660	1	45.47%
United Telephone Co of Ohio	Telephone/Communications	15,491,850	2	10.29%
Dayton Power & Light	Gas & Electric	11,973,540	3	7.95%
Ohio Bell Telephone Co	Telephone/Communications	6,866,610	4	4.56%
Dominion Transission Inc	Gas Transportation	6,366,030	5	4.23%
ANR Pipeline Co	Gas Pipeline & Storage	4,201,180	6	2.79%
Cincinnati Bell Telephone Co	Telephone/Communications	2,938,640	7	1.95%
Cincinnati Bell Wireless LLC	Telephone/Communications	1,871,400	8	1.24%
New Par	Communications	1,814,980	9	1.21%
Texas Gas Transmission LLC	Gas Pipeline & Storage	1,760,800	10	1.17%
	Subtotal	121,736,690		80.86%
	All Others	28,802,180		19.14%
	Total	<u>\$150,538,870</u>		<u>100.00%</u>

Source: County Auditor - Land and Buildings
Based on valuation of property in 2013 and 2004

Warren County, Ohio

Property Tax Levies and Collections Last Ten Years

Collection Year	2004	2005	2006	2007
Total Current Tax Levy ⁽¹⁾	\$28,795,437	\$29,369,302	\$29,928,991	\$33,601,985
Total Delinquent Levy	742,893	503,180	1,333,890	993,470
Total Levy	29,538,330	29,872,482	31,262,881	34,595,455
Collections within the Fiscal Year of the Levy:				
Current Tax Collections ⁽²⁾	28,565,074	29,046,240	28,973,397	32,513,550
Percent of Current Levy Collected	99.20%	98.90%	96.81%	96.76%
Delinquent Tax Collections	578,788	363,095	987,346	733,678
Percent of Delinquent Collected	77.91%	72.16%	74.02%	73.85%
Total Tax Collections	29,143,862	29,409,335	29,960,743	33,247,228
Percent of Total Tax Collections to Total Tax Levy	98.66%	98.45%	95.83%	96.10%

Source: County Auditor's Office

(1) Taxes levied and collected are presented on a cash basis.

(2) State reimbursements of rollback and homestead exemptions are included.

Warren County, Ohio

2008	2009	2010	2011	2012	2013
\$36,160,721	\$29,152,357	\$29,277,857	\$31,692,092	\$41,976,712	\$40,462,609
1,451,977	1,212,488	1,878,854	2,231,929	3,962,381	1,898,211
37,612,698	30,364,845	31,156,711	33,924,021	45,939,093	42,360,820
35,195,734	26,694,705	27,988,157	30,049,225	40,546,414	39,671,026
97.33%	91.57%	95.59%	94.82%	96.59%	98.04%
1,109,746	866,080	914,580	889,513	1,925,050	1,366,872
76.43%	71.43%	48.68%	39.85%	48.58%	72.01%
36,305,480	27,560,785	28,902,737	30,938,738	42,471,464	41,037,898
96.52%	90.77%	92.77%	91.20%	92.45%	96.88%

Warren County, Ohio

Taxable Sales By Industry (Category - Cash Basis) Last Ten Years

Industry (Category)	2004	2005	2006	2007
Sales Tax Payments	\$6,755,557	\$7,611,321	\$7,831,851	\$8,191,274
Direct Pay Tax Return Payments	338,393	379,655	359,786	418,565
Seller's Use Tax Return Payments	2,326,091	2,490,095	2,591,293	2,910,922
Consumer's Use Tax Return Payments	1,292,732	1,330,848	1,170,146	1,271,731
Motor Vehicle Tax Payments	3,897,048	3,737,959	3,398,487	3,686,268
Watercraft and Outboard Motors	79,575	68,750	65,198	66,627
Department of Liquor Control	45,358	51,929	57,816	64,827
Sales Tax on Motor Vehicle Fuel Refunds	953	1,843	2,861	1,975
Sales/Use Tax Voluntary Payments	37,818	46,888	32,269	24,877
Statewide Master Numbers	8,309,474	9,050,142	9,611,678	10,257,271
Sales/Use Tax Assessment Payments	31,417	47,778	72,227	45,109
Streamlined Sales Tax Payments	0	0	1,082	1,350
Use Tax Amnesty Payments	0	0	0	0
State Administrative Rotary Fund	(231,144)	(248,172)	(251,904)	(268,854)
Sales/Use Tax Refunds Approved	(152,046)	(68,677)	(69,917)	(61,260)
State Adjustment to Prior Allocations	0	0	(2,784)	(18,567)
Non-Resident Motor Vehicle Tax Payments	0	0	0	5,880
Total	\$22,731,226	\$24,500,359	\$24,870,089	\$26,597,995
Sales Tax Rate	6.00-7.00%	7.00%	6.50%	6.50%

Source: State Department of Taxation

The rate may be imposed by the commissioners subject to referendum or approved by a majority of the voters within the county.

Warren County, Ohio

2008	2009	2010	2011	2012	2013
\$8,123,715	\$7,305,710	\$7,532,006	\$7,765,654	\$8,146,984	\$8,619,775
578,098	590,123	783,446	712,138	804,890	882,631
2,856,422	2,529,204	2,758,736	3,294,396	3,678,037	4,151,277
1,279,125	1,156,878	1,223,045	1,008,326	1,351,308	1,538,738
3,539,029	3,252,997	3,566,902	3,938,727	4,130,794	4,425,416
47,975	43,325	42,759	53,548	50,699	61,778
70,988	75,678	77,533	80,692	85,986	90,046
2,511	2,832	1,644	1,824	2,324	2,204
22,555	82,355	53,492	23,906	27,911	28,974
10,660,551	10,597,975	11,429,838	11,657,003	12,472,932	12,716,921
121,436	270,590	164,252	168,025	156,005	128,015
13,967	9,961	13,413	26,053	22,238	27,981
0	0	0	4,473	21,758	102,910
(270,541)	(258,822)	(276,440)	0	0	(327,492)
(333,753)	(93,100)	(72,269)	(477,799)	(395,111)	(141,254)
(13,813)	0	0	(283,419)	(306,388)	0
71,485	57,649	69,168	84,925	82,092	113,791
<u>\$26,769,751</u>	<u>\$25,623,355</u>	<u>\$27,367,525</u>	<u>\$28,058,472</u>	<u>\$30,332,459</u>	<u>\$32,421,711</u>
6.50%	6.50%	6.50%	6.50%	6.50%	6.50-6.75%

Warren County, Ohio

Ratio of Outstanding Debt By Type Last Ten Years

	2004	2005	2006	2007
Governmental Activities ⁽¹⁾				
General Obligation Bonds Payable	\$6,145,000	\$5,944,893	\$5,502,002	\$4,954,111
Special Assessment Bonds Payable	15,958,950	14,953,707	13,841,411	13,304,853
Tax Increment Dist. Revenue Bonds Payable	0	0	0	0
State 166 Loan Payable	6,559,979	6,738,840	6,917,700	7,099,111
OPWC Loan Payable	329,834	279,091	228,347	177,603
ODOT Loan Payable	0	0	1,000,000	1,406,261
Capital Leases	42,577	33,249	22,952	11,584
Business-type Activities ⁽¹⁾				
Mortgage Revenue Bonds Payable	\$17,291,845	\$13,067,893	\$12,253,970	\$11,415,049
OWDA Loan Payable	665,244	613,540	1,691,066	5,000,138
Long-Term Contract	1,225,140	876,135	511,552	130,694
Total Primary Government	<u>\$48,218,569</u>	<u>\$42,507,348</u>	<u>\$41,969,000</u>	<u>\$43,499,404</u>
Population ⁽²⁾				
Warren County	180,107	185,538	190,969	196,400
Outstanding Debt Per Capita	\$268	\$229	\$220	\$221
Income ⁽³⁾				
Personal (in thousands)	5,897,604	6,456,722	7,073,492	7,563,168
Percentage of Personal Income	0.82%	0.66%	0.59%	0.58%

Sources:

(1) Source: County Auditor's Office

(2) Population numbers in noncensus years are estimated and provided by the US Census Bureau. Population numbers for 2011 and 2012 previously were reported using the actual 2010 US Census Bureau population numbers. These numbers have been changed to reflect the estimated population. This correction resulted in a change to the 2011 and 2012 Outstanding Debt Per Capita.

(3) US Department of Commerce, Bureau of Economic Analysis

Warren County, Ohio

2008	2009	2010	2011	2012	2013
\$4,386,220	\$3,853,329	\$7,753,762	\$6,861,844	\$6,039,926	\$12,723,008
14,896,998	13,657,815	12,329,258	11,541,111	10,180,450	9,431,095
0	2,350,000	2,325,000	2,285,000	2,245,000	2,205,000
6,587,404	5,973,606	5,334,801	4,669,970	3,978,053	3,257,945
126,859	76,115	25,372	0	247,956	235,240
949,834	481,988	0	0	0	0
774	11,044	8,284	5,286	2,029	0
\$6,729,141	\$6,232,311	\$5,715,481	\$5,178,651	\$0	\$0
5,000,138	5,000,138	4,914,650	13,389,853	15,734,018	15,248,765
0	0	0	0	0	0
<u>\$38,677,368</u>	<u>\$37,636,346</u>	<u>\$38,406,608</u>	<u>\$43,931,715</u>	<u>\$38,427,432</u>	<u>\$43,101,053</u>
201,831	207,262	212,693	215,406	217,310	219,169
\$192	\$182	\$181	\$204	\$177	\$197
7,986,049	8,055,652	8,266,739	8,731,698	9,304,780	8,560,174
0.48%	0.47%	0.46%	0.50%	0.41%	0.50%

Warren County, Ohio

Ratios of General Bonded Debt Outstanding Last Ten Years

Year	2004	2005	2006	2007
Population ⁽¹⁾	180,107	185,538	190,969	196,400
Assessed Value ⁽²⁾	\$4,606,544,421	\$4,878,616,028	\$5,053,596,482	\$5,863,213,325
General Bonded Debt ⁽³⁾				
General Obligation Bonds	\$6,145,000	\$5,944,893	\$5,502,002	\$4,954,111
Resources Available to Pay Principal ⁽⁴⁾	\$977,024	\$1,380,998	\$3,301,855	\$4,514,111
Net General Bonded Debt	\$5,167,976	\$4,563,895	\$2,200,147	\$440,000
Ratio of Net Bonded Debt to Assessed Value	0.1122%	0.0935%	0.0435%	0.0075%
Ratio of Net Bonded Debt to Estimated Actual Value	0.0386%	0.0322%	0.0146%	0.0025%
Net Bonded Debt per Capita	\$28.69	\$24.60	\$11.52	\$2.24

Source:

- (1) Population numbers in noncensus years are estimated and provided by the US Census Bureau. Population numbers for 2011 and 2012 previously were reported using the actual 2010 US Census Bureau population numbers. These numbers have been changed to reflect the estimated population.
- (2) Source: County Auditor's Office
- (3) Includes all governmental general obligation bonded debt supported by property taxes.
- (4) Includes only Debt Service funds available for general obligation bonded debt supported by property taxes.

Warren County, Ohio

2008	2009	2010	2011	2012	2013
201,831	207,262	212,693	215,406	217,310	219,169
\$5,953,740,940	\$6,038,685,860	\$5,628,388,770	\$5,675,303,520	\$5,711,051,380	\$5,555,934,000
\$4,386,220	\$3,853,329	\$7,753,762	\$6,861,844	\$6,039,926	\$12,723,008
\$4,086,220	\$3,648,329	\$7,648,762	\$6,861,844	\$6,039,926	\$5,316,459
\$300,000	\$205,000	\$105,000	\$0	\$0	\$7,406,549
0.0050%	0.0034%	0.0019%	0.00%	0.00%	0.13%
0.0016%	0.0012%	0.0007%	0.0000%	0.0000%	0.0481%
\$1.49	\$0.99	\$0.49	\$0.00	\$0.00	\$33.79



Warren County, Ohio

*Computation of Direct and Overlapping
Debt Attributable to Governmental Activities
December 31, 2013*

<u>Jurisdiction</u>	<u>Gross Debt Outstanding</u>	<u>Percentage Applicable to Warren County</u>	<u>Amount Applicable to Warren County</u>
Direct:			
Warren County	\$27,852,288	100.00%	\$27,852,288
Overlapping:			
All Cities wholly within the County	96,384,000	100.00%	96,384,000
All Townships wholly within the County	13,645,000	100.00%	13,645,000
All School Districts wholly within the County	<u>4,100,000</u>	100.00%	<u>4,100,000</u>
Subtotal	<u>114,129,000</u>		<u>114,129,000</u>
Total	<u><u>\$141,981,288</u></u>		<u><u>\$141,981,288</u></u>

Source: Warren County Auditor

Calculation of overlap is based on percentage of valuation of the city, township or school district that lies within Warren County.

Warren County, Ohio

Debt Limitations Last Ten Years

Collection Year	2004	2005	2006	2007
<u>Total Debt</u>				
Net Assessed Valuation	\$4,606,544,421	\$4,878,616,028	\$5,053,596,482	\$5,863,213,325
Debt Limit (1)	113,663,611	120,465,401	124,839,912	145,080,333
County G.O. Debt Outstanding (2)	6,145,000	5,944,893	5,502,002	4,954,111
Less:				
Applicable Debt Service Fund Amounts	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Indebtedness Subject to Limit	<u>6,145,000</u>	<u>5,944,893</u>	<u>5,502,002</u>	<u>4,954,111</u>
Overall Legal Debt Margin	<u>\$107,518,611</u>	<u>\$114,520,508</u>	<u>\$119,337,910</u>	<u>\$140,126,222</u>
	94.59%	95.07%	95.59%	96.59%
<u>Unvoted Debt</u>				
Net Assessed Valuation	\$4,606,544,421	\$4,878,616,028	\$5,053,596,482	\$5,863,213,325
Legal Debt Limitation (%) (1)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	46,065,444	48,786,160	50,535,965	58,632,133
Net Indebtedness Subject to Limit	<u>6,145,000</u>	<u>5,944,893</u>	<u>5,502,002</u>	<u>4,954,111</u>
Overall Legal Debt Margin	<u>\$39,920,444</u>	<u>\$42,841,267</u>	<u>\$45,033,963</u>	<u>\$53,678,022</u>

(1) Direct Debt Limitation based upon Section 133, The Uniform Bond Act of the Ohio Revised Code.
3.0% of the first \$100,000,000 assessed valuation plus
1.5% on excess of \$100,000,000, not in excess of \$300,000,000, plus
2.5% on the amount in excess of \$300,000,000

(2) Warren County Auditor's Office. Excludes general obligation debt reported in the Enterprise Funds.
Excludes the following debt service funds: Special Assessment Fund and the portion of the
State 166 Loan within the Tax Increment Financing Fund.

Source: County Auditor's Office

Warren County, Ohio

2008	2009	2010	2011	2012	2013
\$5,953,740,940	\$6,038,685,860	\$5,628,388,770	\$5,675,303,520	\$5,711,051,380	\$5,555,934,000
147,343,524	149,467,147	139,209,719	140,382,588	141,276,285	137,398,350
4,386,220	3,853,329	7,753,762	6,861,844	6,039,926	12,723,008
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>4,386,220</u>	<u>3,853,329</u>	<u>7,753,762</u>	<u>6,861,844</u>	<u>6,039,926</u>	<u>12,723,008</u>
<u>\$142,957,304</u>	<u>\$145,613,818</u>	<u>\$131,455,957</u>	<u>\$133,520,744</u>	<u>\$135,236,359</u>	<u>\$124,675,342</u>
97.02%	97.42%	94.43%	95.11%	95.72%	90.74%
\$5,953,740,940	\$6,038,685,860	\$5,628,388,770	\$5,675,303,520	\$5,711,051,380	\$5,555,934,000
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
59,537,409	60,386,859	56,283,888	56,753,035	57,110,514	55,559,340
4,386,220	3,853,329	7,753,762	6,861,844	6,039,926	12,723,008
<u>\$55,151,189</u>	<u>\$56,533,530</u>	<u>\$48,530,126</u>	<u>\$49,891,191</u>	<u>\$51,070,588</u>	<u>\$42,836,332</u>

Warren County, Ohio

Pledged Revenue Coverage Last Ten Years

	2004	2005	2006	2007
Water System Bonds (1)				
Gross Revenues (2)	\$8,343,118	\$9,885,270	\$9,590,838	\$11,628,964
Direct Operating Expenses (3)	6,968,951	6,794,196	7,125,885	7,963,596
Net Revenue Available for Debt Service	1,374,167	3,091,074	2,464,953	3,665,368
Annual Debt Service Requirement	1,881,393	1,375,090	1,375,620	1,373,526
Coverage Excluding Tap-in Fees	0.73	2.25	1.79	2.67
Tap-in Fees (4)	3,685,089	6,122,509	4,236,843	3,701,775
Coverage Including Tap-in Fees	2.69	6.70	4.87	5.36
Sewer System Bonds (1)				
Gross Revenues (2)	\$6,932,942	\$8,232,064	\$7,514,417	\$7,783,496
Direct Operating Expenses (3)	5,841,063	6,955,319	6,856,439	6,597,254
Net Revenue Available for Debt Service	1,091,879	1,276,745	657,978	1,186,242
Annual Debt Service Requirement	766,855	357,895	0	0
Coverage	1.42	3.57	N/A	N/A
Tap-in Fees (4)	2,933,621	3,923,904	2,974,478	2,045,308
Coverage Including Tap-in Fees	5.25	14.53	N/A	N/A
Special Assessment Bonds (1)				
Special Assessment Collections	\$1,955,006	\$1,909,494	\$1,865,748	\$1,818,870
January 1 Restricted Fund Balance to pay Debt Service	1,834,310	1,890,556	1,890,303	1,862,178
Debt Service				
Principal	1,001,000	1,076,820	1,112,296	1,096,558
Interest	897,760	832,927	781,256	723,305
Coverage	2.00	1.99	1.98	2.02
Tax Increment Financing (TIF)				
Bonds (1) & (5)				
Collections	\$860,627	\$1,013,324	\$2,391,453	\$3,146,387
January 1 Restricted Fund Balance to pay Debt Service	683,757	977,024	1,380,988	3,301,855
Debt Service				
Principal	250,000	285,000	300,000	395,000
Interest	297,423	386,038	201,850	192,850
Coverage	2.82	2.97	7.52	10.97

Source: County Auditor's Office

(1) Additional Information on the various bond issues can be found in Note 14.

(2) Gross revenues include operating revenues plus interest income.

(3) Direct operating expenses include operating expenses less depreciation.

(4) Tap-in fees are the initial fee to new customers for connection to the existing system and are accounted for as nonoperating revenues - capital contributions - tap in fees. The Bond Council for the County is of the opinion that tap-in fees should be included in the calculation for enterprise revenue bond coverage.

(5) In 2005 both the Water and Sewer TIF bonds were refunded. The principal amount of the refunding portion is not reflected in the 2005 principal payment amount when calculating coverage.

Warren County, Ohio

2008	2009	2010	2011	2012	2013
\$10,791,275	\$10,019,256	\$11,003,831	\$9,862,623	\$10,441,348	\$9,613,585
8,169,088	7,764,584	7,921,008	7,648,931	8,526,501	7,711,903
2,622,187	2,254,672	3,082,823	2,213,692	1,914,847	1,901,682
1,378,950	780,470	784,223	786,295	781,870	0
1.90	2.89	3.93	2.82	2.45	N/A
2,452,235	1,795,667	1,714,150	2,636,665	2,103,466	2,367,417
3.68	5.19	6.12	6.17	5.14	N/A
\$7,951,392	\$7,531,172	\$8,028,278	\$7,606,032	\$8,316,165	\$8,307,475
7,524,961	7,170,707	6,761,398	6,873,776	6,646,793	6,517,435
426,431	360,465	1,266,880	732,256	1,669,372	1,790,040
0	0	0	0	0	0
N/A	N/A	N/A	N/A	N/A	N/A
1,704,983	1,388,747	1,171,558	846,579	813,710	1,300,873
N/A	N/A	N/A	N/A	N/A	N/A
\$1,823,300	\$2,007,058	\$1,870,239	\$1,599,255	\$1,354,407	\$1,407,328
1,860,983	1,821,508	1,797,320	1,652,259	1,288,155	719,109
1,162,855	1,239,183	1,328,557	1,343,957	1,360,661	1,060,356
699,921	792,062	686,743	619,402	562,792	492,379
1.98	1.88	1.82	1.66	1.37	1.37
\$3,216,753	\$3,120,033	\$3,366,276	\$2,432,983	\$2,142,123	\$0
5,860,392	7,681,422	9,126,492	10,549,093	11,043,489	11,251,872
946,517	1,028,798	1,453,805	1,419,831	1,481,917	1,545,107
449,206	646,165	486,884	521,743	451,822	364,230
6.50	6.45	6.44	6.69	6.82	5.90

Warren County, Ohio

Demographic and Economic Statistics Last Ten Years

Calendar Year	2004	2005	2006	2007
Population (4)				
Warren County	180,107	185,538	190,969	196,400
Income (2)				
Total Personal (in thousands)	5,897,604	6,456,722	7,073,492	7,563,168
Per Capita (2) (a)	32,745	34,800	37,040	38,509
Unemployment Rate (3)				
Federal	6.0%	5.5%	4.6%	4.6%
State	6.1%	6.0%	5.5%	5.6%
Warren County	4.5%	4.4%	4.9%	4.6%
Civilian Work Force Estimates (3)				
State	5,875,300	5,900,400	5,934,000	5,976,500
Warren County	99,200	100,200	105,600	107,800
Total Retail Sales (thousands) (5)				
Warren County	2,205,173	2,254,236	2,497,924	2,675,288
Employment Distribution by Occupation (1) (a)				
Manufacturing	18,386	19,187	20,099	20,900
Education	2,335	2,335	2,780	2,900
Service	8,790	9,378	10,113	10,864
Retail	7,709	8,215	8,215	8,215
Medical	4,650	4,804	5,049	7,137
Construction	6,547	6,243	6,161	5,895
Financial	7,054	7,548	8,798	9,151
Restaurants/Accommodations	12,371	13,137	14,482	14,826
Daytime Population (1)	67,842	70,847	75,697	79,888

Sources:

(1) Warren County Office of Economic Development

(a) Data starting in 2004 may be higher/lower than expected due to a change in how companies reported business information from previous years. NAICS codes were utilized for 2004-2008, creating some differences in reporting categories and patterns. Employment Distribution by Occupation Statistics are reflective of January of each year. In 2009 information was gathered from the Employment & Wage Industry Tool, Ohio Dept. of Job and Family Service.

(2) US Department of Commerce, Bureau of Economic Analysis information is only available through 2009 for the presentation of 2010 statistics, the County is using the latest information available.

(a) Per Capita Income is only available by County, Total Personal Income is a calculation

(3) State Department of Labor Statistics

(4) Population numbers in noncensus years are estimated and provided by the US Census Bureau. Population numbers for 2011 and 2012 previously were reported using the actual 2010 US Census Bureau population numbers. These numbers have been changed to reflect the estimated population. This correction resulted in a change to the 2011 and 2012 Total Personal Income (in thousands).

(5) Warren County Auditor's Office

Warren County, Ohio

2008	2009	2010	2011	2012	2013
201,831	207,262	212,693	215,406	217,310	219,169
7,986,049	8,055,652	8,266,739	8,731,698	9,304,780	8,560,174
39,568	38,867	38,867	40,536	42,818	39,057
5.8%	9.3%	9.6%	8.9%	8.1%	7.0%
6.8%	10.2%	10.1%	8.6%	7.2%	7.0%
5.5%	8.8%	8.9%	7.6%	6.3%	6.0%
5,986,400	5,970,200	5,897,600	5,806,000	5,747,900	5,766,000
108,500	109,300	108,300	109,200	109,100	110,800
2,661,541	2,620,394	2,720,949	2,836,263	3,062,820	3,270,480
18,071	12,843	10,977	11,142	10,284	12,068
2,900	2,336	1,612	4,440	8,697	15,349
27,449	11,049	17,013	14,225	15,620	26,433
10,023	14,044	9,439	13,024	22,604	16,405
12,574	6,241	6,205	5,389	6,533	5,777
7,217	2,137	2,198	3,065	3,734	3,559
9,878	4,015	4,026	5,256	5,214	5,027
16,402	12,410	10,681	7,105	8,814	5,850
104,514	65,075	62,151	63,646	81,500	90,468



Warren County, Ohio

Principal Employers Current Year and Nine Years Ago

Employer	Nature of Business	2013		
		Number of Employees	Rank	Percentage of Total Employment
Proctor & Gamble	Pharma/Product Research and Development	1,920	1	2.10%
Community Insurance (WellPoint)	Insurance Services	1,900	2	2.08%
Macy's Credit & Customer Services	Consumer Credit Services	1,900	3	2.08%
Luxottica Retail	Optical Goods	1,858	4	2.03%
Atrium Medical Center	Healthcare Services	1,600	5	1.75%
Cintas Corporation	Business Services	1,052	6	1.15%
Cincinnati Premium Outlet	Retail	1,000	7	1.09%
Otterbein Retirement Living Communities	Aging/Senior Services	900	8	0.98%
L-3 Cincinnati Electronics	Advanced Manufacturing	715	9	0.78%
ADVICS	Automotive Braking Systems	615	10	0.67%
Total		<u>13,460</u>		
Total Employment within the County		<u><u>106,100</u></u>		

Employer	Nature of Business	2004		
		Number of Employees	Rank	Percentage of Total Employment
Financial & Credit Services Group	Mortgage & Credit Services	2,417	1	2.51%
Proctor & Gamble Health Care Research	Pharmaceuticals Research & Dev	2,400	2	2.49%
G.E. Capital Consumer Card Company	Mortgage & Credit Services	1,865	3	1.93%
Cintas Corporation	Uniform & Credit Services	1,800	4	1.87%
Anthem Blue Cross & Blue Shield	Pharmaceuticals Research & Dev	1,300	5	1.35%
Blackhawk Automotive Plastics Inc	Automotive Part Manufacturer	733	6	0.76%
Siemens Business Services	Technology Solutions	500	7	0.52%
SEI Brakes	Automotive Part Manufacturer	500	8	0.52%
Portion Pac	Packaged Food Products	483	9	0.50%
UBE Automotives , Inc	Automotive Part Manufacturer	458	10	0.48%
Total		<u>12,456</u>		
Total Employment within the County		<u><u>96,400</u></u>		

Sources: Warren County Office of Economic Development - 2013
Warren County Annual Information Statement - 2005

Warren County, Ohio

Full Time Equivalent Employees by Function Last Ten Years

	2004	2005	2006	2007
Governmental Activities				
General Government				
Legislative and Executive				
Commissioners	7	8	8	8
Auditor	18	17	18	17
Treasurer	7	7	7	7
Prosecuting Attorney	26	31	29	29
Recorder	15	15	14	13
Board of Elections	12	11	8	8
Data Processing	34	31	29	29
Records Center	6	6	7	7
Facilities Management	45	45	48	48
Rural Zoning	2	3	3	3
Tax Maps	7	6	7	7
Office of Management and Budget	7	8	8	8
Real Estate Assessment	10	10	9	9
Delinquent Real Estate Tax and Assessment (1)	4	7	9	13
Judicial				
Common Pleas Court (2)	24	32	27	26
Domestic Relations	12	12	8	9
Juvenile Court	18	20	17	17
Probate Court	10	9	8	9
Clerk of Courts	18	19	17	17
Municipal Court	11	12	9	8
Criminal Prosecutors	3	3	3	3
County Court	11	3	4	4
County Court Clerk	1	12	12	13
Law Library/Notary Public	1	1	1	1
Notary Public	1	1	1	1
Certificate of Title Administration	15	15	15	16
County Court Special Projects	1	2	2	3
Mental Health Grant	0	0	0	0

Warren County, Ohio

2008	2009	2010	2011	2012	2013
7	7	7	7	7	7
16	14	13	15	13	17
7	7	7	7	7	7
32	34	31	32	32	32
13	13	13	13	12	12
8	9	8	9	9	10
31	30	30	28	28	27
7	5	5	5	5	6
48	43	43	41	38	42
0	0	0	0	0	0
6	6	5	5	5	5
8	8	8	8	8	8
10	11	11	11	12	9
13	13	16	17	3	3
31	32	30	34	22	23
9	9	9	9	9	9
16	15	18	18	18	19
10	9	9	9	8	9
17	17	17	17	16	16
9	9	9	9	9	9
3	3	3	3	3	3
4	4	4	5	4	3
13	13	13	13	13	12
1	1	0	0	0	0
1	0	1	1	1	1
15	14	16	16	16	16
3	4	5	4	4	3
0	1	0	1	0	0

(Continued)

Warren County, Ohio

Full Time Equivalent Employees by Function Last Ten Years

	2004	2005	2006	2007
Public Safety				
Coroner	3	3	3	3
Sheriff	160	163	177	182
Building Regulation	14	14	13	13
Adult Probation	3	1	2	4
Juvenile Probation	13	15	15	14
Juvenile Detention	22	22	24	24
Communication Dispatch	34	34	37	41
Telecommunications	12	13	15	16
Crime Victim Grant	2	2	2	2
Youth Services Subsidy Public Safety (2)	30	28	30	31
Emergency Management	2	2	1	1
County Court Probation Department (2)	5	5	6	5
Indigent Guardianship (2)	0	0	1	1
TASC Grant	4	4	4	4
Hazardous Materials Emergency	1	1	2	2
Municipal Victim Witness	0	0	0	2
Public Works				
Engineer	46	47	44	45
Water	34	35	37	40
Sewer	32	32	35	37
Storm Water	0	0	0	0
Health				
Dog and Kennel	4	5	4	4
Warren County Solid Waste District	3	3	3	3
Human Services				
BDD	282	191	184	185
Jobs and Family Services	44	45	49	49
Children's Services Board	47	49	46	47
Workforce Investment Act	7	7	7	7
Child Support Enforcement Agency	52	57	55	54
Veteran Services	12	13	7	9
Community and Economic Development	2	3	5	6
	<u>1,196</u>	<u>1,140</u>	<u>1,136</u>	<u>1,164</u>

Source: Warren County Data Processing

(1) In 2012, 14 of the employees formerly counted in this department, are now having their salaries split between this department and the general fund. They are now included in the general fund counts.

(2) In 2011, several funds were reclassified from a judicial government type to a public safety government type. The reclassification included the following special revenue funds: Youth Service Subsidy, County Court Probation, and Indigent Guardianship. In addition, one general fund department, Common Pleas Probation was also reclassified. This is reflected in the counts for 2004-2011.

Warren County, Ohio

2008	2009	2010	2011	2012	2013
3	3	3	3	4	4
183	183	185	193	187	194
15	12	12	12	12	12
5	7	11	8	24	27
13	14	14	12	15	14
22	22	22	21	24	23
38	38	35	34	32	32
18	19	18	21	21	20
2	2	2	2	2	2
31	31	30	29	31	37
1	1	6	5	9	7
4	4	4	4	4	4
1	1	1	0	2	0
4	3	3	5	5	4
1	1	0	0	0	0
2	2	3	3	3	2
44	44	43	44	43	43
38	36	36	37	37	40
36	36	34	30	31	29
1	0	1	0	1	1
4	4	4	4	4	4
3	3	3	3	3	3
181	194	205	204	198	199
47	43	41	40	41	38
47	44	39	42	41	42
7	9	10	10	9	10
55	54	54	50	50	51
9	8	9	10	9	13
5	5	4	4	4	4
1,158	1,154	1,163	1,167	1,148	1,167

Warren County, Ohio

Operating Indicators by Function Last Ten Years

	2004	2005	2006	2007
Governmental Activities				
General Government				
Legislative and Executive				
Commissioners				
Number of Resolutions	1,962	2,097	2,267	2,193
Number of Public Hearings	22	28	31	30
Auditor				
Number of Non-exempt Conveyances	8,146	8,598	7,682	6,116
Number of Exempt Conveyances	3,415	3,357	3,139	2,952
Number of Real Estate Transfers	11,561	11,955	10,821	9,068
Number of General Warrants Issued - see F below	35,243	36,120	38,429	39,146
Number of Payroll Warrants Issued	35,645	35,307	33,635	34,387
Number of Receipt Payins Issued	6,033	5,859	5,802	6,627
Number of Dog Licenses Issued	22,381	23,046	24,316	25,067
Treasurer				
Number of Parcels Billed - see C below	75,364	77,746	80,427	83,539
Number of Parcels Collected - see C below	69,415	69,773	73,021	81,158
Return on Portfolio as of December 31st	2.24%	3.76%	4.92%	4.93%
Prosecuting Attorney				
Criminal Cases - Common Pleas	807	970	1,036	903
Criminal/Traffic Cases - Juvenile Court	4,873	5,416	3,895	3,644
Criminal/Traffic Cases - County Court	8,218	7,774	7,857	9,470
Board of Elections				
Number of Registered Voters	125,165	127,891	127,843	127,130
Number of Voters Last General Election	95,512	59,334	70,660	37,039
Percentage of Register Voters that Voted	76.31%	46.39%	55.27%	29.13%
Recorder				
Number of Deeds Recorded	12,616	13,017	11,704	9,999
Number of Mortgages Recorded	23,391	22,054	19,238	15,248
Number of Military Discharges Recorded	23	17	21	24
Facilities Management - see D below				
Number of Buildings	14	15	15	15
Square Footage of Buildings	447,082	458,405	458,405	458,405
Total Acreage	A	A	A	A

Warren County, Ohio

2008	2009	2010	2011	2012	2013
2,058	1,857	2,026	1,867	1,862	1,999
20	39	26	17	28	24
4,934	4,389	4,624	4,123	5,040	5,517
2,762	2,666	2,349	2,682	2,802	3,012
7,696	7,055	6,973	6,805	7,842	8,529
39,437	39,072	36,161	35,249	33,702	46,326
35,657	35,796	36,327	35,494	35,923	35,794
7,493	8,953	9,139	8,843	9,354	10,188
26,508	27,004	28,151	28,815	29,038	28,608
85,715	87,290	87,904	88,018	88,720	89,065
86,960	85,707	86,442	86,442	87,416	87,797
3.66%	2.00%	1.41%	0.98%	0.72%	1.01%
1,080	853	891	880	955	925
2,864	2,864	2,653	2,546	2,866	2,958
8,098	7,477	6,184	6,644	7,069	6,737
140,988	142,617	135,490	139,093	146,374	144,023
106,951	60,167	81,631	72,132	111,757	35,880
75.86%	42.19%	60.25%	51.86%	76.35%	24.91%
8,422	7,738	7,853	7,508	8,313	9,220
11,833	15,322	13,683	12,391	15,120	12,743
21	17	25	29	8	228
16	A	A	18	23	23
462,005	A	A	473,232	474,344	474,344
A	A	A	A	406	406

(Continued)

Warren County, Ohio

Operating Indicators by Function Last Ten Years

	2004	2005	2006	2007
Data Processing				
GIS Group				
Number of GIS Outside Requests	409	412	503	263
Number of Internal GIS Users	23	29	50	53
Systems Development Group				
Number of Outside Requests	114	135	129	104
Number of Users Supported	391	393	763	763
Web Group				
Number of Sites Maintained	25	28	29	30
Support Group				
Number of Departments Supported	51	51	52	52
Number of Help Desk Work Orders	3,261	3,493	3,209	2,450
Office of Management and Budget				
Number of Workers' Compensation Claims	74	76	82	84
Judicial				
Common Pleas Court				
Number of Civil Cases Filed	1,636	1,896	2,125	2,659
Number of Criminal Cases Filed	802	977	955	881
Probate Court				
Number of Estates Filed	656	624	617	657
Number of Guardianships Filed	138	159	131	138
Number of Marriages Filed	1,101	1,100	1,108	1,093
Juvenile Court				
Number of Civil Cases Filed	1,453	1,771	1,610	1,577
Number of Adult Cases Filed	73	113	182	256
Number of Delinquent Cases Filed	1,714	1,788	2,047	1,813
Common Pleas Court				
Franklin				
Number of Civil Cases Filed	788	779	643	658
Number of Criminal and Traffic Cases Filed	6,780	6,198	7,507	6,338
Number of Small Claims Cases Filed	71	62	55	53
Lebanon				
Number of Civil Cases Filed	731	809	849	889
Number of Criminal and Traffic Cases Filed	4,989	5,991	5,805	5,706
Number of Small Claims Cases Filed	495	424	363	386
Mason				
Number of Civil Cases Filed	983	1,057	1,084	1,191
Number of Criminal and Traffic Cases Filed	7,370	7,399	8,018	7,355
Number of Small Claims Cases Filed	84	75	93	81

Warren County, Ohio

2008	2009	2010	2011	2012	2013
357	299	248	226	216	280
57	59	65	70	73	78
141	135	122	116	82	84
782	806	836	864	867	929
32	32	30	32	35	43
53	53	53	53	55	55
2,834	2,366	2,657	3,588	3,423	3,490
72	65	68	62	39	47
2,987	2,885	2,760	2,632	3,419	3,147
828	782	810	819	899	877
686	658	711	711	705	784
145	121	126	103	149	131
1,110	1,141	1,034	1,114	1,108	1,090
1,858	2,129	1,914	2,265	1,713	1,947
175	189	145	122	97	190
1,439	1,259	1,251	1,223	1,281	1,247
965	632	601	659	626	524
6,180	6,014	8,273	8,052	7,170	6,322
99	98	49	42	37	41
985	835	853	826	754	535
5,275	4,212	5,428	5,566	5,187	5,063
336	252	210	96	81	56
1,303	1,271	1,322	1,018	1,058	827
8,538	7,831	8,675	7,090	7,783	9,148
125	93	85	76	118	110

(Continued)

Warren County, Ohio

Operating Indicators by Function Last Ten Years

	2004	2005	2006	2007
Clerk of Courts				
Number of Domestic Relations Cases Filed	858	825	844	822
Number of Civil Cases Filed	1,678	1,898	2,125	2,659
Number of Criminal Cases Filed	1,064	1,248	950	881
Number of Domestic Violence Cases Filed	387	500	496	499
Number of Civil Stalking Cases Filed	164	233	234	300
Number of Appeals Filed	150	134	147	148
Number of Certificates of Judgement Filed	1,284	1,931	2,225	2,754
Number of Executions Filed	96	169	111	88
Number of Notary Commissions	505	513	603	534
Number of Passport Applications	1,116	1,407	1,749	1,987
Number of Expungements	12	15	18	28
Domestic Relations				
Number of DR Cases Filed	846	845	895	860
Number of Protective Orders	386	500	495	499
Law Library				
Number of Volumes in Collection	5,385	5,504	5,609	5,696
Public Safety				
Building Department-moved from Public Works to Public Safety				
Number of Permits Issued	3,360	3,250	2,830	2,527
Number of Inspections Performed	35,985	37,125	31,831	21,639
Sheriff				
Jail Operations				
Average Daily Jail Census	190	196	219	232
Prisoners Booked	4,346	4,466	5,101	5,613
Prisoners Released	4,374	4,408	5,099	5,611
Average Jail Stay	31	30	30	28
Enforcement				
Number of Accident Reports	1,005	1,070	1,051	1,921
Number of Citations Issued	4,579	6,014	5,065	5,661
Number of Warrants Served	2,290	2,314	2,583	2,304
Number of Calls for Service	60,268	62,266	61,142	60,946
Number of Transport Miles	95,846	156,564	257,441	293,218
Number of Court Security Hours	4,779	5,212	6,521	6,740
Number of Registered Sex Offenders	166	194	251	362
Probation				
Average Daily Case Load	671	829	913	1,014
Electronic Monitoring	A	A	A	A
Pretrial Services	A	A	A	A
Emergency Services				
Number of Calls for Service	146,272	160,860	162,179	169,714
Number of 9-1-1 Calls	22,971	24,431	27,240	30,385
Coroner				
Number of Cases Investigated	278	309	314	328

Warren County, Ohio

2008	2009	2010	2011	2012	2013
865	828	982	922	838	825
2,987	2,888	2,760	2,362	2,199	1,736
827	814	808	841	946	937
445	491	522	426	433	427
232	286	308	271	275	161
153	166	127	139	129	137
3,390	4,128	4,384	4,586	4,968	4,041
87	253	182	221	244	203
644	537	561	546	563	569
2,327	2,098	2,785	3,497	4,628	5,018
38	39	57	29	52	71
862	827	979	921	837	824
445	491	522	426	433	428
5,832	5,840	5,882	5,963	5,914	5,929
2,110	1,811	1,889	2,049	2,203	2,594
17,328	15,332	11,327	15,544	16,426	15,818
255	255	257	260	258	257
5,802	5,742	6,195	5,786	5,764	5,486
5,800	5,756	6,184	5,674	5,722	5,501
25	28	13	14	16	33
1,177	964	1,464	1,240	1,321	1,455
3,323	3,195	3,800	3,314	3,813	5,556
1,965	2,299	2,605	2,573	2,582	2,703
65,783	84,908	72,605	68,420	71,584	74,053
261,742	273,646	292,399	224,664	164,358	176,593
6,693	3,397	5,268	2,856	2,774	3,152
398	521	537	391	391	357
1,201	1,019	1,230	1,470	1,257	1,408
70	120	180	247	233	232
80	120	140	152	131	288
186,604	197,761	222,415	210,683	209,905	208,168
28,548	28,410	53,318	53,988	55,929	50,735
504	573	620	658	731	740

(Continued)

Warren County, Ohio

Operating Indicators by Function Last Ten Years

	2004	2005	2006	2007
Public Works				
Engineer				
Miles of Road Resurfaced	15.38	24.42	5.80	13.36
Number of Bridges Replaced/Improved	5	1	3	4
Number of Culverts Built/Replaced/Improved	1	1	2	1
Sewer District				
Average Daily Sewage Treated (mgd)	4.46	5.13	5.62	6.07
Number of Tap-ins	990	1,119	559	466
Number of Customers	16,805	17,924	18,483	18,949
Water District				
Average Daily Water Treated (mgd)	5.96	6.48	6.11	7.15
Average Daily Water Billed (mgd) - see B below	6.81	8.02	7.68	8.80
Number of Tap-ins	1,376	1,271	949	699
Number of Customers	22,477	23,748	24,697	25,396
Human Services				
BDD				
Clients Enrolled in:				
Family Services	271	288	263	239
Early Intervention Program	161	130	175	184
Respite Services	264	288	263	239
Clients Assisted with:				
Employment Planning	89	78	31	24
Community Employment	104	93	112	115
Organizational Employment	145	146	152	185
Transition School to Work	24	27	28	29
Job and Family Services -				
Recipients Receiving Ohio Works First - see G below	436	373	414	389
Recipients Receiving Day Care - see G below	286	381	508	616
Recipients Receiving Food Stamps - see G below	3,647	3,666	3,911	3,903
Recipients Receiving Medicaid - see G below	9,595	11,187	11,358	10,756
Recipients Receiving Disability Assistance (DA)	60	71	75	91
-See G Below				
Assistance Groups Receiving Prevention,				
Retention and Contingency Program -see G below	219	114	74	104
Job Placements thru Jobs Program	186	154	188	116
Clients Served in Agency	18,554	14,469	18,495	18,837

Warren County, Ohio

2008	2009	2010	2011	2012	2013
15.73	14.20	19.34	6.84	11.38	11.55
5	4	5	4	8	3
0	1	1	0	3	2
6.54	6.69	6.13	6.47	5.74	5.66
358	247	177	137	132	204
19,307	19,554	19,731	19,868	20,000	20,204
5.98	5.82	6.66	6.27	6.27	5.55
8.40	7.90	8.50	7.80	8.10	7.43
486	389	315	318	371	467
25,882	26,271	26,586	26,904	27,275	27,742
243	222	212	253	165	199
181	149	181	232	219	204
243	222	212	253	165	199
42	27	25	25	38	33
63	70	75	64	51	61
243	260	241	236	217	211
30	36	69	80	104	133
478	727	937	957	667	668
658	623	589	621	809	582
4,859	7,544	9,572	10,523	10,119	9,761
11,716	13,841	15,828	18,065	18,386	18,292
100	88	80	79	71	58
59	50	16	13	3	2
174	264	105	A	A	A
20,063	23,057	22,080	18,320	18,953	18,195

(Continued)

Warren County, Ohio

Operating Indicators by Function Last Ten Years

	2004	2005	2006	2007
Children's Services				
Average Client Count - Foster Care	131	103	75	89
Adoptions Finalized	7	11	15	2
New Investigations	707	768	824	648
Child Support Enforcement Agency				
Average Number of Active Support Orders	8,812	9,157	9,598	9,801
Percentage Collected	75%	75%	73%	74%
Veteran Services				
Number of Clients Assisted - see E below	1,240	1,370	1,510	3,318
Amount of Financial Assistance Paid	442,455	362,765	549,455	614,077
Community and Economic Development				
Number of Jobs Created	581	1,191	1,109	1,641
Number of Jobs Retained	A	A	1,277	1,747
Number of Projects	10	26	21	36
Total Project Investment	\$113.9 M	\$257.2 M	\$298.3 M	\$133.3 M

Source: County Auditor's Office

A - Information not available

B - Warren County purchases water from other entities, therefore, the amount billed is more than the average daily water treated.

C - Collection year

D - Name changed from Building and Grounds to Facilities Management in 2012.

E - For 2012, the method of counting the number of clients assisted changed from counting every time someone came in during the year for assistance, to counting each client only one time regardless of the number of times they received assistance during the year.

F - Increase in General Warrants is due to the direct deposit of bi-weekly HSA employee contributions to each individual account versus previously issued to bank in one amount & distributed to each account.

G - Previously, statistics were reported in a cumulative format. For 2013 and prior years, the numbers were corrected to reflect average annual recipients per category based on ODJFS reporting.

Warren County, Ohio

2008	2009	2010	2011	2012	2013
83	80	135	101	114	129
8	5	4	8	10	12
723	741	666	715	690	607
9,916	10,214	11,384	11,636	12,100	12,138
75%	74%	75%	73%	74%	75%
4,338	4,305	2,144	2,591	842	610
702,172	727,502	441,472	475,570	420,277	326,212
1,714	2,250	1,709	1,849	1,934	2,545
3,012	2,552	2,643	1,875	772	1,059
36	32	36	38	20	34
\$279.4 M	\$175.6 M	\$49.6 M	\$70.9 M	\$283.4 M	203.4 M

Warren County, Ohio

Capital Asset Statistics by Function Last Ten Years

	2004	2005	2006	2007
Governmental Activities				
General Government				
Judicial				
Buildings, Structures and Improvements	\$0	\$0	\$0	\$0
Machinery and Equipment	\$325,597	\$325,597	378,526	378,526
Legislative				
Land	1,880,508	1,953,215	2,302,715	2,302,715
Land Improvements	488,516	488,516	488,516	488,516
Buildings, Structures and Improvements	45,745,003	47,536,434	47,977,216	48,653,854
Machinery and Equipment	2,753,815	2,927,351	3,322,303	3,493,278
Public Safety				
Land	101,500	101,500	101,500	101,500
Land Improvements	8,000	8,000	8,000	8,000
Buildings, Structures and Improvements	2,683,399	2,683,399	2,683,399	2,683,399
Machinery and Equipment	5,143,598	5,302,403	5,472,444	5,850,044
Public Works				
Land	2,854,243	2,894,105	3,441,008	3,451,366
Machinery and Equipment	3,048,621	3,151,610	3,436,278	3,673,884
Infrastructure	57,293,748	61,363,315	64,631,866	57,234,272
Health				
Machinery and Equipment	145,510	153,496	152,766	154,771
Human Services				
Land	79,200	79,200	79,200	79,200
Buildings, Structures and Improvements	271,909	271,909	271,909	723,363
Machinery and Equipment	2,554,208	2,269,080	2,180,732	1,973,980
Construction in Progress	5,074,122	3,990,321	7,794,468	8,977,025

Warren County, Ohio

2008	2009	2010	2011	2012 (2)	2013
\$0	\$0	\$69,408	\$69,408	\$69,408	\$69,408
339,848	305,025	305,025	305,025	305,025	335,636
3,759,545	3,759,545	4,019,555	4,625,437	6,489,066	6,537,866
488,516	488,516	488,516	488,516	507,516	507,516
49,267,067	53,664,383	53,664,384	54,714,930	54,663,576	54,762,512
3,636,268	4,146,690	4,146,690	4,273,099	3,108,006	3,433,731
101,500	80,000	80,000	80,000	80,000	80,000
8,000	8,000	8,000	22,995	22,995	22,995
2,513,382	1,748,311	1,342,359	1,297,113	1,352,267	1,352,267
6,319,830	8,409,436	7,993,540	8,470,365	9,040,127	9,777,454
4,021,319	4,068,057	4,144,924	4,238,149	4,238,149	4,821,496
3,940,248	3,961,194	4,099,263	4,199,030	4,304,067	4,555,773
63,249,496	65,078,062	68,962,093	70,724,975	75,065,746	80,114,389
154,771	152,321	152,321	155,105	155,105	155,105
79,200	79,200	274,729	274,729	274,729	274,729
723,363	723,363	1,057,834	1,057,834	1,057,834	1,057,834
1,989,550	2,008,934	2,604,413	2,517,362	2,395,497	2,457,131
7,066,010	3,393,176	5,277,780	8,630,236	10,401,332	12,877,630

(Continued)

Warren County, Ohio

Capital Asset Statistics by Function Last Ten Years

	2004	2005	2006	2007
Business-Type Activities				
Utilities				
Water				
Land	1,746,342	1,746,342	1,746,342	1,746,342
Land Improvements	59,957,532	63,205,461	70,727,589	76,431,500
Buildings, Structures and Improvements	26,828,071	26,828,071	27,583,328	28,042,967
Machinery and Equipment	1,143,676	1,261,420	1,399,147	1,701,473
Construction in Progress	871,594	3,069,075	5,027,181	18,494,552
Sewer				
Land	406,165	406,165	406,165	406,165
Land Improvements	74,163,347	77,898,626	83,984,282	88,418,787
Buildings, Structures and Improvements	28,412,516	28,643,632	29,032,380	29,015,576
Machinery and Equipment	1,709,685	1,811,555	2,079,744	2,605,820
Construction in Progress	11,469	231,938	875,462	2,266,158
Storm Water				
Machinery and Equipment	(1)	(1)	(1)	24,793

Source: County Auditor's Office

- (1) Storm Water Fund created in 2004. First asset purchased in 2007
- (2) In 2012 the threshold for Buildings, Structures, Building Improvements or Infrastructure was increased from \$10,000 to \$100,000.
Existing assets under the \$100,000 threshold were not disposed.

Warren County, Ohio

<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012 (2)</u>	<u>2013</u>
1,746,342	1,745,426	1,795,654	1,805,956	1,824,366	1,824,366
83,314,971	83,377,256	95,777,965	99,127,182	101,970,035	102,932,040
29,008,512	30,990,892	41,823,798	43,385,563	43,385,563	44,281,296
1,754,801	1,778,129	1,763,134	1,738,514	1,720,755	1,756,816
20,920,071	25,710,336	5,435,607	4,353,421	4,448,923	6,657,663
406,165	406,165	406,165	406,165	406,165	406,165
91,541,584	93,175,275	93,897,672	94,266,602	94,383,775	94,590,807
29,353,826	29,640,922	29,640,924	29,640,923	29,640,923	60,959,557
2,919,529	3,251,574	3,251,571	3,216,790	3,098,282	3,228,553
2,581,059	3,515,344	18,006,768	29,255,450	32,482,233	726,645
24,793	24,793	24,793	24,793	24,793	24,793





Dave Yost • Auditor of State

WARREN COUNTY
TABLE OF CONTENTS

TITLE	PAGE
Independent Auditor's Report	Under Separate Cover
Comprehensive Annual Financial Report	Under Separate Cover
Federal Awards Expenditure Schedule.....	1
Notes to the Federal Awards Expenditure Schedule	5
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	9
Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133	11
Schedule of Findings.....	15

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WARREN COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2012

Federal Grantor, Pass-Through Grantor, Program Title/Name	CFDA Number	Pass-Through Entity Number or Grant Year	Federal Expenditures
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
<i>Passed Through Ohio Department of Education:</i>			
<u>Nutrition Cluster</u>			
National School Breakfast Program	10.553	2012	\$ 13,132
National School Breakfast Program	10.553	2013	6,792
Total CFDA Number 10.553			<u>19,924</u>
National School Lunch Program	10.555	2012	25,493
National School Lunch Program	10.555	2013	13,085
Total CFDA Number 10.555			<u>38,578</u>
Total Nutrition Cluster			<u>58,502</u>
<i>Passed Through the Ohio Department of Job & Family Services:</i>			
Food Assistance	10.561	G-1213-11-0127	289,520
Food Assistance	10.561	G-1213-11-0127	101,806
Total CFDA Number 10.561			<u>391,326</u>
Total U.S. Department of Agriculture			<u>449,828</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Community Development Block Grant Entitlement Program	14.218	B-10-UC-39-0009	423,271
Community Development Block Grant Entitlement Program	14.218	B-11-UC-39-0009	481,989
Community Development Block Grant Entitlement Program	14.218	B-12-UC-39-0009	86,324
			<u>991,584</u>
<i>Passed Through Ohio Department of Development:</i>			
ARRA-Homeless Prevention & Rapid Re-Housing Program	14.257	B-A-09-1CX-1	100,771
Neighborhood Stabilization Program	14.228	B-Z-08-076-1	79,289
HOME Investment Partnerships Program	14.239	2012	150
Total U.S. Department of Housing and Urban Development			<u>1,171,794</u>
			(Continued)

WARREN COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2012
(Continued)

Federal Grantor, Pass-Through Grantor, Program Title/Name	CFDA Number	Pass-Through Entity Number or Grant Year	Federal Expenditures
U.S. DEPARTMENT OF JUSTICE			
<i>Passed Through Ohio Attorney General's Office:</i>			
Victims of Crime Act	16.575	2012VAGENE032	42,249
Victims of Crime Act	16.575	2013VAGENE032	23,784
Victims of Crime Act	16.575	2012VACHAE953	6,531
Victims of Crime Act	16.575	2013VACHAE953	3,016
Total CFDA Number 16.575			75,580
Total U.S. Department of Justice			75,580
U.S. DEPARTMENT OF LABOR			
<i>Passed Through the Ohio Department of Job & Family Services Area 12 Workforce Investment Board:</i>			
<u>Workforce Investment Act Cluster</u>			
Workforce Investment Act-Adult	17.258	G-89-15-1278	226,779
Workforce Investment Act-Adult Admin	17.258	G-89-15-1278	25,184
Total CFDA Number 17.258			251,963
Workforce Investment Act-Youth	17.259	G-89-15-1278	243,386
Workforce Investment Act-Youth Admin	17.259	G-89-15-1278	25,414
Total CFDA Number 17.259			268,800
Workforce Investment Act-Dislocated Worker	17.278	G-89-15-1278	479,420
Workforce Investment Act-Dislocated Worker Admin	17.278	G-89-15-1278	42,233
Total CFDA Number 17.278			521,653
Total Workforce Investment Act Cluster			1,042,416
National Emergency Grant - OH18 - Wilmington Airpark	17.277	G-89-15-1278	4,458
Total U.S. Department of Labor			1,046,874
U.S. DEPARTMENT OF TRANSPORTATION			
<i>Passed Through Ohio Department of Transportation:</i>			
Surface Transportation Program	20.205	N/A	3,421,185
Total CFDA Number 20.205			3,421,185
Public Transportation for Nonurbanized Areas	20.509	RPT-4083-027-124	383,261
Public Transportation for Nonurbanized Areas	20.509	RPT-0083-032-122	49,234
Public Transportation for Nonurbanized Areas	20.509	RPT-4083-027-111	30,456
Public Transportation for Nonurbanized Areas	20.509	RPT-0083-031-112	14,462
Total CFDA Number 20.509			477,413
<i>Passed Through Ohio Department of Public Safety:</i>			
Alcohol and Traffic Safety and Drunk Driving Prevention Incentive Grant	20.601	HVEO-2012-83-00-00-00331-00	49,654
Alcohol and Traffic Safety and Drunk Driving Prevention Incentive Grant	20.601	HVEO-2013-83-00-00-00395-00	6,544
Total CFDA Number 20.601			56,198
Total U.S. Department of Transportation			3,954,796
U.S. DEPARTMENT OF ENERGY			
ARRA-Energy Efficiency and Conservation Block Grant	81.128	DE-SC0002967	272,495
Total U.S. Department of Energy			272,495

(Continued)

WARREN COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2012
(Continued)

Federal Grantor, Pass-Through Grantor, Program Title/Name	CFDA Number	Pass-Through Entity Number or Grant Year	Federal Expenditures
U.S. DEPARTMENT OF EDUCATION			
<i>Passed Through Ohio Department of Health:</i>			
Help Me Grow	84.181	08310021HG0312	160,281
Total U.S. Department of Education			<u>160,281</u>
U.S. ELECTION ASSISTANCE COMMISSION			
<i>Passed Through Ohio Secretary of State:</i>			
Help America Vote Act Requirements Payments	90.401	2012	5,371
Total U.S. Election Assistance Commission			<u>5,371</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Promoting Safe and Stable Families-Caseworker Visits Admin.	93.556	G-1213-11-0127	526
Promoting Safe and Stable Families-Caseworker Visits	93.556	G-1213-11-0127	4,834
Promoting Safe and Stable Families-Family Preservation	93.556	G-1213-11-0127	5,186
Promoting Safe and Stable Families-ESSA Preservation	93.556	G-1213-11-0127	1,694
Promoting Safe and Stable Families-Family Reunification	93.556	G-1213-11-0127	4,628
Promoting Safe and Stable Families-ESSA Reunification	93.556	G-1213-11-0127	9,436
Promoting Safe and Stable Families-Post Adoption Special Svcs.	93.556	G-1213-11-0127	83,658
Total CFDA Number 93.556			<u>109,962</u>
Temporary Assistance for Needy Families-Independent Living	93.558	G-1011-11-5127	500
Temporary Assistance for Needy Families-Independent Living	93.558	G-1213-11-0127	1,690
Temporary Assistance for Needy Families-Administration	93.558	G-1213-11-0127	465,563
Temporary Assistance for Needy Families-Regular	93.558	G-1213-11-0127	296,786
Title XX Temporary Assistance for Needy Families Transfer	93.558	G-1213-11-0127	75,000
Total CFDA Number 93.558			<u>839,539</u>
Child Support Enforcement	93.563	G-1213-11-0127	1,395,012
Child Support Enforcement	93.563	G-1213-11-0127	250,674
Total CFDA Number 93.563			<u>1,645,686</u>
Community-Based Child Abuse Prevention Grants	93.590	G-1213-11-0127	1,171
Child Care and Development Fund Cluster			
Child Care Administration	93.575	G-1213-11-0127	16,298
Child Care Non-Admin	93.575	G-1213-11-0127	85,644
Total CFDA Number 93.575			<u>101,942</u>
Total Child Care and Development Fund Cluster			<u>101,942</u>
<i>Passed Through Ohio Secretary of State:</i>			
Voting Access for Individuals with Disabilities-Grants to States	93.617	2012	2,591
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Child Welfare Services-State Grants (Admin)	93.645	G-1213-11-0127	4,764
Child Welfare Services-State Grants	93.645	G-1213-11-0127	42,411
Total CFDA Number 93.645			<u>47,175</u>
Foster Care Administration & Training	93.658	G-1213-11-0127	256,237
Foster Care Maintenance Title IV-E	93.658	G-1213-11-0127	595,568
Total CFDA Number 93.658			<u>851,805</u>
Adoption Assistance Administration	93.659	G-1213-11-0127	376,450
Non-Recurring Adoption Assistance	93.659	G-1213-11-0127	4,086
Total CFDA Number 93.659			<u>380,536</u>
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Title XX Social Service Block Grant	93.667	G-1213-11-0127	182,138
Title XX Social Service Block Grant (Transfer)	93.667	G-1213-11-0127	83,834
Total Passed Through Ohio Department of Job and Family Services			<u>265,972</u>
<i>Passed Through Ohio Department of Developmental Disabilities:</i>			
Title XX Social Service Block Grant	93.667	2012	135,193
Total CFDA Number 93.667			<u>135,193</u>
			<u>401,165</u>

(Continued)

WARREN COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2012
(Continued)

Federal Grantor, Pass-Through Grantor, Program Title/Name	CFDA Number	Pass-Through Entity Number or Grant Year	Federal Expenditures
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Chaffee Foster Care Independence Program	93.674	G-1213-11-0127	23,942
Children's Health Insurance Program	93.767	G-1213-11-0127	1,873
Medicaid (Title XIX)	93.778	G-1213-11-0127	400,618
<i>Passed Through Ohio Department of Developmental Disabilities:</i>			
Medicaid (Title XIX)	93.778	2012	399,192
Total CFDA Number 93.778			<u>799,810</u>
<i>Passed Through Ohio Department of Alcohol & Drug Addiction Services:</i>			
Block Grants for Prevention and Treatment of Substance Abuse	93.959	99-8310-TASC-T-12-09179	121,323
Block Grants for Prevention and Treatment of Substance Abuse	93.959	99-8310-TASC-T-13-09179	43,950
			<u>165,273</u>
Total U.S. Department of Health and Human Services			<u>5,372,470</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Emergency Management Performance Grant	97.042	EMW-2011-EP-00003-S01	37,662
Emergency Management Performance Grant	97.042	EMW-2012-EP-00004-S01	45,690
Total CFDA Number 97.042			<u>83,352</u>
State Homeland Security Grant Program	97.067	2009-SS-T9-0089	52,522
State Homeland Security Grant Program	97.067	EMW-2011-SS-00070	57,816
Total CFDA Number 97.067			<u>110,338</u>
Total U.S. Department of Homeland Security			<u>193,690</u>
Total			<u><u>\$ 12,703,179</u></u>

CFDA - Catalog of Federal Domestic Assistance

n/a - No agency pass-through or other identifying number is available for this program.

The accompanying notes to this schedule are an integral part of this schedule.

WARREN COUNTY

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2012**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Federal Awards Expenditures Schedule (the Schedule) reports Warren County's (the County's) federal award programs' disbursements. The schedule has been prepared on the cash basis of accounting.

NOTE B - SUBRECIPIENTS

The County passes certain federal awards received from the Ohio Department of Job and Family Services, Ohio Department of Development, and the U.S. Department of Housing and Urban Development to other governments or not-for-profit agencies (subrecipients). As Note A describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the government has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

NOTE C - CHILD NUTRITION CLUSTER

The County commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures on this Schedule, the County assumes it expends federal monies first.

NOTE D - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS

The County has a revolving loan fund (RLF) program to provide low-interest loans to CDBG eligible applicants to assist with down payments and closing cost for first-time home buyers and for the rehabilitation of private residences and for the emergency home repair for CDBG eligible applicants. The federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Department of Development. The Schedule reports loans made and administrative costs as disbursements on the Schedule. Loans repaid are used to make additional loans. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans.

These loans are collateralized by mortgages on the property. If properties are foreclosed by court order, then the loans are forgiven.

Activity in the CDBG revolving loan fund during 2012 is as follows:

Beginning loans receivable balance as of January 1, 2012	\$555,750
Loans made	0
Loan principal repaid	0
Ending loans receivable balance as of December 31, 2012	\$555,750
Cash balance on hand in the revolving loan fund as of December 31, 2012	\$12,907
Administrative costs expended during 2012	-

The table above reports gross loans receivable. Of the loans receivable as of December 31, 2012, the County estimates none to be uncollectible.

NOTE E – HOME IMPROVEMENTS PARTNERSHIPS PROGRAM REVOLVING LOAN PROGRAM

The County has a revolving loan fund (RLF) program to provide low-interest loans to CDBG eligible applicants to assist with down payments and closing cost for first-time home buyers and for the rehabilitation of private residences. Repayments of loans are used to make additional loans to assist additional low and moderate income households for HOME eligible activities. The federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Department of Development. The Schedule reports loans made and administrative costs on repaid loans as disbursements on the Schedule. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans.

These loans are collateralized by mortgages on the property. Loans are not forgiven unless the property is foreclosed by court order.

Activity in the HOME revolving loan fund during 2012 is as follows:

Beginning loans receivable balance as of January 1, 2012	\$1,021,200
Loans made	0
Loan principal repaid/Foreclosures	39,735
Ending loans receivable balance as of December 31, 2012	\$981,465
Cash balance on hand in the revolving loan fund as of December 31, 2012	\$101,372
Administrative costs expended during 2012	150

The table above reports gross loans receivable. Of the loans receivable as of December 31, 2012, the County estimates \$42,754 to be uncollectible.

NOTE F - MATCHING REQUIREMENTS

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

NOTE G – WORKFORCE INVESTMENT ACT

The County receives Workforce Investment Act (WIA) monies passed through the Ohio Department of Job and Family Services. Warren County, Butler County and Clermont County together comprise WIA Area 12. Butler County serves as the Fiscal Agent for WIA Area 12.

NOTE H - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2012, the County made allowable transfers of \$111,462 from the Child Care and Development Fund Cluster (Child Care) (93.575) program to the Temporary Assistance for Needy Families (TANF) (93.558) program. The Schedule shows the County spent approximately \$101,942 on the Child Care program. The amount reported for the Child Care program on the Schedule excludes the amount transferred to the TANF program. The amount transferred to the TANF program is included as TANF expenditures when disbursed. The following table shows the gross amount drawn for the Child Care program during fiscal year 2012 and the amount transferred to the TANF program.

Child Care and Development Fund Cluster	\$ 213,404
Transfer to Temporary Assistance for Needy Families	<u>(111,462)</u>
Total Child Care and Development Fund Cluster	<u>\$ 101,942</u>

NOTE I – COUNTY MEDICAID-COST REPORT SETTLEMENT

During the calendar year, the County Board of Developmental Disabilities received a settlement for the 2007 Cost Report from the Ohio Department of Developmental Disabilities (DODD) for the Medicaid Program (CFDA #93.778) in the amount of \$71,140. The cost report settlement was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This revenue is not listed on the County's Schedule of Expenditures of Federal Award since the underlying expenses occurred in prior reporting periods.

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Warren County
406 Justice Drive
Lebanon, Ohio 45036

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Warren County, Ohio (the County), as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 24, 2013, wherein we noted the County adopted the provisions of Governmental Accounting Standards Board Statement No. 62, "*Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*," GASB Statement No. 63, "*Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*" and GASB Statement No. 65, "*Items Previously Reported as Assets and Liabilities*". Our report refers to other auditors who audited the financial statements of Production Services Unlimited, Inc., a discretely presented component unit, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the County's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

Columbus, Ohio

June 24, 2013



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Warren County
406 Justice Drive
Lebanon, Ohio 45036

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Warren County's, Ohio (the County), compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of the County's major federal programs for the year ended December 31, 2012. The *Summary of Audit Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

The County's Management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, Warren County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2012.

Report on Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control compliance tests and the results of this testing based on OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have also audited the financial statements of the governmental activities, the business-type activities, the discretely-presented component units, each major fund and the aggregate remaining fund information of Warren County as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 24, 2013. Our opinion also explained that the County adopted *Governmental Accounting Standards No. 62, 63, and 65* during the year. We conducted our audit to opine on the County's basic financial statements. We have not performed any procedures to the audited financial statements subsequent to June 24, 2013. The accompanying federal awards expenditures schedule presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State

Columbus, Ohio

September 24, 2013

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WARREN COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2012

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under § .510(a)?	No
(d)(1)(vii)	Major Programs (list):	CFDA 10.561 Federal Food Assistance CFDA 20.205 Highway Planning & Construction CFDA 81.128 Energy Efficiency & Conservation Block Grant CFDA 93.563 Child Support Enforcement CFDA 93.575 Child Care & Development CFDA 93.667 Title XX Social Services Block Grant CFDA 93.778 Title XIX Medicaid Assistance Program
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 384,524 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

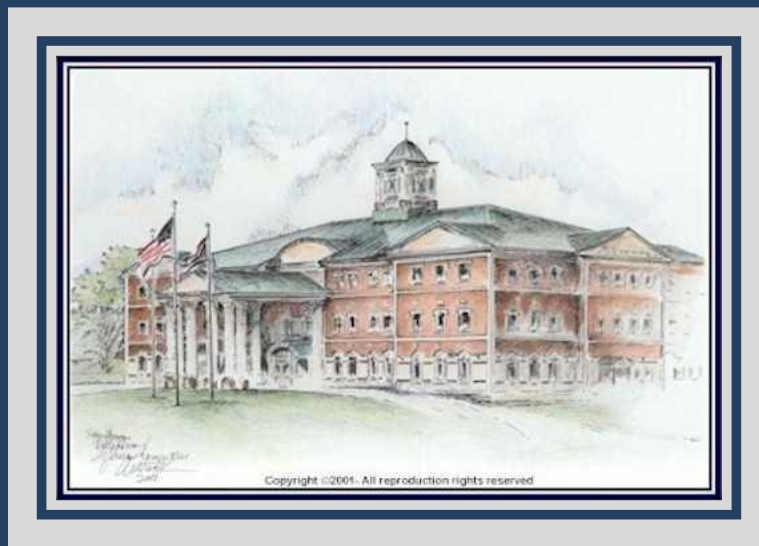
**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None.

Warren County Ohio



**COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2012**



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2012

*Nick Nelson
County Auditor*

*Prepared by the
Warren County Auditor's Office*



TABLE OF CONTENTS

WARREN COUNTY, OHIO

I INTRODUCTORY SECTION

A Letter of Transmittalvii
B List of Elected Officials xix
C County Organizational Chartxx
D Certificate of Achievement for Excellence in Financial Reporting..... xxi

II FINANCIAL SECTION

A Independent Auditor’s Report.....1
B Management’s Discussion and Analysis.....5
C Basic Financial Statements:
 Government-wide Financial Statements:
 Statement of Net Position.....20
 Statement of Activities22
 Fund Financial Statements:
 Governmental Funds:
 Balance Sheet.....24
 Reconciliation of Total Governmental Fund Balances to Net Position of
 Governmental Activities26
 Statement of Revenues, Expenditures and Changes in Fund Balances28
 Reconciliation of the Statement of Revenues, Expenditures and Changes
 in Fund Balances to the Statement of Activities30
 Statement of Revenues, Expenditures and Changes in Fund Balance
 (Budget and Actual):
 General Fund32
 Board of Developmental Disabilities Fund.....33
 Proprietary Funds:
 Statement of Net Position34
 Statement of Revenues, Expenses and Changes in Fund Net Position38
 Statement of Cash Flows40
 Fiduciary Funds:
 Statement of Net Position44
 Statement of Changes in Net Position45
Notes to the Basic Financial Statements.....46

D Combining and Individual Fund Statements and Schedules:

Nonmajor Governmental Financial Statements:

Combining Balance Sheet	96
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	97
Combining Balance Sheet – Nonmajor Special Revenue Funds.....	98
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds.....	106
Combining Balance Sheet – Nonmajor Debt Service Funds.....	114
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Debt Service Funds.....	115
Combining Balance Sheet – Nonmajor Capital Projects Funds.....	116
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Capital Projects Funds.....	118
Individual Schedules of Revenues, Expenditures and Changes in Fund Balance (Budget and Actual):	

Major Governmental Funds:

<i>General Fund</i>	120
<i>Special Revenue Fund:</i>	
Board of Developmental Disabilities Fund.....	127
<i>Debt Service Fund:</i>	
Special Assessment Fund.....	128
<i>Capital Projects Fund:</i>	
County Road Projects Fund	129

Nonmajor Governmental Funds:

<i>Special Revenue Funds:</i>	
Senior Citizens Service Levy Fund.....	130
Motor Vehicle and Gasoline Tax Fund.....	131
Human Services Fund.....	132
Dog and Kennel Fund.....	133
Law Library Resources Fund.....	134
Veteran’s Memorial Fund.....	135
Probation Supervision Fund.....	136
Common Pleas Mental Health Grant Fund.....	137

Nonmajor Governmental Funds (Continued):

Permissive Tax Fund	138
Domestic Shelter Fund.....	139
Real Estate Assessment Fund	140
Children's Services Board Fund.....	141
Crime Victim Grant Fund.....	142
Youth Services Subsidy Fund.....	143
Delinquent Real Estate Tax and Assessment Fund.....	144
Grant Fund	145
Cybercrime Task Force Fund	146
County Court Probation Department Fund.....	147
Donations Fund.....	148
Municipal Victim Witness Fund.....	149
Warren County Solid Waste District Fund	150
Workforce Investment Act Fund	151
Job Training Partnership Act Fund	152
Pass Through Grants Fund.....	153
Community Corrections Fund	154
Child Support Enforcement Fund	155
Emergency Management Fund	156
Community Development Fund.....	157
Sheriff Grants Fund	158
Indigent Guardianship Fund	159
Indigent Driver Fund	160
Drug Law Enforcement Fund	161
Law Enforcement Fund	162
Court Computerization Fund	163
Courts Special Projects Fund.....	164
Treatment Alternative to Street Crime (TASC) Grant Fund.....	165
Hazardous Materials Emergency Fund.....	166
Tactical Response Unit Fund.....	167
Enforcement and Education Fund.....	168
Rehabilitation Grants Fund.....	169
County Transit Fund	170

Debt Service Funds:

Tax Increment Financing Fund.....	171
State Ohio Public Works Commission (OPWC) Loan Fund.....	172
Tax Increment District Revenue Bond Fund	173

Nonmajor Governmental Funds (Continued):

Capital Projects Funds:

Water Extension Projects Fund.....	174
Sewer Extension Projects Fund	175
County Construction Projects Fund	176
Airport Construction Fund.....	177
Redevelopment Tax Equivalent Fund.....	178

Permanent Fund:

Scheurer-Smith Trust Fund.....	179
--------------------------------	-----

Internal Service Funds

Combining Statement of Net Position	182
Combining Statement of Revenues, Expenses and Changes in Fund Net Position	184
Combining Statement of Cash Flows	186

Fiduciary Funds – Agency Funds:

Combining Statement of Changes in Assets and Liabilities	190
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III

STATISTICAL SECTION

Net Position by Component - Last Ten Years S 2

Changes in Net Position - Last Ten Years..... S 4

Fund Balances, Governmental Funds - Last Ten Years S 8

Changes in Fund Balances, Governmental Funds - Last Ten Years S 10

Assessed Valuations and Estimated True Values of Taxable Property - Last Ten Years S 14

Property Tax Rates of Direct and Overlapping Governments - Last Ten Years S 16

Principal Taxpayers - Real Estate Tax - Current Year and Nine Years Ago S 18

Principal Taxpayers - Public Utilities Personal Property Tax - Current
Year and Nine Years Ago..... S 19

Property Tax Levies and Collections - Last Ten Years..... S 20

Taxable Sales By Industry (Category-Cash Basis) - Last Ten Years S 22

Ratio of Outstanding Debt By Type - Last Ten Years S 24

Ratios of General Bonded Debt Outstanding - Last Ten Years..... S 26

Computation of Direct and Overlapping Debt Attributable to
Governmental Activities - Current Year S 29

Debt Limitations - Last Ten Years S 30

Pledged Revenue Coverage - Last Ten Years S 32

Demographic and Economic Statistics - Last Ten Years S 34

Principal Employers - Current Year and Nine Years Ago S 37

Full Time Equivalent Employees by Function - Last Ten Years S 38

Operating Indicators by Function - Last Ten Years S 42

Capital Asset Statistics by Function - Last Ten Years S 52



Introductory Section



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June 24, 2013

To the Citizens of Warren County, Ohio:

I am pleased to submit the Comprehensive Annual Financial Report (CAFR) for Warren County, Ohio (the "County") for the fiscal year ended December 31, 2012. The report has been prepared in conformity with generally accepted accounting principles (GAAP) and guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA).

Introduction

The preparation of this report represents a commitment by Warren County to conform to nationally recognized standards of excellence in financial reporting. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County, especially the County Auditor's Office. To the best of our knowledge and belief, the enclosed data, as presented, is accurate in all material respects, is presented in a manner designed to fairly set forth the financial position and results of operations of the County and includes all disclosures necessary to enable the reader to gain an understanding of the County's financial activity.

The Reporting Entity:

The accompanying basic financial statements comply with the provisions of GASB Statement No. 14, "The Financial Reporting Entity," as amended by GASB Statement No. 39, "Determining Whether Certain Organizations are Component Units" in that the financial statements include all the organizations, activities and functions of the primary government (the County) and legally separate entities (component units) for which the County is financially accountable. Production Services Unlimited, an adult workshop and the Warren County Transportation Improvement District have been included as discretely presented component units of the County due to the significant relationship with the County.

A thorough presentation of the County's reporting entity is contained in Note 1 of the basic financial statements.

***Letter of Transmittal
For the Year Ended December 31, 2012***

County Organization and Services:

Warren County is located in the southwestern part of the state, approximately 20 miles north of Cincinnati and 15 miles south of Dayton. It is also located within a day's drive for 65% of the U.S. population. Its 400 square mile area serves a residential population estimated at 212,693 (2010 U.S. Bureau of Census). The County includes 11 townships, 10 villages and 7 cities. The County has only those powers conferred upon it by Ohio statutes. A three member Board of County Commissioners is elected at large in even numbered years for overlapping four-year terms. The Board of County Commissioners serves as the taxing authority, the contracting body, and the chief administrator of public services for the County.

The Board of County Commissioners prepares and adopts the annual operating budget and makes the annual appropriation measure for expenditures of all County funds. In addition to the Board of County Commissioners, the offices of the County Auditor and County Treasurer are included in the category of general government and are of particular importance to the financial affairs of the County.

The County Auditor is elected to a four-year term and serves as the chief fiscal officer for the County and the tax assessor for all political subdivisions within the County. According to state law, a complete reappraisal must be conducted every six years as well as a triennial update every third year between reappraisals. Upon collection by the County Treasurer, the County Auditor is responsible for distributing certain taxes to various political subdivisions including municipalities, villages, townships, school and library districts, special districts and county agencies.

As chief fiscal officer, the County Auditor must certify that funds for all contracts and obligations of the County have been lawfully appropriated and are available or in the process of collection before the contract or obligation is binding upon the County. In addition, the Auditor is also the central disbursing agent, who by the issuance of County warrants distributes funds to creditors in payment of liabilities incurred by the County. The Auditor is also responsible for the County payroll and has other statutory accounting responsibilities. He is, by state law, Secretary of the County Board of Revision and the County Budget Commission and the Administrator and Supervisor of the County Data Processing Board.

The County Treasurer is also elected to a four-year term and is the custodian of all County funds. The Treasurer is responsible for collecting all tax monies, applying payments to the appropriate tax accounts and investing all available idle County funds as specified by Ohio law. The Treasurer is the distributing agent for expenditures authorized by the Board of County Commissioners upon the Auditor's warrant. The Treasurer must submit daily reports showing receipts, payments and balances to the County Auditor. The Treasurer is a member of the County Board of Revision and the County Budget Commission. The Budget Commission plays an important part in the financial administration of the County government, as well as all political subdivisions throughout the County.

The other elected officials serving four year terms are the Prosecuting Attorney who serves as the third and final member of the County Budget Commission, the Clerk of Courts, the Recorder, the Sheriff, the Engineer, the Coroner and two County Court Judges. Five Common Pleas Court Judges are elected to six-year terms.

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2012

The County provides its citizens with a wide range of services that include human and social services, health and community assistance related services, law enforcement, civil and criminal justice system services, road and bridge maintenance and other general and administrative support services. The County also operates a water distribution system, a wastewater collection and treatment system, and a storm water management system which are accounted for as enterprise funds.

Economic Outlook

Population & Housing:

The most recent Warren County population estimate is 214,910 persons, which is an increase of 2,217 persons or 1.04 percent from 212,693 persons in the 2010 Census. The annualized percent change is +0.83 %, which is greater than +0.74 % for the U.S. and +.06 % for Ohio.

Warren County's population estimate ranks as the 12th largest of all Ohio counties. Per the most recent U.S. Census Bureau population estimate, Warren County is no longer in the top 100 fastest growing counties with 10,000 or more population.

The Housing Count estimate for Warren County is 81,843 units, which is an increase of 1,093 units or 1.4% compared to 80,750 units previously. This ranks as the 2nd greatest rate compared to all other Ohio counties, except Delaware as number one. Home ownership is maintained at 79%, which ranks 11th in Ohio and 535th in the U.S. Nationally, home ownership is 65%.

Education:

Warren County residents have outstanding private and public educational opportunities. Several high quality private preschools operate in Warren County and each public school district offers preschool. There are eight public school districts and a vocational school district in Warren County, and these districts are well known for their high student achievement. In addition, there are a number of private and parochial elementary schools and one parochial high school in Warren County. A fully online digital school that serves students in grades 7-12 also exists. Sinclair Community College operates the Courseview Campus in Mason. Warren County residents also have easy access to classes in and out of the county from the University of Cincinnati, University of Dayton, Wilmington College, Cincinnati State and Miami University Voice of America Learning Center.

WARREN COUNTY, OHIO

**Letter of Transmittal
For the Year Ended December 31, 2012**

A summary of Warren County's growth is demonstrated in the following tables:

<u>Year</u>	<u>Number of County Building Permits Issued</u>	<u>Projected Cost</u>
2002	2,414	\$277,780,036
2003	2,582	297,523,925
2004	2,889	306,680,539
2005	2,761	436,059,744
2006	2,261	394,932,273
2007	1,990	363,240,260
2008	1,472	308,926,694
2009	1,282	200,431,947
2010	1,283	175,266,801
2011	1,183	199,906,991
2012	1,235	199,172,105

Source: Warren County Building Inspection Department

In 2012, Warren County's assessed values of new construction continued to reflect the difficult economic conditions being felt across the country. New construction assessed values decreased overall by 9.07%. Residential new construction decreased 11.3%. Industrial new construction decreased by 45.6%, while Commercial new construction increased 5.9% as shown in the following table.

Warren County New Construction Assessed Values

<u>Tax Year</u>	<u>Residential</u>	<u>Industrial</u>	<u>Commercial</u>	<u>Total</u>
2002	\$166,345,470	\$1,205,920	\$14,659,910	\$182,211,300
2003	172,025,920	2,100,170	13,153,070	187,279,160
2004	186,940,160	4,390,530	21,936,110	213,266,800
2005	191,779,120	1,844,250	17,258,530	210,881,900
2006	216,569,450	1,131,490	20,247,540	237,948,480
2007	189,199,200	3,088,200	16,010,380	208,297,780
2008	123,984,600	1,435,780	42,954,840	168,375,220
2009	85,442,230	3,460,030	20,518,460	109,420,720
2010	48,882,970	986,150	12,965,610	62,834,730
2011	51,214,920	1,144,450	10,424,590	62,783,960
2012	45,430,430	622,620	11,037,950	57,091,000

Industrial/Commercial new construction assessed values do not include abated or exempted property
Source: Warren County Auditor's Office

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2012

Communities

Waynesville, located in the northwest part of the County is recognized as “The Antique Capital of the Midwest”. Main Street is home to numerous shops and restaurants that attract visitors from around the world. Waynesville hosts annually the Ohio Sauerkraut Festival which attracts over 300,000 visitors over 2 days in October each year.

Lebanon is the home of many historic interests in the County. The Golden Lamb, Ohio’s oldest inn, dating from 1803 and boasting an extraordinary guest list of many famous Americans including Henry Clay, Mark Twain, Charles Dickens and eleven Presidents of the United States. The Glendower State Memorial, a Greek Revival Mansion which was constructed in the early nineteenth century, is a showplace of elegant Empire and Victorian furnishings. The Warren County Historical Society Museum, acclaimed as one of the nation's outstanding County museums, has displays of early life of the area, a Shaker exhibit and a library with an unusually fine collection of genealogical information.

Lebanon is known for its many antique stores, specialty shops and its quaint historical atmosphere. Walking tours through historical districts are available throughout the year. Lebanon’s Christmas Festival which features Ohio’s largest Horse Drawn Carriage Parade with 160+ units has become a seasonal favorite attracting 70,000+ visitors for the one-day event. Other Lebanon favorites include the Applefest, Blues Fest, a Scenic Railroad Passenger Train and the Lebanon Raceway that offers spring and fall harness racing with pari-mutuel wagering and simulcasting of the races.

Lebanon also hosts one of the largest YMCA’s in the world and it offers virtually all forms of indoor and outdoor athletic facilities. The 125-acre site includes a facility with meeting rooms, pools, gym, tennis courts, health club facilities and sports fields.

The City of Springboro’s growth and development is expected to continue to exceed the national and state average due to the City’s physical location along Interstate 75 between Cincinnati and Dayton. Over 500 businesses call Springboro home, including corporate headquarters, branch offices and bustling distribution and retail/service establishments. Springboro’s downtown historic district was placed on the National Register of Historic Places. Springboro was named one of the top 50 Money Magazine Best Places to Live in both 2009 and 2011. Springboro is also rich in history and arts. Recognized as perhaps the most traveled route to freedom, hundreds, maybe thousands, of runaway slaves passed through Cincinnati and Warren County on the Underground Railroad. The mostly Quaker communities of Springboro hosted numerous secret stops along the trail. Much of this history has been preserved through the collection of documents, maps, and artifacts at the Springboro Historical Society Museum. Groups can schedule guided tours with costumed re-enactors or pick up a walking tour brochure from the Springboro Chamber of Commerce and experience living history with a self-guided walking tour of the community’s 27 documented safe houses.

History meets art in the City of Franklin. With three indoor murals and six outdoor murals – there’s a reason the town is known as the “city of murals.” Driving tours of the murals also reveal a glimpse at the first three-story building west of the Alleghenies and the third Roebling suspension bridge in the County.

***Letter of Transmittal
For the Year Ended December 31, 2012***

Sales Tax Receipts and the General Fund

The County's 1% sales tax revenues generated \$30,624,218. This is an increase of 7.98% over 2011. This is the third consecutive year for an increase in sales tax revenues. When comparing percentage increases on an annual basis, the county benefited from a 4.23% increase in 2011 and a 3.83% increase in 2010. While the County anticipates sales tax revenues remaining strong, the fiscal instability of both Federal and State funding causes concern of potential funding cuts to our social service programs, Human Services, Children's Services, Child Support Enforcement and Juvenile Court. The strong sales tax increases will help to offset the potential cuts.

Travel and Tourism

Warren County, Ohio is an entertaining, energetic, and enriching travel destination, where visitors can experience a wide variety of attractions, events, history and outdoor activities. "Ohio's Largest Playground" isn't just a slogan, it is a promise. Located between Cincinnati and Dayton, visitors can do more in a 30-mile radius than anywhere else in Ohio. It's a big County—come out and play!

Approximately seven miles southeast of Lebanon on the east bank of the Little Miami River is Fort Ancient, a state memorial operated by the Ohio Historical Society. Fort Ancient is a renowned North American archaeological site and features evidence of two outstanding prehistoric American Indian cultures dating back more than 2,000 years. Fort Ancient is a designated National Historic Landmark and is on the finalist list for World Heritage Status. The 764-acre memorial park offers a museum, hiking, picnicking, scenic vistas and shelter houses.

Warren County offers bike trails and hiking trails along the Little Miami Scenic River, as well as several canoe liveries that offer a variety of canoe trips. The 70-mile area along the Little Miami River, which is mostly in Warren County, has been designated a Scenic River Area by the federal government. Whether by bike, rollerblade, hiking boot or horseback, the paved and mostly shaded Little Miami Scenic Trail offers a beautiful setting for catching a breath of fresh air.

While Warren County's anchor attraction is most notably Kings Island Amusement Park, we have an abundance of activities to choose from including: TPC Riverbend Golf Course, The Golf Center at Kings Island, LaComedia Dinner Theater, and the Great Wolf Lodge with 400 themed rooms and a 78,000 sq. ft. indoor water park brings additional visitors to its year-round indoor water park resort and conference center. The Ozone Zipline Adventures, the largest canopy zipline tour in the Midwest, offers visitors the opportunity to soar across 2 1/2 miles of tree-tops. Two new half mile lines actually cross the river at a 25 story building height for an amazing view.

***Letter of Transmittal
For the Year Ended December 31, 2012***

While 2012's economy presented some challenges to the hospitality industry, over all it was a good year as lodging tax collections retained by the county as administrative fees were up 20.9% over the previous year. With a reported 7.8 million visitors to the area, the regional economic impact of these visitors is nearly \$1 billion (\$993 million). Tourism provides or supports 10,657 tourism-related jobs that generate personal income of \$260.9 million per the biennium Ohio Travel Association report of 2011. The number of tourists and the economic impact continue to hold as the County's leading industry.

Major Initiatives and Future Outlook

Warren County has several major initiatives in process that will result in a continued strong and vibrant future outlook.

- Our County Engineer's Office completed over \$9.5 million worth of roadway improvements in 2012 and has an estimated \$74.0 million of scheduled and anticipated road improvements to be completed in 2013 through 2017. There are an additional \$300 million of roadway improvements identified by the County Engineer that are being prioritized for future years. Noteworthy improvements: road and intersection realignments on Union Road and Greentree Road, improvements to Wilkens Boulevard and extension of Innovation Way. The County Engineer is also working with the Warren County Transportation Improvement District on the following: (A) Working on a series of improvements to the Mason-Montgomery Road/Fields-Ertel Road I-71 Interchange area; (B) Studies to determine the best way to complete the Western Road Interchange on I-71; (C) Completion of the SR 73 Interchange on I-75; and (D) Continuation of ODOTs improvements to the I-75 corridor between I-275 and Dayton.
- During the past 5 years of economic slowdown in new development, the County Commissioners have taken this opportunity to review all Growth Management Plans to assure quality development, preservation of open space and new economic resources that sustain a high quality of life. The following documents have all been completely updated: The 71/123 Area Plan, Wayne Township Comprehensive Plan, The Salem Township Comprehensive Plan and The Racino.
- The Warren County Sheriff's Office currently operates a full service jail with an operating capacity of 280 beds. There are 16 additional beds necessary for medical, administrative segregation and temporary holding. Due mainly to the significant county population increase, Warren County had added an additional 83 beds in 2011. During the last few years, Warren County had taken aggressive steps in increasing other sentencing alternatives through a coordinated effort with the Judges as well our Community Corrections and Pre-Trial Services Departments. These steps have allowed us to be cost effective in the management of our jail without jeopardizing the safety of personnel and inmates. Recent inmate population increases have accelerated efforts to explore permanent construction of additional jail space in the very near future.

Letter of Transmittal

For the Year Ended December 31, 2012

- The demand for public services in Warren County continues to grow, driving the need for facilities expansion, renovation, and/or remodeling. Facilities Management is currently addressing the County's overall space and property issues with several large projects which include:
 - Justice Drive Office Building Project (*new construction*): A 50,000 square foot office building is being designed which will be home to the Prosecutor's Office, Board of Elections, Common Pleas Court Services, and Emergency Services. Programming and schematic design are underway and construction will begin in 2013.
 - Common Pleas Court Renovation and Refurbishment: Phase I of this project incorporates new office space in the existing Courts facility; new Deputy Security Station; and a complete refurbishment of the entry, lobby, and all public areas. Phase II of this project will include the renovation of vacated office space upon completion of the Justice Drive Office Building Project. This vacated space will allow for the County's existing Court functions to expand and the addition of a new Common Pleas courtroom and chambers.
 - Common Pleas Court Energy Efficiency Project: This project will be complete by Spring 2013 comprising upgrades to the aging HVAC systems in the facility.
 - 320 E. Silver Street Office Building Renovation will include demolition and abatement of the existing building interior. New build-out of interior tenant and public spaces to include: walls, finishes, electrical, HVAC, plumbing, security, etc. Rehabilitation and remodel of building exterior and landscaping. Upon completion of the project, two older County facilities, which had become costly to maintain and operate, will be decommissioned. New or relocated tenants will include the OSU Extension Office, Veterans' Services Office, Ohio Parole Authority, Soil & Water Conservation, and Juvenile Justice Annex.
 - Digital Radio System: The physical space for the County's new digital radio system server room has just been completed in preparation for the install of the new County-wide digital radio system to be placed in operation in 2013.
 - Many of the above listed projects currently underway will aid in reducing the pressure on our County offices which have grown beyond their current space allocations. In particular, the Common Pleas Court building was originally constructed in 1972 with an addition in 1989. The County has more than doubled its population since 1989, yet Court functions are still housed within the same square footage. Our Master Planning during the past year has yielded a positive outcome in determining how best to accommodate the reorganization and space needs of our existing facilities and the subsequent construction of a new office building. The largest of our projects currently in planning or construction will remedy our Courtroom and most office space needs for the short and long-term in regard to increased demand for County services.

***Letter of Transmittal
For the Year Ended December 31, 2012***

- In 2013 some new and exciting tourism opportunities include:
 - The Beach Waterpark will reopen with \$5 million in improvements and enhancements, including a new wave pool. The attraction also has a new operator: Adventure Landings of Jacksonville, Florida.
 - Cellar Dweller Brewery at Valley Vineyards in Morrow will expand to accommodate increasing demand. The brewery, which opened last year and is one of the few winery-breweries in Ohio, will upgrade its brew house, add a 3,500-square-foot addition, and add an outdoor beer garden and taproom.

Financial Information

This is the tenth year the County has prepared financial statements following GASB Statement 34, “Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments.”

As part of this reporting model, management is responsible for preparing Management’s Discussion and Analysis (MD&A) of the County. This discussion appears after the Independent Auditor’s Report in the financial section of this report. MD&A provides an assessment of the County’s finances for 2012. The analysis focus in the MD&A is on major funds.

Fiduciary Funds

Fiduciary funds account for assets held by Warren County in a trustee capacity or as an agent for individuals, private organizations and other government units. The fiduciary funds which Warren County maintains are agency funds and an Unclaimed Money fund which is a private purpose fund. At December 31, 2012, assets in agency funds totaled \$332,022,023 and assets of the Unclaimed Money fund totaled \$479,774.

Internal Control, Budgetary Control and the Accounting System:

Development of the County's accounting system included substantial consideration of the adequacy of the internal accounting controls. Internal accounting controls are designed to provide reasonable but not absolute assurance that:

1. The County's assets are protected against loss and unauthorized use or disposition; and
2. Reliable financial reports for preparing financial statements and providing accountability for assets are maintained.

***Letter of Transmittal
For the Year Ended December 31, 2012***

The concept of reasonable assurance states that internal controls should be evaluated applying the following criteria:

1. The expense associated with providing the internal controls should not exceed the benefits likely to be derived from their implementation; and
2. The evaluation of the offsetting costs and benefits involves estimates and judgment by the County Administration and members of the Auditor's office.

All internal control evaluations occur within this framework. It is the belief of the administrative and financial management personnel that the County's financial controls adequately safeguard existing assets and provide reasonable assurance of the proper recording of financial transactions.

The Accounting Department of the County Auditor's Office is responsible for the auditing and analysis of all purchase orders and vouchers of the County. Accounting Department personnel review the purchase orders and vouchers to ensure the availability of monies in the proper funds and accounts prior to the certification and payment of approved invoices. The County utilizes a fully automated accounting system as well as an automated system of controls for capital assets, accounting and payroll. These systems, coupled with the review and examination performed by the County Auditor's Office, ensure that the financial information generated is both accurate and reliable.

Budgetary appropriations for the operation of the County's departments are established through the adoption of the annual appropriation resolution by the Board of County Commissioners. All disbursements and transfers of cash between funds require appropriation authority from the County Commissioners. Budgets are controlled at the object level within the department or organizational unit, by function and by fund. Purchase orders are requested by the department head and encumbered prior to their release to vendors. A computerized certification system allows the Auditor's Office to ascertain the status of appropriations prior to authorizing purchases.

Accounting System and Budgetary Control

The County's accounting system is organized on a "fund" basis. Each fund is a distinct self-balancing accounting entity. Day-to-day accounting records are maintained on a basis other than GAAP. For financial reporting purposes, the accounting records are converted to the modified and full accrual basis for all applicable funds. On the modified accrual basis, revenues are recognized when measurable and available, and expenditures are recognized when goods and services are received. On the full accrual basis, revenues are recognized when measurable and earned; expenses are recognized when incurred.

WARREN COUNTY, OHIO

Letter of Transmittal For the Year Ended December 31, 2012

The Board of County Commissioners adopts the annual budget for the County by March 31. All disbursements and transfers of cash between funds require appropriation authority from the Commissioners. Budgets are controlled at the major object level within a department and fund. All purchase orders must be approved by a majority of the Board of Commissioners, then the necessary funds are encumbered and the purchase order released to the vendor. Those purchase orders which exceed the available appropriation are rejected until additional funds are secured. The accounting system used by the County provides daily updates to expenditure and encumbrance files making available to all users details on year-to-date expenditures and encumbrances versus the original appropriations plus any additional appropriations made to date. These files are used to ascertain the status of a division's appropriation prior to authorizing additional purchases.

The basis of accounting and the presentation of the various funds utilized by Warren County are fully described in Note 1 of the basic financial statements.

Debt Administration

At December 31, 2012, gross general obligation bonds outstanding, excluding debt reported in the enterprise funds, totaled \$6,039,926. Ratios related to the County's debt position are presented below:

Net General Obligation Bonded Debt	\$6,039,926
Net Debt Per Capita	\$0
Net Debt to Assessed Value	0%
Net Debt to Estimated Actual Value	0%

The outstanding debt is primarily related to repayment of the proceeds of monies used to construct or renovate water and sewer facilities operated by the County, and to improve our road and bridge infrastructure including the design and engineering of modifications to the I-71 Fields-Ertel Road/Mason-Montgomery Road interchange and the I-71 Western Row Road interchange.

The County maintains an underlying "Aa1" rating from Moody's Investors Service, Inc. All bonds of the County are general obligation debt and are backed by its full faith and credit, except water and sewer bonds, which are backed by revenues of utility billings and the Tax Increment District Revenue Bond, which is secured solely from the revenues generated from the service payments in lieu of taxes.

Other Information

Independent Auditor's Opinion

The County had an independent audit of all funds performed by the State Auditor for the year ended December 31, 2012. The opinion of the Auditor appears in the financial section of this report.

***Letter of Transmittal
For the Year Ended December 31, 2012***

GFOA Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Warren County for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2011. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report whose contents conform to program standards. Such comprehensive annual financial reports must also satisfy both generally accepted accounting principles (GAAP) and applicable legal requirements.

A Certificate of Achievement is valid for one year only. Warren County has received a Certificate of Achievement for the last 21 years (1991 - 2011). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to the GFOA for consideration for a Certificate of Achievement for 2012.

Acknowledgments

The publication of this report is a continuation of the level of professionalism the Warren County Auditor's office has strived to attain and it significantly increases the accountability of Warren County government to its taxpayers.

The preparation of this comprehensive annual financial report would not have been possible without the cooperation of the County elected officials and their staffs. I would also like to recognize the following people for their exceptional contribution to this effort.

Robyn Crisenbery, Auditor's Office, Director Financial Operations	
Patti Taulbee, Auditor's Office	Dora Ruff, Auditor's Office.
Brenda Quillen, Auditor's Office	Donald J. Schonhardt and Associates, Inc.
Marty Edwards, Auditor's Office	Gary Browning, Data Processing Director

Sincerely,



Nick Nelson,
Warren County Auditor

WARREN COUNTY, OHIO

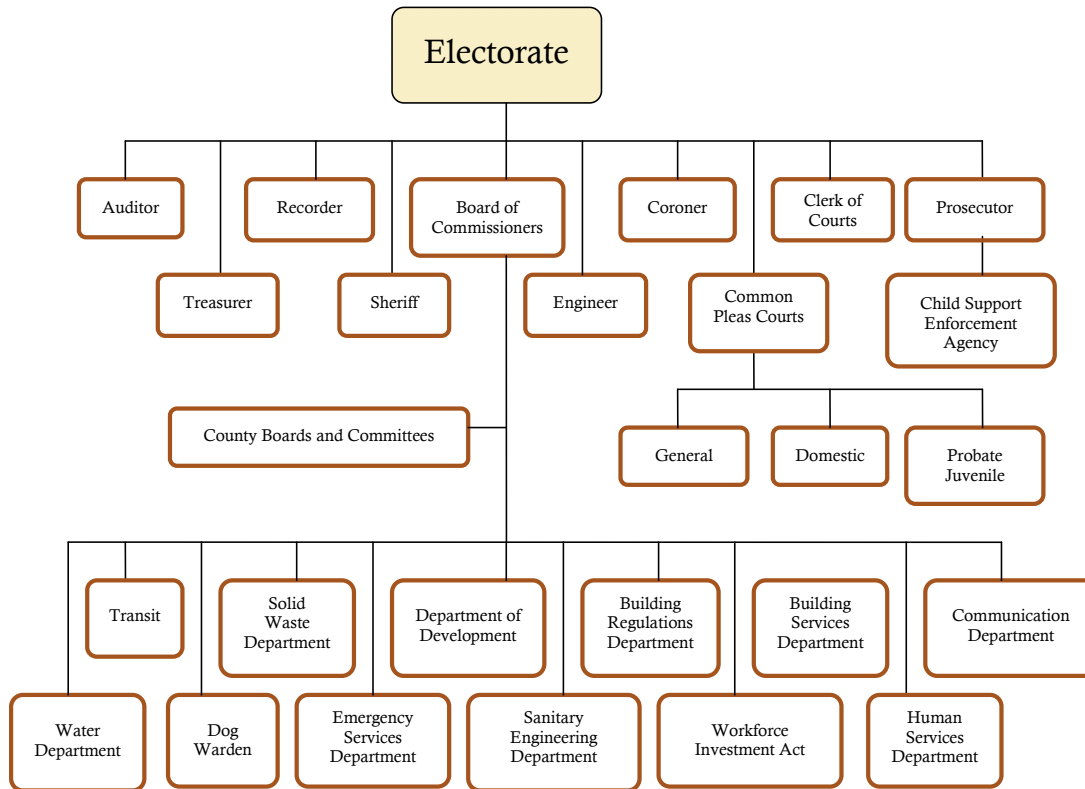
*List of Elected Officials
For the Year Ended December 31, 2012*

Office Held	Name of Official
Auditor	Nick Nelson
Clerk of Courts	James L. Spaeth
Commissioners	Pat Arnold South Tom Ariss David G. Young
Coroner	Russell Uptegrove
Engineer	Neil Tunison
Prosecutor	David P. Fornshell
Recorder	Beth Deckard
Sheriff	Larry L. Sims
Treasurer	Jim Aumann

JUDGES

Common Pleas Judges: General Division	Neil B. Bronson James L. Flannery Robert W. Peeler
Domestic Relations	Tim Oliver
Juvenile/Probate	Michael E. Powell
County Court Judges	Donald E. Oda Joseph W. Kirby

**County Organizational Chart
For the Year Ended December 31, 2012**



County Boards and Committees

County Budget Commission Board	Board of Revision	Data Processing Board
Record Commission	Mental Health Services Board	Microfilming Board
Soldiers' Relief Commission	Board of Developmental Disabilities	Board of Elections
Planning Commission		

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Warren County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2011

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Christopher P. Morill

President

Jeffrey R. Enner

Executive Director



Financial Section





Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Warren County
406 Justice Drive
Lebanon, Ohio 45036

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Warren County, Ohio (the County), as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of the discretely presented component unit, Production Services Unlimited, Inc. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for the County, is based solely on the report of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement. The other auditors audited the financial statements of Production Services Unlimited, Inc. in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Warren County, Ohio, as of December 31, 2012, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General and Board of Development Disabilities Funds thereof for the years then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 3 to the financial statements, during 2012 Warren County adopted new accounting guidance in Governmental Accounting Standards Board Statement No. 62, "*Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*," GASB Statement No. 63, "*Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*" and GASB Statement No. 65, "*Items Previously Reported as Assets and Liabilities*". Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis*, listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

Supplementary and Other Information

Our audit was conducted to opine on the County's basic financial statements taken as a whole. The introductory section, the financial section's combining statements, individual fund statements and schedules, and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The financial section's combining statements, individual fund statements and schedules, are management's responsibility, and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these statements and schedules to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 24, 2013, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State
Columbus, Ohio

June 24, 2013



The discussion and analysis of Warren County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2012. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, notes to the basic financial statements and financial statements to enhance their understanding of the County's financial performance.

FINANCIAL HIGHLIGHTS

Key financial highlights for 2012 are as follows:

- In total, net position increased \$9.4 million. Net position of governmental activities increased \$11.4 million, which represents a 5.4% increase over net position of 2011. Net position of business-type activities decreased \$2.0 million or .9% from net position of 2011.
- General revenues accounted for \$91.4 million in revenue or 58.2% of all revenues. Program specific revenues in the form of charges for services and grants and contributions accounted for \$65.8 million or 41.8% of total revenues of \$157.2 million.
- The County had \$119.3 million in expenses related to governmental activities; \$39.3 million of these expenses were offset by program specific charges for services, grants or contributions.
- Among major funds, the general fund had \$63.5 million in revenues and \$55.1 million in expenditures. The 2012 revenues increased 3.4% or \$2.1 million from 2011. The expenditures increased 2.8% or \$1.5 million. The general fund balance at year-end totaled \$28.4 million.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts – *management's discussion and analysis*, the *basic financial statements*, and an optional section that presents *combining statements* for nonmajor governmental funds. The basic financial statements include two kinds of statements that present different views of the County:

These statements are as follows:

The Government-Wide Financial Statements – These statements provide both long-term and short-term information about the County's overall financial status.

The Fund Financial Statements – These statements focus on individual parts of the County, reporting the County's operations in more detail than the government-wide statements.

The financial statements also include notes that provide more detailed data and explain some of the information in the financial statements.

Government-wide Statements

The government-wide statements report information about the County as a whole, including Production Services Unlimited, Inc. and the Transportation Improvement District, the County's discretely presented component units, using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the County's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the County's net position and how it has changed. Net position (the difference between the County's assets and liabilities) are one way to measure the County's financial health or position.

- Over time, increases or decreases in the County's net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the County, you need to consider additional nonfinancial factors such as changes in the County's tax base and the condition of County capital assets.

The government-wide financial statements of the County are divided into two categories:

- *Governmental Activities* – Most of the County's programs and services are reported here including public safety, health, human services, community and economic development and public works.
- *Business-Type Activities* – These services are provided on a charge for goods or services basis to recover all of the expenses of the goods or services provided. All of the County's enterprise activities are reported as business-type activities.

Separately issued audit reports containing financial statements are available from Production Services Unlimited, Inc. at 575 Columbus Avenue, Lebanon, Ohio 45036 and the Secretary/Treasurer of the Transportation Improvement District at 210 W. Main Street, Lebanon, Ohio 45036.

Fund Financial Statements

The fund financial statements provide more detailed information about the County's most significant funds, not the County as a whole. Funds are accounting devices that the County uses to keep track of specific sources of funding and spending for particular purposes. The County's major governmental funds are the General Fund, the Board of Developmental Disabilities Fund, the Special Assessment Fund and the County Road Projects Fund. The County's major enterprise funds are the Water Fund, Sewer Fund, Storm Water Fund, Sheriff Fund and the Communications Rotary Fund.

Governmental Funds - Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of expendable resources, as well as on balances of expendable resources available at the end of the year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains a multitude of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

Proprietary Funds - The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses five enterprise funds to account for water, sewer, storm water, sheriff, and the communications rotary operations. All five of the enterprise funds are reported as major funds.

Internal Service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County's internal service funds report on County departments' vehicle maintenance, self-insurance programs for employee medical benefits, workers' compensation, property and casualty insurance and gasoline purchases.

Fiduciary Funds - Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The County's fiduciary funds are a private purpose trust fund and agency funds.

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FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The table below provides a comparison of 2012 to 2011 for both the Governmental and Business-type

	Governmental Activities		Business-type Activities		Total	
	2012	2011	2012	Restated 2011	2012	Restated 2011
Current and other assets	\$195,582,537	\$193,093,422	\$28,362,026	\$33,130,608	\$223,944,563	\$226,224,030
Capital assets, Net	110,285,789	105,356,389	212,010,914	213,464,412	322,296,703	318,820,801
Total assets	305,868,326	298,449,811	240,372,940	246,595,020	546,241,266	545,044,831
Long-term debt outstanding	27,641,023	30,240,696	16,588,687	19,361,868	44,229,710	49,602,564
Other liabilities	9,891,532	11,250,106	2,028,824	3,482,471	11,920,356	14,732,577
Total liabilities	37,532,555	41,490,802	18,617,511	22,844,339	56,150,066	64,335,141
Deferred Inflows of Resources	44,793,046	44,844,758	0	0	44,793,046	44,844,758
Net position						
Invested in capital assets, net of related debt	91,645,601	84,264,510	196,276,896	195,365,789	287,922,497	279,630,299
Restricted	112,180,708	105,859,570	0	65,192	112,180,708	105,924,762
Unrestricted	19,716,416	21,990,171	25,478,533	28,319,700	45,194,949	50,309,871
Total net position	\$223,542,725	\$212,114,251	\$221,755,429	\$223,750,681	\$445,298,154	\$435,864,932

Total Net Position increased by \$9,433,222.

Current and other assets ended the year with a decrease of \$2.3 million. Special assessment receivable dropped \$1.4 million due to reduced debt and no new assessments coming on. A \$1.3 million decrease was in restricted cash and cash equivalents with fiscal agent that had been set aside for retainage in business-type activities projects that was paid out in 2012. Intergovernmental receivables for capital projects decreased \$1.1 million mainly due to federal funds from the Surface Treatment Program and Ohio Public Works Commission revenues that were received in 2012. Cash and cash equivalents with fiscal agent in the Board of Developmental Disabilities fund increased \$2 million in 2012. Additional decreases of .5 million were spread throughout other current assets.

Capital Assets Net increased by \$3.5 million. The main contributing components were driven by the construction additions to the Lower Little Miami Sewer Plant expansion and the Bethany Road Widening Project.

Total liabilities decreased by \$8.2 million. Of this amount \$5.4 million was a decrease in long term liabilities. Other Liabilities decreased by \$2.8 million as a result of a reduction in health insurance claims incurred by the county.

\$112.2 million or 25.2% of net position in the current year represents resources that are subject to external restrictions on how these assets may be used. \$45.2 million or 10.2% of net position may be used to meet the County's ongoing obligations to its citizens and creditors and for Water and Sewer activities.

WARREN COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2012**

Unaudited

Changes in Net Position – The following table shows the changes in net position for the fiscal year 2012 and 2011:

	Governmental Activities		Business-Type Activities		Total	
	2012	2011	2012	Restated 2011	2012	Restated 2011
Revenues						
Program revenues:						
Charges for Services and Sales	\$16,864,288	\$17,300,597	\$22,307,469	\$20,493,390	\$39,171,757	\$37,793,987
Operating Grants and Contributions	15,417,995	16,295,747	30,759	30,300	15,448,754	16,326,047
Capital Grants and Contributions	7,017,529	5,118,467	4,144,480	5,709,307	11,162,009	10,827,774
General revenues:						
Property Taxes	43,046,232	33,514,620	0	0	43,046,232	33,514,620
Sales Taxes	30,624,218	28,359,838	0	0	30,624,218	28,359,838
Other Local Taxes	6,135	86,772	0	0	6,135	86,772
Motor Vehicle and Gasoline Taxes	8,229,803	8,706,206	0	0	8,229,803	8,706,206
Shared Revenues	8,374,005	7,768,143	0	0	8,374,005	7,768,143
Investment Earnings	1,133,851	2,050,124	105	34	1,133,956	2,050,158
Miscellaneous	11,541	(15,591)			11,541	(15,591)
Transfers	0	(606,261)	0	606,261	0	0
Total revenues	130,725,597	118,578,662	26,482,813	26,839,292	157,208,410	145,417,954
Program Expenses						
General Government:						
Legislative and Executive	21,846,409	22,950,881	0	0	21,846,409	22,950,881
Judicial	10,600,831	9,968,293	0	0	10,600,831	9,968,293
Public Safety	30,235,088	32,918,838	0	0	30,235,088	32,918,838
Public Works	10,610,939	10,877,264	0	0	10,610,939	10,877,264
Health	719,384	739,922	0	0	719,384	739,922
Human Services	42,878,607	43,470,337	0	0	42,878,607	43,470,337
Community and Economic Development	1,144,044	1,277,322	0	0	1,144,044	1,277,322
Interest and Fiscal Charges	1,261,821	1,279,520	0	0	1,261,821	1,279,520
Business Type Activities:						
Water	0	0	13,624,951	12,628,721	13,624,951	12,628,721
Sewer	0	0	10,241,487	10,866,142	10,241,487	10,866,142
Sheriff	0	0	4,305,137	3,850,834	4,305,137	3,850,834
Communications Rotary	0	0	35,554	44,833	35,554	44,833
Storm Water	0	0	270,936	226,487	270,936	226,487
Total expenses	119,297,123	123,482,377	28,478,065	27,617,017	147,775,188	151,099,394
Total Change in Net Position	11,428,474	(4,903,715)	(1,995,252)	(777,725)	9,433,222	(5,681,440)
Restated Beginning Net Position	212,114,251	217,017,966	223,750,681	224,528,406	435,864,932	441,546,372
Ending Net Position	\$223,542,725	\$212,114,251	\$221,755,429	\$223,750,681	\$445,298,154	\$435,864,932

Governmental Activities

Net position of the County's governmental activities increased by \$11,428,474.

Expenses overall decreased \$4.2 million or 3.4% when compared to 2011. These decreases can clearly be identified when reviewing the costs of the County's Health Insurance. As a result of deeper discounts provided by the County's health insurance provider and coupled with a reduction in several large medical claimants that occurred in 2011 and were not incurred in 2012, health insurance claims dropped \$8.4 million. A portion of these health claims savings are reflected in the decreased expenses of all government types (with the exception of Judicial). The largest decreases were seen in Public Safety at \$2.7 million and Legislative and Executive at \$1.1 million.

Shared revenue accounts went relatively unchanged with an increase of \$129,459 or 0.8% over 2011. This was the result of a \$476,403 decrease in Motor Vehicle and Gas Tax Revenue and a \$605,862 increase in new Casino Tax Revenues.

Program Revenues consists of three categories: 1) Charges for Services, 2) Operating Grants and Contributions, and 3) Capital Grants and Contributions. Charges for Services had a slight decrease of \$436,309. Operating Grants and Contributions decreased by \$877,752. Capital Grants and Contributions in total increased by \$1.9 million as a result of a federal grant received through the Surface Transportation Program for the Bethany Road Widening Project. Program Revenue had an overall increase of \$585,001 over 2011.

General Tax Revenue accounts for 56.4% of the \$130.7 million in total revenues for governmental activities. General Tax revenues increased \$11.7 million over 2011. The increase is made up of \$9.5 million increase in property tax and \$2.3 million increase in sales tax. Other Tax revenues decreased \$80,637. The percentage change, when compared to 2011 for the three categories were 28.4%, 8.0% and (92.9%) respectively.

General Other Revenue had the largest percentage decrease amounting to 19.8% or \$282,880 and results from a decrease in investment earnings.

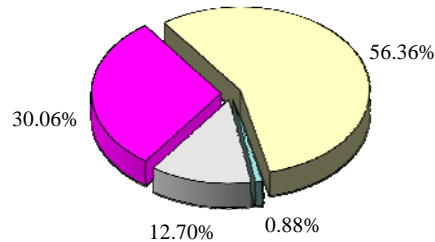
WARREN COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2012

Unaudited

The County's net charges to users of governmental services totaled \$79,997,311. The County's general revenues of \$91,425,785 subsidized 100% of this amount and the remaining resulted in a \$11.4 million increase in net position.

Revenue Sources	2012	Percent of Total
Shared Revenues	\$16,603,808	12.70%
Program Revenues	39,299,812	30.06%
General Tax Revenues	73,676,585	56.36%
General Other	1,145,392	0.88%
Total Revenue	<u>\$130,725,597</u>	<u>100.00%</u>



Business-Type Activities

Net assets of the business-type activities decreased by \$1,995,252. These programs had revenues of \$26.5 million and expenses of \$28.5 million for fiscal year 2012. Revenues increased overall by \$249,782.

Charges for Services and Sales increased \$1.8 million. Water increased \$591,349 and is part of the normal usage variations generated by weather patterns. Sewer increased by \$710,133 and resulted from both normal usage variations as well as an additional \$224,255 that was generated by the Replacement Improvement Fees established in 2012.

Capital Grants and Contributions totaled \$4.1 million. Of this amount, tap in fees generated \$3,063,515 which is a decrease of \$578,763 when compared to 2011. The decrease primarily involves the water tap in fees. Private developer contributions generated \$853,768, which is a decrease of \$855,836 when compared to 2011. Private developer contributions for Water dropped \$603,880 and Sewer dropped \$251,758.

Business activities receive no support from tax revenues and remains self-supporting.

WARREN COUNTY, OHIO**Management's Discussion and Analysis
For the Year Ended December 31, 2012****Unaudited****FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS**

The County's governmental funds reported a combined fund balance of \$117,592,571, which is an increase of \$3.2 million over last year's total of \$114,431,192. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2012 and 2011.

	Fund Balance December 31, 2012	Restated Fund Balance December 31, 2011	Increase (Decrease)
General	\$28,353,274	\$29,260,718	(\$907,444)
Board of Developmental Disabilities	35,084,981	32,222,283	2,862,698
Special Assessment	719,109	1,288,155	(569,046)
County Road Projects	1,353,448	1,892,043	(538,595)
Other Governmental	52,081,759	49,767,993	2,313,766
Total	<u>\$117,592,571</u>	<u>\$114,431,192</u>	<u>\$3,161,379</u>

General Fund – Although the County's General Fund revenues exceeded expenditures by \$8.4 million, the General Fund's balance ended with a decrease of \$907,444 due to \$9.3 million in transfers to other funds. Transfers amounting to \$3.2 million will be used to supplement the operating budgets of Children's Services, Transit and Youth Services Subsidy. County Construction projects received \$4.4 million in transfers to be used towards capital projects involving the construction of a new county courts building, and a communications radio system upgrade. \$797,344 was transferred to the Property & Casualty Insurance Fund which was created in 2012 to account for the accumulation and allocation of premiums, deductibles and risk management fees associated with the property and casualty insurance of the County.

The tables that follow assist in illustrating the financial activities and balance of the General Fund:

	2012 Revenues	2011 Revenues	Increase (Decrease)
Taxes	\$46,548,883	\$43,795,438	\$2,753,445
Intergovernmental Revenues	4,829,457	4,850,211	(20,754)
Charges for Services	8,819,887	8,296,228	523,659
Licenses and Permits	11,541	12,454	(913)
Investment Earnings	1,214,117	2,429,803	(1,215,686)
Fines and Forfeitures	283,089	277,884	5,205
All Other Revenue	1,797,759	1,740,519	57,240
Total	<u>\$63,504,733</u>	<u>\$61,402,537</u>	<u>\$2,102,196</u>

Tax revenues overall increased by 6.3%. The largest source of tax revenue at \$30.6 million is generated from the County's Sales Tax. This tax increased over the previous year by 8.0%. The second largest source of tax revenue at \$12.9 million is generated from Real Estate Property Taxes. Real Estate Property Tax increased by \$18,452 or 0.1%. Property Transfer Taxes generated \$3.0 million and increased \$477,885 or 19.1%.

WARREN COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2012

Unaudited

Investment income decreased \$1.2 million. For the last five years, after the worst market decline in roughly $\frac{3}{4}$ of a century, the economy and interest rates continue to trudge along at historically low rates. Therefore, as portions of our portfolio continued to “mature” or be “called”, it required us to re-invest those funds into the new investments that were being issued at the prevailing historically low interest rates; thereby, continuing to put a downward pressure on the overall yield of our portfolio.

At this point, interest rates have dropped by more than 90% overall (from their 2007 “high”). Steps were taken in 2006 (prior to the current “market crisis”) to revise our investment policy in order to help insulate our portfolio from the periodic downturn in interest rates that normally occurs in the interest rate cycle; this was accomplished by increasing the length of our “maturities” from 3 years (prior to 2006) to 5 years (in January 2006 – the maximum allowed by Ohio law). This change in investment policy and strategy was very effective; although interest rates dropped by more than 90% in one year (2008), we are just now reaching the end of those five-year “higher rate” investments that we purchased in 2006, 2007, and in early 2008 (we essentially “stretched” that “one-year 90% drop” in market rates over a “five-year period” in our portfolio). Therefore, our portfolio interest income is just now approaching the “90% drop” in income (from our 2007 “high”) as the last few “higher rate five-year” investments “mature” and “age-off the books.”

However, as the economy and interest rates continue to struggle along the current path (and as our investments continue to “mature” or be “called” and have to be re-invested at these low rates), it will continue to pull down our investment income, unless (and depending upon how quickly) the current record low interest rate cycle is broken. At the present time, the Federal Reserve Board, economists, prominent money management groups and various other money fund managers (which had previously forecasted a looming increase in interest rates) are no longer projecting an upswing in the interest rates, in the very near future, that could intervene and help prevent the continued investment income decline from occurring.

	2012	2011	Increase
	<u>Expenditures</u>	<u>Expenditures</u>	<u>(Decrease)</u>
General Government:			
Legislative and Executive	\$19,935,617	\$18,696,651	\$1,238,966
Judicial	8,675,280	8,387,060	288,220
Public Safety	25,205,089	25,226,243	(21,154)
Health	41,403	0	41,403
Human Services	1,078,688	1,109,702	(31,014)
Community and Economic Development	181,359	180,642	717
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Total	<u>\$55,117,436</u>	<u>\$53,600,298</u>	<u>\$1,517,138</u>

In 2012, the General Fund increased grants to other funds and agencies by over \$2.9 million. Despite this increase in additional grants, the General Fund's overall expenditures were held at an increase of \$1.5 million or 2.8%. These grants are expenditures of the Legislative and Executive government type and although Legislative and Executive incurred the full \$2.9 million, the overall increase to this category was \$1.2 million.

Board of Developmental Disabilities Fund - The 2012 revenues for the Board of Developmental Disabilities Fund (BDD) increased \$9.1 million or 55.4% over 2011. Expenditures for BDD decreased \$174,419 or .8%. During 2012 the Board began collecting all 4 voted mills of the operating tax levy. The levy had been rolled back during the three previous years due to the carry over that the Board had accumulated. The year end fund balance of \$35.1 million increased \$2.9 million over 2011.

Special Assessment Fund – The Special Assessment Fund received approximately \$1.4 million from special assessment levies, capacity fees and non-participant charges, while expending \$1.9 million in debt service payments. The fund balance decreased by \$569,046.

County Road Projects Fund – The revenues of the County Road Project Fund increased by \$4.0 million primarily due to federal funds received through the Surface Transportation Program. The revenues are partially funding \$7.4 million of the Bethany Road Widening and Bridge Project. During 2012 expenditures totaling \$7.2 million involved improvements to nine capital road & bridge projects and four non-capital road projects. The fund balance decreased by \$538,595.

GENERAL FUND BUDGETARY HIGHLIGHTS

The County's budget is prepared according to Ohio law and is based on accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The most significant budgeted fund is the General Fund.

The variance between the final budget and the actual revenues are solely the result of the County Auditor's decision to conservatively estimate revenues. In 2012 his estimations ended with a positive variance of \$3.1 million. Tax Revenues had the greatest variance amounting to \$1.7 million. This consists of the following: \$1,332,460 million in additional sales tax, and \$357,255 in property taxes.

It is not the practice of the County or the Budget Commission to revise estimated revenues at year-end to bring the budget in line with actual resources.

During the course of fiscal year 2012 the County Commissioners approved numerous revisions to the original appropriations. Overall, these changes resulted in a decrease of \$567,811. Actual expenditures were less than the final budgeted expenditures by \$3.9 million. The largest variances within the \$3.9 million consists of \$1.9 million in Legislative and Executive and \$1.1 million in Public Safety. The largest variance in both these government type expenditures resulted from less spending than originally anticipated in the personal services category. The General Fund had an adequate fund balance to cover all expenditures. The fund balance was \$9.0 million better than initially projected in the original budget.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of fiscal 2012 the County had \$322,296,703 net of accumulated depreciation invested in capital assets for its Governmental and Business Type activities. Of this total, \$110,285,789 was related to Governmental Activities and \$212,010,914 was related to the Business-Type activities. When looking at total assets and the accumulated depreciation, we ended 2012 with a \$3.5 million increase in total depreciable capital assets.

General Government's capital assets had additions of \$14.7 million. The three largest components of this include: \$6.8 million in additions to construction projects, \$4.4 million to infrastructure improvements, and \$1.9 million in land purchases. The largest portion of the construction project additions, involving over \$6.0 million, was related to road and bridge construction improvements.

General Government's capital assets had deletions of \$7.3 million. The greater part of deletions involved \$5.0 million that was removed from construction in progress as a result of projects being completed. This was made up of \$2.4 million in completed bridge improvements, \$1.2 million in completed road improvements and the remaining amount involved projects that were terminated and no longer being carried in construction. The result of General Governments additions, deletions and accumulated depreciation has a net increase of \$4.9 million at the end of 2012.

Business Type's capital assets had additions of \$8.6 million comprised of \$5.5 million in construction improvements, \$3 million in land improvements and \$116,521 in the purchase of machinery & equipment. The land improvements involved \$2.9 million in new water lines, \$117,173 in a new sewer line, and \$18,410 in a water permanent easement. The sewer line and \$736,595 of the water lines were contributions from other governments or private developers. Business Type's deletions of \$2.5 million is primarily involving \$2.2 million being moved out of construction and into capital assets land improvements.

Additional information on the County's capital assets can be found in Note 11.

WARREN COUNTY, OHIO

**Management's Discussion and Analysis
For the Year Ended December 31, 2012**

Unaudited

The following table summarizes the County's capital assets as of December 31, 2012 and December 31, 2011:

	Governmental Activities		Increase (Decrease)
	2012	2011	
Land	\$11,081,944	\$9,218,315	\$1,863,629
Construction in Progress	10,401,332	8,630,236	1,771,096
Total Non-Depreciable Capital Assets	21,483,276	17,848,551	3,634,725
Land Improvements	530,511	511,511	19,000
Buildings, Structures and Improvements	57,143,085	57,139,285	3,800
Furniture, Fixtures and Equipment	19,307,827	19,919,986	(612,159)
Infrastructure	75,065,746	70,724,975	4,340,771
Less: Accumulated Depreciation	(63,244,656)	(60,787,919)	(2,456,737)
Total Depreciable Capital Assets	88,802,513	87,507,838	1,294,675
Totals	\$110,285,789	\$105,356,389	\$4,929,400

	Business-Type Activities		Increase (Decrease)
	2012	2011	
Land	\$2,230,531	\$2,212,121	\$18,410
Construction in Progress	36,931,156	33,608,871	3,322,285
Total Non-Depreciable Capital Assets	39,161,687	35,820,992	3,340,695
Land Improvements	196,353,810	193,393,784	2,960,026
Buildings, Structures and Improvements	73,026,486	73,026,486	0
Furniture, Fixtures and Equipment	4,843,830	4,980,097	(136,267)
Less: Accumulated Depreciation	(101,374,899)	(93,756,947)	(7,617,952)
Total Depreciable Capital Assets	172,849,227	177,643,420	(4,794,193)
Totals	\$212,010,914	\$213,464,412	(\$1,453,498)

WARREN COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2012

Unaudited

Debt

At December 31, 2012, the County had general obligation debt outstanding of \$16.2 million in bonds. Of this amount, \$6.0 million comprises debt backed by the full faith and credit of the County and \$10.2 million is special assessment debt for which the County is liable in the event of default by the property owner subject to the assessment. The County also had outstanding principal of \$2.2 million in Tax Increment District Revenue Bonds, \$4.0 million of outstanding principal in an Ohio Department of Development Loan (State 166) and \$247,956 in OPWC loans. The Water enterprise fund had \$4.4 million in OWDA Loans. The 2002 Mortgage Revenue Bonds were paid in full during 2012. The Sewer enterprise fund had \$11.4 million in OWDA Loans outstanding at December 31, 2012.

Governmental Activities long-term liabilities decreased by \$2,599,673 or 8.6% during the 2012 fiscal year, and the County's Business-Type Activities long-term liabilities decreased by \$2,773,181 or 14.3%. The County maintains an underlying "Aa1" rating from Moody's Investors Service, Inc. for general obligation debt.

In addition to the bonded debt, the County's long-term obligations include compensated absences. Additional information on the County's long-term debt can be found in Note 14 of this report.

The following table summarizes the County's long-term debt outstanding as of December 31, 2012 and December 31, 2011:

	2012	2011
Governmental Activities:		
General Obligation Bonds	\$6,039,926	\$6,861,844
Special Assessment Bonds	10,180,450	11,541,111
Tax Increment Revenue Bonds	2,245,000	2,285,000
Loans	4,226,009	4,669,970
Capital Leases	2,029	5,286
Compensated Absences	4,947,609	4,877,485
Total Governmental Activities	<u>27,641,023</u>	<u>30,240,696</u>
Business-Type Activities:		
Mortgage Revenue Bonds	\$0	\$5,178,651
Loans	15,734,018	13,389,853
Compensated Absences	854,669	793,364
Total Business-Type Activities	<u>16,588,687</u>	<u>19,361,868</u>
Totals	<u><u>\$44,229,710</u></u>	<u><u>\$49,602,564</u></u>

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

In 2012, the nation, State of Ohio and Warren County's economy continued to experience the impact of the recession. Warren County has continued to exercise solid financial practices, as can be evidenced by the fact that we are one of only a few counties in the state who still has not had to lay off staff to approve a balanced budget. Warren County, however, no matter how good its development and financial practices, cannot escape the fact that we are inextricably tied to the economic fortunes of our state and our country.

For 2013, total General Fund revenues are anticipated at \$59.2 million, which is 8.8% less than what was actually received on a cash basis in fiscal year 2012. The General Fund's original budget for appropriations of anticipated expenses for 2013 was \$65.3 million as compared to \$64.9 million in cash expenditures at the end of 2012. Even though Warren County remains in strong financial shape largely due to consistent conservative budgeting, we are not immune from the effects of the state and national deficits and looming budget cuts. During 2013 and 2014 the County is focusing on potential State revenue cuts and reductions in investment income that could affect the County's General Fund balance. Our response to these possibilities include (1) containing salary and benefit expenses, (2) minimizing hiring and reviewing vacant positions to see if they can go unfilled, and (3) instituting across the board cuts in budgets of departments and agencies that receive General Fund dollars.

Warren County's central location between the metro areas of Dayton and Cincinnati in the southwestern part of Ohio has made it an attractive area for new business development. Metropolitan Cincinnati's northerly expansion into Warren County, particularly the rapid development along I-71 in the City of Mason, Deerfield Township, Lebanon and South Lebanon has also contributed to Warren County's economic development. Greater Dayton's growth south has prompted strong growth along I-75 in Franklin, Clearcreek Township, Middletown, Monroe and particularly in the City of Springboro. Warren County's business base is extremely diverse with many area companies concentrated in the sectors of high technology, research and development, advanced manufacturing, bio-medical and service related industries.

The Warren County Economic Development Department has been working hard to offset any job losses experienced through the recession, helping to create new jobs, as well as, retain existing jobs. In 2012, Warren County welcomed 20 new projects (both new to the region and expansion), created 1,934 new jobs, retained 772 existing jobs and resulted in \$283 million in corporate investments. The Home Depot Distribution Center has continued to increase positions adding a second shift in 2012. Likewise, the Cincinnati Premium Outlet Center, which opened in August of 2009, has created close to 1,000 new jobs and continues to support the growth of Warren County's sales tax receipts.

In 2012, Warren County also saw the introduction of new companies and the expansion of current employers. Mane, a French flavoring company, completed their project to make Warren County their national headquarters, adding nearly 70,000 square feet of office and R&D space while adding an additional 75 employees. New projects Empire Foods and Green Bay Packaging announced their relocation to Warren County adding nearly 300 new employment opportunities with a capital investment over \$20 million. While smaller in number, many other current and new businesses grew in Warren County, adding employment opportunities to area residents and building on the growth seen in recent years.

Likewise, the Warren County Office of Economic Development continues to work with Workforce One of Warren County, Sinclair Community College, the Warren County Career Center, the Dayton Development Coalition and the Cincinnati USA Partnership to conduct educational opportunities for area businesses and educational institutions. As the Warren County Office of Economic Development Office continues to conduct retention visits with area businesses, it is critical that the County and its partners work together to address the needs pertaining to workforce development. This was accomplished through listening sessions with area HR directors and educational institutions as well as forums conducted by the regional development organizations. Additionally, staff of the Economic Development Office have been appointed to leadership positions within the Workforce Investment Board of Area 12 and will hold responsibilities in transforming workforce policies of the Board.

The Warren County Port Authority had an active project load in 2012. Coordinating with the Warren County Economic Development Office, the Port assisted in the creation of a Warren County Small Business Development Center. The Port also worked with local jurisdictions to create a Joint Economic Development District and Tax Increment Financing to facilitate the payment/ownership of a sewer line for economic development purposes. Lastly, the Port has prepared documents to assist in the opening of a nearly 200,000 square foot Racino in Warren County. This facility will employ over 700 employees and invest nearly \$150,000,000 into Warren County.

Warren County continues to be credited as one of the highest "new job" growth counties in the state. In 2012, Warren County's unemployment rate fell from 8.9% during the peak of the recession to the lowest in Southwest Ohio, 6.3%.

While we can't control the national economy, there is much we can do to spark a local recovery. The Board of County Commissioners are intent to remain focused on economic development and coordinating these efforts with the various cities and townships to create more visibility and productivity in new job creation. As Warren County continues to weather the economic storm that has hit this nation and state, we will work hard to maintain services and planned projects and cut costs wherever possible. We will continue to place emphasis on Economic and Workforce Development through the coordinated efforts of each department.

REQUESTS FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information contact Nick Nelson, Warren County Auditor, 406 Justice Drive, Lebanon, Ohio 45036.

WARREN COUNTY, OHIO

**Statement of Net Position
December 31, 2012**

	Primary Government			Component Unit	
	Governmental Activities	Business-Type Activities	Total	Production Services Unlimited, Inc.	Transportation Improvement District
Assets:					
Cash and Cash Equivalents	\$ 113,902,157	\$ 20,951,509	\$134,853,666	\$ 229,688	\$ 4,223,832
Cash and Cash Equivalents with Fiscal Agent	7,267,465	0	7,267,465	0	0
Receivables:					
Taxes	48,664,268	0	48,664,268	0	0
Accounts	488,543	3,458,894	3,947,437	78,850	0
Intergovernmental	10,710,770	5,384	10,716,154	0	230,000
Interest	161,935	0	161,935	0	0
Special Assessments	12,606,942	224,855	12,831,797	0	0
Loans	1,513,898	0	1,513,898	0	0
Internal Balances	(769,235)	769,235	0	0	0
Inventory of Supplies at Cost	879,558	648,221	1,527,779	0	0
Prepaid Items	156,236	3,873	160,109	2,339	0
Restricted Assets:					
Cash and Cash Equivalents with Fiscal Agent	0	54	54	0	0
Prepaid Water Contract	0	2,300,001	2,300,001	0	0
Non-Depreciable Capital Assets	21,483,276	39,161,687	60,644,963	0	0
Depreciable Capital Assets, Net	88,802,513	172,849,227	261,651,740	24,447	0
Total Assets	305,868,326	240,372,940	546,241,266	335,324	4,453,832
Liabilities:					
Accounts Payable	5,168,777	990,978	6,159,755	6,897	254,430
Accrued Wages and Benefits Payable	2,071,474	218,099	2,289,573	12,970	0
Intergovernmental Payable	1,886,689	819,747	2,706,436	0	0
Claims Payable	694,997	0	694,997	0	0
Accrued Interest Payable	69,595	0	69,595	0	0
Long Term Liabilities:					
Due Within One Year	3,083,169	516,383	3,599,552	0	0
Due in More Than One Year	24,557,854	16,072,304	40,630,158	0	0
Total Liabilities	37,532,555	18,617,511	56,150,066	19,867	254,430
Deferred Inflows of Resources:					
Property Tax Levy for Next Fiscal Year	44,793,046	0	44,793,046	0	0

WARREN COUNTY, OHIO

	Primary Government			Component Unit	
	Governmental Activities	Business-Type Activities	Total	Production Services Unlimited, Inc.	Transportation Improvement District
Net Position:					
Net Investment in Capital Assets	91,645,601	196,276,896	287,922,497	24,447	0
Restricted For:					
Capital Projects	8,893,409	0	8,893,409	0	3,881,983
Debt Service	25,473,582	0	25,473,582	0	0
General Government - Legislative and Executive	6,260,776	0	6,260,776	0	0
General Government - Judicial	2,462,415	0	2,462,415	0	0
Public Safety	5,234,915	0	5,234,915	0	0
Public Works	13,019,388	0	13,019,388	0	0
Health	1,934,275	0	1,934,275	0	0
Human Services	46,621,278	0	46,621,278	0	0
Community and Economic Development	2,280,670	0	2,280,670	0	0
Unrestricted	19,716,416	25,478,533	45,194,949	291,010	317,419
Total Net Position	<u>\$ 223,542,725</u>	<u>\$ 221,755,429</u>	<u>\$445,298,154</u>	<u>\$ 315,457</u>	<u>\$ 4,199,402</u>

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

**Statement of Activities
For the Year Ended December 31, 2012**

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 21,846,409	\$ 6,555,688	\$ 0	\$ 1,073,403
Judicial	10,600,831	3,825,532	24,997	0
Public Safety	30,235,088	3,435,708	3,032,622	214,093
Public Works	10,610,939	188,263	190,629	5,369,939
Health	719,384	615,907	0	0
Human Services	42,878,607	2,151,616	11,982,380	58,251
Community and Economic Development	1,144,044	91,574	187,367	301,843
Interest and Fiscal Charges	1,261,821	0	0	0
Total Governmental Activities	119,297,123	16,864,288	15,417,995	7,017,529
Business-Type Activities:				
Water	13,624,951	10,294,904	0	2,986,400
Sewer	10,241,487	8,316,165	30,759	930,883
Sheriff	4,305,137	3,634,642	0	0
Communications Rotary	35,554	44,618	0	0
Storm Water	270,936	17,140	0	227,197
Total Business-Type Activities	28,478,065	22,307,469	30,759	4,144,480
Total Primary Government	\$ 147,775,188	\$ 39,171,757	\$ 15,448,754	\$ 11,162,009
Component Unit:				
Production Services Unlimited, Inc.	\$ 477,349	\$ 527,655	\$ 0	\$ 0
Transportation Improvement District	844,185	0	0	2,103,974
Total Component Units	\$ 1,321,534	\$ 527,655	\$ 0	\$ 2,103,974

General Revenues:

Property Taxes

Sales Taxes

Other Local Taxes

Motor Vehicle and Gasoline Taxes

Shared Revenues, Unrestricted

Investment Earnings

Miscellaneous

Total General Revenues

Change in Net Position

Net Position Beginning of Year, Restated

Net Position End of Year

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

Net (Expense) Revenue and Changes in Net Position			Component Units	
Governmental Activities	Business-Type Activities	Total	Production Services Unlimited, Inc.	Transportation Improvement District
\$ (14,217,318)	\$ 0	\$ (14,217,318)		
(6,750,302)	0	(6,750,302)		
(23,552,665)	0	(23,552,665)		
(4,862,108)	0	(4,862,108)		
(103,477)	0	(103,477)		
(28,686,360)	0	(28,686,360)		
(563,260)	0	(563,260)		
(1,261,821)	0	(1,261,821)		
<u>(79,997,311)</u>	<u>0</u>	<u>(79,997,311)</u>		
0	(343,647)	(343,647)		
0	(963,680)	(963,680)		
0	(670,495)	(670,495)		
0	9,064	9,064		
<u>0</u>	<u>(26,599)</u>	<u>(26,599)</u>		
<u>0</u>	<u>(1,995,357)</u>	<u>(1,995,357)</u>		
<u>(79,997,311)</u>	<u>(1,995,357)</u>	<u>(81,992,668)</u>		
			\$ 50,306	\$ 0
			<u>0</u>	<u>1,259,789</u>
			<u>50,306</u>	<u>1,259,789</u>
43,046,232	0	43,046,232	0	0
30,624,218	0	30,624,218	0	0
6,135	0	6,135	0	0
8,229,803	0	8,229,803	0	0
8,374,005	0	8,374,005	0	0
1,133,851	105	1,133,956	0	1,620
<u>11,541</u>	<u>0</u>	<u>11,541</u>	<u>0</u>	<u>0</u>
<u>91,425,785</u>	<u>105</u>	<u>91,425,890</u>	<u>0</u>	<u>1,620</u>
11,428,474	(1,995,252)	9,433,222	50,306	1,261,409
<u>212,114,251</u>	<u>223,750,681</u>	<u>435,864,932</u>	<u>265,151</u>	<u>2,937,993</u>
<u>\$ 223,542,725</u>	<u>\$ 221,755,429</u>	<u>\$ 445,298,154</u>	<u>\$ 315,457</u>	<u>\$ 4,199,402</u>

WARREN COUNTY, OHIO

**Balance Sheet
Governmental Funds
December 31, 2012**

	General	Board of Developmental Disabilities	Special Assessment
Assets:			
Cash and Cash Equivalents	\$ 25,742,300	\$ 28,263,893	\$ 754,744
Cash and Cash Equivalents with Fiscal Agent	0	7,267,465	0
Receivables:			
Taxes	18,891,176	19,457,965	0
Accounts	341,558	47,897	0
Intergovernmental	1,842,821	1,156,209	0
Interest	161,935	0	0
Special Assessments	0	0	12,606,942
Loans	0	0	0
Due from Other Funds	22,632	0	0
Interfund Loans Receivable	150,574	0	0
Inventory of Supplies, at Cost	26,053	0	0
Prepaid Items	5,166	15,913	0
Total Assets	\$ 47,184,215	\$ 56,209,342	\$ 13,361,686
Liabilities:			
Accounts Payable	\$ 1,362,395	\$ 175,308	\$ 0
Accrued Wages and Benefits Payable	1,116,416	525,463	0
Intergovernmental Payable	442,861	143,134	0
Claims Payable	0	17,599	0
Due to Other Funds	428,633	140,025	0
Interfund Loans Payable	0	0	0
Compensated Absences Payable	117,015	1,393	0
Total Liabilities	3,467,320	1,002,922	0
Deferred Inflows of Resources:			
Unavailable Amounts	1,084,870	193,604	12,642,577
Property Tax Levy for Next Fiscal Year	14,278,751	19,927,835	0
Total Deferred Inflows of Resources	15,363,621	20,121,439	12,642,577
Fund Balances:			
Nonspendable	31,219	15,913	0
Restricted	0	35,069,068	719,109
Committed	0	0	0
Assigned	1,868,372	0	0
Unassigned	26,453,683	0	0
Total Fund Balances	28,353,274	35,084,981	719,109
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 47,184,215	\$ 56,209,342	\$ 13,361,686

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

County Road Projects	Other Governmental Funds	Total Governmental Funds
\$ 5,563,903	\$ 49,601,946	\$ 109,926,786
0	0	7,267,465
3,453,202	6,861,925	48,664,268
0	94,005	483,460
331,296	7,352,566	10,682,892
0	0	161,935
0	0	12,606,942
0	1,513,898	1,513,898
0	16,070	38,702
0	2,765,015	2,915,589
0	816,688	842,741
0	3,715	24,794
<u>\$ 9,348,401</u>	<u>\$ 69,025,828</u>	<u>\$ 195,129,472</u>
\$ 460,723	\$ 2,606,041	\$ 4,604,467
0	426,048	2,067,927
1,198,255	101,268	1,885,518
0	0	17,599
0	109,767	678,425
2,765,015	1,278,674	4,043,689
0	32,865	151,273
<u>4,423,993</u>	<u>4,554,663</u>	<u>13,448,898</u>
15,435	5,358,471	19,294,957
3,555,525	7,030,935	44,793,046
<u>3,570,960</u>	<u>12,389,406</u>	<u>64,088,003</u>
0	820,403	867,535
930,896	43,765,361	80,484,434
422,552	8,375,641	8,798,193
0	0	1,868,372
0	(879,646)	25,574,037
<u>1,353,448</u>	<u>52,081,759</u>	<u>117,592,571</u>
<u>\$ 9,348,401</u>	<u>\$ 69,025,828</u>	<u>\$ 195,129,472</u>

***Reconciliation Of Total Governmental Fund Balances
To Net Position Of Governmental Activities
December 31, 2012***

Total Governmental Fund Balances	\$117,592,571
<i>Amounts reported for governmental activities in the statement of net position are different because:</i>	
Capital Assets used in governmental activities are not resources and therefore are not reported in the funds.	110,285,789
Other long-term assets are not available to pay for current period expenditures and therefore are reported as deferred inflows of resources in the funds.	19,294,957
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(27,924,391)
Internal Service Funds are used by management to charge the costs of vehicle maintenance, insurance and gasoline to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets. This is the amount that applies to the governmental activities.	<u>4,293,799</u>
<i>Net Position of Governmental Funds</i>	<u><u>\$223,542,725</u></u>

See accompanying notes to the basic financial statements



WARREN COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2012**

	General	Board of Developmental Disabilities	Special Assessment
Revenues:			
Taxes	\$ 46,548,883	\$ 17,295,653	\$ 0
Intergovernmental Revenues	4,829,457	7,171,986	0
Charges for Services	8,819,887	501,543	17,000
Licenses and Permits	11,541	0	0
Investment Earnings	1,214,117	9,024	0
Special Assessments	0	0	1,337,407
Fines and Forfeitures	283,089	0	0
All Other Revenue	1,797,759	627,043	0
Total Revenue	<u>63,504,733</u>	<u>25,605,249</u>	<u>1,354,407</u>
Expenditures:			
Current:			
General Government:			
Legislative and Executive	19,935,617	0	0
Judicial	8,675,280	0	0
Public Safety	25,205,089	0	0
Public Works	0	0	0
Health	41,403	0	0
Human Services	1,078,688	22,742,551	0
Community and Economic Development	181,359	0	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	0	1,360,661
Interest and Fiscal Charges	0	0	562,792
Total Expenditures	<u>55,117,436</u>	<u>22,742,551</u>	<u>1,923,453</u>
Excess (Deficiency) of Revenues Over Expenditures	8,387,297	2,862,698	(569,046)
Other Financing Sources (Uses):			
Loans Initiated	0	0	0
Transfers In	0	0	0
Transfers Out	(9,291,616)	0	0
Total Other Financing Sources (Uses)	<u>(9,291,616)</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	(904,319)	2,862,698	(569,046)
Fund Balances at Beginning of Year, Restated	29,260,718	32,222,283	1,288,155
Decrease in Inventory Reserve	(3,125)	0	0
Fund Balances End of Year	<u>\$ 28,353,274</u>	<u>\$ 35,084,981</u>	<u>\$ 719,109</u>

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

County Road Projects	Other Governmental Funds	Total Governmental Funds
\$ 1,454,584	\$ 10,125,313	\$ 75,424,433
4,643,871	20,000,497	36,645,811
0	3,360,409	12,698,839
0	5	11,546
0	0	1,223,141
0	0	1,337,407
263,399	1,149,188	1,695,676
0	389,510	2,814,312
<u>6,361,854</u>	<u>35,024,922</u>	<u>131,851,165</u>
0	2,333,488	22,269,105
0	831,784	9,507,064
0	4,910,838	30,115,927
0	6,890,600	6,890,600
0	677,831	719,234
0	18,836,633	42,657,872
0	988,283	1,169,642
7,154,763	3,456,160	10,610,923
0	1,531,532	2,892,193
0	602,765	1,165,557
<u>7,154,763</u>	<u>41,059,914</u>	<u>127,998,117</u>
(792,909)	(6,034,992)	3,853,048
254,314	0	254,314
0	8,502,294	8,502,294
0	(8,022)	(9,299,638)
<u>254,314</u>	<u>8,494,272</u>	<u>(543,030)</u>
(538,595)	2,459,280	3,310,018
1,892,043	49,767,993	114,431,192
0	(145,514)	(148,639)
<u>\$ 1,353,448</u>	<u>\$ 52,081,759</u>	<u>\$ 117,592,571</u>

***Reconciliation Of The Statement Of Revenues, Expenditures
And Changes In Fund Balances Of Governmental Funds
To The Statement Of Activities
For the Year Ended December 31, 2012***

Net Change in Fund Balances - Total Governmental Funds	\$3,310,018
<i>Amounts reported for governmental activities in the statement of activities are different because</i>	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays and capital contributions exceeded depreciation.	5,108,550
Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the loss on the disposal of capital assets net of proceeds received.	(207,158)
Revenues and transfers in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(2,761,379)
The issuance of long-term debt (e.g. special assessment bonds, leases) provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes current financial resources of governmental funds. Neither transaction, however, has any effect on net position.	2,532,762
In the statement of activities, interest is accrued on outstanding bonds and loans, whereas in governmental funds, an interest expenditure is reported when due.	8,853
Some expenses reported in the statement of activities, such as change in inventory and compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.	(77,660)
The Internal Service Funds, which are used to charge the cost of services to individual funds, are not included in the statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the County's Internal Service Funds are allocated among the governmental and business-type activities.	<u>3,514,488</u>
<i>Change in Net Position of Governmental Activities</i>	<u><u>\$11,428,474</u></u>

See accompanying notes to the basic financial statements



WARREN COUNTY, OHIO

**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2012**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 40,760,000	\$ 44,560,000	\$ 46,249,715	\$ 1,689,715
Intergovernmental Revenues	5,504,616	4,454,616	4,553,756	99,140
Charges for Services	5,888,597	8,113,597	8,807,522	693,925
Licenses and Permits	6,000	6,000	11,690	5,690
Investment Earnings	1,009,500	1,259,500	1,408,896	149,396
Fines and Forfeitures	268,000	268,000	290,128	22,128
All Other Revenues	1,579,123	1,679,123	2,150,515	471,392
Total Revenues	<u>55,015,836</u>	<u>60,340,836</u>	<u>63,472,222</u>	<u>3,131,386</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	23,635,295	22,553,841	20,662,065	1,891,776
Judicial	9,090,267	9,310,560	8,840,328	470,232
Public Safety	27,232,457	27,561,155	26,450,420	1,110,735
Human Services	1,554,618	1,519,270	1,163,140	356,130
Community and Economic Development	209,268	209,268	181,030	28,238
Total Expenditures	<u>61,721,905</u>	<u>61,154,094</u>	<u>57,296,983</u>	<u>3,857,111</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,706,069)	(813,258)	6,175,239	6,988,497
Other Financing Sources (Uses):				
Transfers In	0	1,000,000	1,000,000	0
Transfers Out	(4,374,034)	(10,844,172)	(10,765,265)	78,907
Advances In	569,000	569,000	759,000	190,000
Advances Out	0	0	(340,574)	(340,574)
Total Other Financing Sources (Uses):	<u>(3,805,034)</u>	<u>(9,275,172)</u>	<u>(9,346,839)</u>	<u>(71,667)</u>
Net Change in Fund Balance	(10,511,103)	(10,088,430)	(3,171,600)	6,916,830
Fund Balance at Beginning of Year	21,989,356	21,989,356	21,989,356	0
Prior Year Encumbrances	3,361,849	3,361,849	3,361,849	0
Fund Balance at End of Year	<u>\$ 14,840,102</u>	<u>\$ 15,262,775</u>	<u>\$ 22,179,605</u>	<u>\$ 6,916,830</u>

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO**Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue – Board of Developmental Disabilities Fund
For the Year Ended December 31, 2012**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 16,857,000	\$ 16,857,000	\$ 17,296,852	\$ 439,852
Intergovernmental Revenues	5,908,470	5,908,470	6,748,993	840,523
Charges for Services	496,069	496,069	502,490	6,421
All Other Revenues	326,500	326,500	985,682	659,182
Total Revenues	<u>23,588,039</u>	<u>23,588,039</u>	<u>25,534,017</u>	<u>1,945,978</u>
Expenditures:				
Current:				
Human Services	30,313,475	30,019,952	27,083,641	2,936,311
Total Expenditures	<u>30,313,475</u>	<u>30,019,952</u>	<u>27,083,641</u>	<u>2,936,311</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,725,436)	(6,431,913)	(1,549,624)	4,882,289
Other Financing Sources (Uses):				
Transfers In	100,000	100,000	100,000	0
Transfers Out	(100,000)	(100,000)	(100,000)	0
Total Other Financing Sources (Uses):	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(6,725,436)	(6,431,913)	(1,549,624)	4,882,289
Fund Balance at Beginning of Year	25,668,385	25,668,385	25,668,385	0
Prior Year Encumbrances	1,909,934	1,909,934	1,909,934	0
Fund Balance at End of Year	<u>\$ 20,852,883</u>	<u>\$ 21,146,406</u>	<u>\$ 26,028,695</u>	<u>\$ 4,882,289</u>

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

**Statement of Net Position
Proprietary Funds
December 31, 2012**

	Business-Type Activities - Enterprise Funds			
	Water	Sewer	Storm Water	Sheriff
Assets:				
Current Assets:				
Cash and Cash Equivalents	\$ 11,329,158	\$ 8,604,514	\$ 539,864	\$ 428,331
Receivables:				
Accounts	1,885,980	1,572,914	0	0
Intergovernmental	2,025	2,400	0	0
Special Assessments	0	0	224,855	0
Due from Other Funds	0	3,067	0	0
Interfund Loans Receivable	280,000	848,100	0	0
Inventory of Supplies at Cost	524,096	124,125	0	0
Prepaid Items	1,247	2,626	0	0
Total Current Assets	<u>14,022,506</u>	<u>11,157,746</u>	<u>764,719</u>	<u>428,331</u>
Noncurrent Assets:				
Restricted Assets:				
Cash and Cash Equivalents with Fiscal Agent	54	0	0	0
Prepaid Water Contract	2,300,001	0	0	0
Non-Depreciable Capital Assets	6,301,030	32,860,657	0	0
Depreciable Capital Assets, Net	97,698,004	75,141,306	9,917	0
Total Noncurrent Assets	<u>106,299,089</u>	<u>108,001,963</u>	<u>9,917</u>	<u>0</u>
Total Assets	<u>120,321,595</u>	<u>119,159,709</u>	<u>774,636</u>	<u>428,331</u>
Liabilities:				
Current Liabilities:				
Accounts Payable	561,481	429,497	0	0
Accrued Wages and Benefits Payable	62,432	48,561	5,065	102,041
Intergovernmental Payable	331,027	191,993	780	295,947
Claims Payable	0	0	0	0
Due to Other Funds	31,086	50,976	187	120,150
Compensated Absences Payable - Current	12,283	11,779	0	7,068
Ohio Water Development				
Authority Loans Payable - Current	218,232	267,021	0	0
Total Current Liabilities	<u>1,216,541</u>	<u>999,827</u>	<u>6,032</u>	<u>525,206</u>

WARREN COUNTY, OHIO

Communications Rotary	Total Enterprise Funds	Governmental Activities - Internal Service Funds
\$ 49,642	\$ 20,951,509	\$ 3,975,371
0	3,458,894	5,083
959	5,384	27,878
0	224,855	0
1,724	4,791	837,705
0	1,128,100	0
0	648,221	36,817
0	3,873	131,442
<u>52,325</u>	<u>26,425,627</u>	<u>5,014,296</u>
0	54	0
0	2,300,001	0
0	39,161,687	0
0	172,849,227	18,992
0	214,310,969	18,992
<u>52,325</u>	<u>240,736,596</u>	<u>5,033,288</u>
0	990,978	184,044
0	218,099	3,547
0	819,747	1,171
0	0	677,398
0	202,399	374
0	31,130	0
0	485,253	0
0	2,747,606	866,534

(Continued)

WARREN COUNTY, OHIO

**Statement of Net Position
Proprietary Funds
December 31, 2012**

	Business-Type Activities - Enterprise Funds			
	Water	Sewer	Storm Water	Sheriff
Noncurrent Liabilities				
Compensated Absences Payable	241,732	193,903	24,585	363,319
Ohio Water Development				
Authority Loans Payable	4,152,673	11,096,092	0	0
Total Noncurrent Liabilities	<u>4,394,405</u>	<u>11,289,995</u>	<u>24,585</u>	<u>363,319</u>
Total Liabilities	<u>5,610,946</u>	<u>12,289,822</u>	<u>30,617</u>	<u>888,525</u>
Net Position:				
Net Investment in Capital Assets	99,628,129	96,638,850	9,917	0
Unrestricted	15,082,520	10,231,037	734,102	(460,194)
Total Net Position	<u>\$ 114,710,649</u>	<u>\$ 106,869,887</u>	<u>\$ 744,019</u>	<u>\$ (460,194)</u>

Adjustment to reflect the consolidation of internal service fund activities related to the enterprise funds.

Net Position of Business-type Activities

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

Communications Rotary	Total Enterprise Funds	Governmental Activities - Internal Service Funds
0	823,539	15,220
0	15,248,765	0
0	16,072,304	15,220
0	18,819,910	881,754
0	196,276,896	18,992
52,325	25,639,790	4,132,542
<u>\$ 52,325</u>	<u>221,916,686</u>	<u>\$ 4,151,534</u>
	<u>(161,257)</u>	
	<u>\$ 221,755,429</u>	

WARREN COUNTY, OHIO

**Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2012**

	Business-Type Activities - Enterprise Funds			
	Water	Sewer	Storm Water	Sheriff
Operating Revenues:				
Charges for Services	\$ 10,249,582	\$ 8,245,246	\$ 0	\$ 3,623,212
Tap in Fees	146,339	0	0	0
Other Operating Revenue	45,322	70,919	17,140	11,430
Total Operating Revenues	<u>10,441,243</u>	<u>8,316,165</u>	<u>17,140</u>	<u>3,634,642</u>
Operating Expenses:				
Personal Services	2,378,026	1,881,534	138,414	3,557,425
Contractual Services	325,465	384,947	130,212	0
Materials and Supplies	1,743,435	1,006,487	0	0
Utilities	4,018,112	3,331,163	0	0
Depreciation	4,469,670	3,444,111	2,480	0
Health Insurance Claims	0	0	0	0
Other Operating Expenses	61,463	42,662	503	882,817
Total Operating Expenses	<u>12,996,171</u>	<u>10,090,904</u>	<u>271,609</u>	<u>4,440,242</u>
Operating Income (Loss)	(2,554,928)	(1,774,739)	(254,469)	(805,600)
Nonoperating Revenue (Expenses):				
Intergovernmental Grants	0	30,759	0	0
Special Assessment Revenue	0	0	227,197	0
Investment Earnings	105	0	0	0
Interest and Fiscal Charges	(734,302)	(214,130)	0	0
Total Nonoperating Revenues (Expenses)	<u>(734,197)</u>	<u>(183,371)</u>	<u>227,197</u>	<u>0</u>
Income (Loss) Before Contributions and Transfers	(3,289,125)	(1,958,110)	(27,272)	(805,600)
Capital Contributions - Tap in Fees	2,103,466	813,710	0	0
Capital Contributions	736,595	117,173	0	0
Transfers In	0	0	0	0
Change in Net Position	(449,064)	(1,027,227)	(27,272)	(805,600)
Net Position Beginning of Year, Restated	<u>115,159,713</u>	<u>107,897,114</u>	<u>771,291</u>	<u>345,406</u>
Net Position End of Year	<u>\$ 114,710,649</u>	<u>\$ 106,869,887</u>	<u>\$ 744,019</u>	<u>\$ (460,194)</u>

Change in Net Position - Total Enterprise Funds

Adjustment to reflect the consolidation of internal service fund activities related to the enterprise funds.

Change in Net Position - Business-type Activities

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

Communications Rotary	Total Enterprise Funds	Governmental Activities - Internal Service Funds
\$ 44,618	\$ 22,162,658	\$ 12,589,469
0	146,339	0
0	144,811	83,754
<u>44,618</u>	<u>22,453,808</u>	<u>12,673,223</u>
0	7,955,399	801,218
0	840,624	915,921
32,945	2,782,867	1,611,661
0	7,349,275	0
0	7,916,261	2,173
0	0	5,580,717
2,609	990,054	739,542
<u>35,554</u>	<u>27,834,480</u>	<u>9,651,232</u>
9,064	(5,380,672)	3,021,991
0	30,759	0
0	227,197	0
0	105	0
0	(948,432)	0
<u>0</u>	<u>(690,371)</u>	<u>0</u>
9,064	(6,071,043)	3,021,991
0	2,917,176	0
0	853,768	0
<u>0</u>	<u>0</u>	<u>797,344</u>
9,064	(2,300,099)	3,819,335
<u>43,261</u>	<u>224,216,785</u>	<u>332,199</u>
<u>\$ 52,325</u>	<u>221,916,686</u>	<u>\$ 4,151,534</u>
	(2,300,099)	
	<u>304,847</u>	
	<u>\$ (1,995,252)</u>	

WARREN COUNTY, OHIO

***Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2012***

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Storm Water
<u>Cash Flows from Operating Activities:</u>			
Cash Received from Customers	\$10,471,664	\$8,242,682	\$17,140
Cash Payments for Goods and Services	(5,993,640)	(4,832,350)	(131,218)
Cash Payments to Employees	(2,369,060)	(1,826,879)	(110,838)
Net Cash Provided (Used) by Operating Activities	2,108,964	1,583,453	(224,916)
<u>Cash Flows from Noncapital Financing Activities:</u>			
Transfers In	0	0	0
Advances In	0	4,500,000	0
Advances Out	(280,000)	(4,848,100)	0
Cash Received from Intergovernmental Operating Grants	0	30,759	0
Net Cash Provided (Used) by Noncapital Financing Activities	(280,000)	(317,341)	0
<u>Cash Flows from Capital and Related Financing Activities:</u>			
Cash Received from Tap-in Fees in Excess of Cost	2,103,466	813,710	0
Cash Received from Intergovernmental Grants	0	0	0
Ohio Water Development Authority Loans Received	0	3,185,206	0
Special Assessments Received	0	0	224,811
Acquisition and Construction of Assets	(1,900,310)	(5,001,339)	0
Sale of Capital Assets	0	0	0
Principal Paid on Revenue Bonds	(5,085,000)	0	0
Principal Paid on Ohio Water Development Authority Loan	(213,932)	(627,109)	0
Interest Paid on All Debt	(505,962)	(369,500)	0
Net Cash Provided (Used) by Capital and Related Financing Activities	(5,601,738)	(1,999,032)	224,811
<u>Cash Flows from Investing Activities:</u>			
Receipts of Interest	49	0	0
Net Cash Provided by Investing Activities	49	0	0
Net Increase (Decrease) in Cash and Cash Equivalents	(3,772,725)	(732,920)	(105)
Cash and Cash Equivalents at Beginning of Year	15,101,937	9,337,434	539,969
Cash and Cash Equivalents at End of Year	\$11,329,212	\$8,604,514	\$539,864
<u>Reconciliation of Cash and Cash Equivalents per the Balance Sheet:</u>			
Cash and Cash Equivalents	\$11,329,158	\$8,604,514	\$539,864
Restricted Cash with Fiscal Agent	54	0	0
Cash and Cash Equivalents at End of Year	\$11,329,212	\$8,604,514	\$539,864

WARREN COUNTY, OHIO

Sheriff	Communications Rotary	Total Enterprise	Governmental - Activities Internal Service Funds
\$3,635,162	\$57,693	\$22,424,341	\$13,202,642
(668,961)	(41,277)	(11,667,446)	(11,112,169)
(3,496,543)	0	(7,803,320)	(797,926)
(530,342)	16,416	2,953,575	1,292,547
0	0	0	797,344
0	0	4,500,000	0
0	0	(5,128,100)	(500,000)
0	0	30,759	0
0	0	(597,341)	297,344
0	0	2,917,176	0
0	0	0	0
0	0	3,185,206	0
0	0	224,811	0
0	0	(6,901,649)	0
0	0	0	0
0	0	(5,085,000)	0
0	0	(841,041)	0
0	0	(875,462)	0
0	0	(7,375,959)	0
0	0	49	0
0	0	49	0
(530,342)	16,416	(5,019,676)	1,589,891
958,673	33,226	25,971,239	2,385,480
\$428,331	\$49,642	\$20,951,563	\$3,975,371
\$428,331	\$49,642	\$20,951,509	\$3,975,371
0	0	54	0
\$428,331	\$49,642	\$20,951,563	\$3,975,371

(Continued)

WARREN COUNTY, OHIO

***Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2012***

	Business-Type Activities - Enterprise Funds		
	Water	Sewer	Storm Water
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>			
<u>Provided (Used) by Operating Activities:</u>			
Operating Income (Loss)	(\$2,554,928)	(\$1,774,739)	(\$254,469)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	4,469,670	3,444,111	2,480
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	12,549	(76,274)	0
(Increase) Decrease in Due from Other Funds	0	(3,067)	0
Decrease in Intergovernmental Receivable	17,872	5,858	0
(Increase) Decrease in Inventory	54,472	(86,444)	0
Decrease in Prepaid Items	2,314	4,552	0
Decrease in Prepaid Water Contract	176,923	0	0
Increase (Decrease) in Accounts Payable	(121,137)	(104,217)	0
Increase (Decrease) in Accrued Wages and Benefits	(534)	3,114	3,597
Increase (Decrease) in Due to Other Funds	(1,284)	27,382	187
Increase in Intergovernmental Payables	41,122	107,544	50
Decrease in Claims Payable	0	0	0
Increase (Decrease) in Compensated Absences	11,925	35,633	23,239
Total Adjustments	<u>4,663,892</u>	<u>3,358,192</u>	<u>29,553</u>
Net Cash Provided (Used) by Operating Activities	<u>\$2,108,964</u>	<u>\$1,583,453</u>	<u>(\$224,916)</u>

Schedule of Noncash Investing, Capital and Financing Activities:

At December 31, 2012 the Water and Sewer Funds had outstanding liabilities of \$462,194 and \$269,609, respectively, for the purchase of certain capital assets. The Water Fund received \$736,595 and the Sewer Fund received \$117,173 of capital contributions from other funds, special assessments and developers.

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

<u>Sheriff</u>	<u>Communications Rotary</u>	<u>Total Enterprise</u>	<u>Governmental - Activities Internal Service Funds</u>
(\$805,600)	\$9,064	(\$5,380,672)	\$3,021,991
0	0	7,916,261	2,173
0	0	(63,725)	516,813
0	680	(2,387)	(189,302)
520	12,395	36,645	33,289
0	0	(31,972)	15,084
0	0	6,866	(131,442)
0	0	176,923	0
0	(5,723)	(231,077)	107,991
3,751	0	9,928	635
65,779	0	92,064	80
214,700	0	363,416	721
0	0	0	(2,087,972)
(9,492)	0	61,305	2,486
<u>275,258</u>	<u>7,352</u>	<u>8,334,247</u>	<u>(1,729,444)</u>
<u>(\$530,342)</u>	<u>\$16,416</u>	<u>\$2,953,575</u>	<u>\$1,292,547</u>

WARREN COUNTY, OHIO

**Statement of Net Position
Fiduciary Funds
December 31, 2012**

	Private Purpose Trust	Agency Funds
Assets:		
Cash and Cash Equivalents	\$ 479,616	\$ 25,556,839
Cash in Segregated Accounts	0	3,380,121
Receivables:		
Taxes	0	303,085,063
Accounts	158	0
Total Assets	<u>479,774</u>	<u>332,022,023</u>
Liabilities:		
Intergovernmental Payable	0	319,547,167
Unapportioned Monies	0	8,325,326
Payroll Withholding	0	46,904
Deposits Held Due to Others	0	4,102,626
Total Liabilities	<u>0</u>	<u>332,022,023</u>
Net Position:		
Unrestricted	479,774	0
Total Net Position	<u>\$ 479,774</u>	<u>\$ 0</u>

See accompanying notes to the basic financial statements

WARREN COUNTY, OHIO

***Statement of Changes in Net Position
Fiduciary Fund
For the Year Ended December 31, 2012***

	Private Purpose Trust
Additions:	
Contributions	\$ 97,034
Increase in Net Position Resulting from Operations	<u>97,034</u>
Deductions:	
Reimbursements	<u>62,766</u>
Change in Net Position	34,268
Net Position at Beginning of Year	<u>445,506</u>
Net Position End of Year	<u><u>\$ 479,774</u></u>

See accompanying notes to the basic financial statements

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Warren County is a political subdivision of the State of Ohio. The County was formed by an act of the Ohio General Assembly in 1803. The three member Board of County Commissioners is the legislative and executive body of the County. The County's combined financial statements include accounts for all County operations.

The accompanying basic financial statements comply with the provisions of GASB Statement No. 14, *"The Financial Reporting Entity,"* as amended by GASB Statement No. 39, *"Determining Whether Certain Organizations are Component Units"* in that the financial statements include all organizations, activities and functions of the primary government (the County) and legally separate entities (component units) for which the County is financially accountable. Financial accountability is defined as the appointment of a voting majority of a legally separate organization's governing board and either the County's ability to impose its will over the organization or the possibility that the organization will provide a financial benefit to or impose a financial burden on the County.

The financial activities of all funds, agencies, boards and commissions for which the County elected officials are financially accountable are reflected in the accompanying financial statements. Based on the foregoing criteria, Warren County (the primary government) has two component units, Production Services Unlimited, Inc. and the Warren County Transportation Improvement District. The reporting entity of the County includes the following services: human and social services, certain health care and community assistance services, civil and criminal justice systems, road and bridge maintenance and general administrative services. In addition, the County operates a water supply, sanitary sewer and storm water system.

Discretely Presented Component Unit - The component unit column on the Statement of Net Position includes the financial data of two County component units, Production Services Unlimited, Inc. (PSU) and the Warren County Transportation Improvement District (TID). The component units are reported in a separate column to emphasize that they are legally separate from the County. PSU and the TID are being presented as a part of the County's reporting entity because it would be misleading to exclude them.

PSU is an adult workshop for the clients of the Board of Developmental Disabilities. Warren County has an annual master operating agreement with PSU to subsidize a portion of the operations. PSU contracts with various companies and individuals including the County to provide janitorial services, assembly work, packaging, clerical, and other activities which are performed by the workshop participants. Separate financial statements for PSU may be obtained by writing to: Production Services Unlimited, Inc., 575 Columbus Avenue, Lebanon, Ohio 45036.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

The TID is a body politic and corporate, created pursuant to Chapter 5540 of the Ohio Revised Code by action of the Board of Warren County Commissioners on January 27, 2011 for the purpose of financing, constructing, maintaining, repairing and operating selected transportation projects. Separate financial statements for the TID may be obtained by writing to Secretary-Treasurer, Warren County Transportation Improvement District, 210 W. Main Street, Lebanon, Ohio 45036.

Related Organizations - Warren County officials appoint a voting majority of the board for the following organizations. The County's accountability for these organizations does not extend beyond making the appointments.

- *Metropolitan Housing Authority* - The County Commissioners, Probate Court and Common Pleas Court each appoint one member of a five member board.
- *Park District* - The Probate Judge appoints all three members of the Park Board.
- *Warren County Airport Authority* - The County Commissioners appoint all members of a nine-member board.
- *Butler/Clermont/Warren Workforce Policy Board* – The County Commissioners appoint all of the Warren County members of the board. The Policy Board is a regional organization developed as a result of the Workforce Investment Act. The role of the Policy Board is to assess the workforce needs of area employers, assess the employment and training needs of job seekers and to identify fiscal and other available resources to meet current and future workforce needs in the region.
- *Warren County Port Authority* – The County Commissioners appoint all seven members of the board. The role of the board is to enhance, foster, aid, provide or promote the following within Warren County: transportation, economic development, housing, recreation, education, culture and research.

Joint Venture Without Equity Interest

Warren County is a member of the Warren/Clinton Counties Recovery Services Board, which is a joint venture between Warren and Clinton Counties. The purpose of the board is to provide aid, support and education for alcohol and drug dependent citizens as well as those who are mentally handicapped. See Note 21 "Joint Venture."

Jointly Governed Organization

Warren County Board of Developmental Disabilities is a member of the Southwest Ohio Regional Council of Governments formed by Hamilton, Clermont, Butler and Warren Counties. The purpose of this Council is to coordinate the powers and duties of the member counties to better serve and benefit persons with developmental disabilities. See Note 22 "Jointly Governed Organization."

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting

The accounting system is organized and operated on the basis of funds each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses. The various funds are summarized by type in the basic financial statements. The County uses the following fund types:

Governmental Funds

Governmental funds are those funds through which most governmental functions typically are financed. The acquisition, use and balances of the County's expendable financial resources and the related current liabilities (except those accounted for in the proprietary funds) are accounted for through governmental funds. The measurement focus is on determination of "financial flow" (sources and use and balances of financial resources). The following are the County's major governmental funds:

General Fund – This fund represents the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund. The primary revenue sources are sales and use tax, property transfer tax, real estate tax, state and local government fund receipts, investment earnings and charges for service. The general fund balance is available to the County for any purpose provided it is expended or transferred according to the laws of Ohio.

Board of Developmental Disabilities Fund – This fund is used to account for a County-wide property tax levy, Federal and State grants and reimbursements used for care and services for the mentally handicapped and developmentally disabled.

Special Assessment Fund – This fund is used to account for revenues received from special assessment collections from annual tax billings, which provide the source of financing for long-term debt incurred for water and sewer line construction.

County Road Projects Fund – This fund is used to account for all revenue sources including Federal and State grants used to finance road and bridge infrastructure projects.

Proprietary Funds

All proprietary funds are accounted for on an "economic resources" measurement focus. This measurement focus provides that all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Proprietary fund type operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total position.

Enterprise Funds - These funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The County's major enterprise funds are:

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation - Fund Accounting (Continued)

Water Fund – This fund is used to account for the operation of the County’s water service.

Sewer Fund – This fund is used to account for the operation of the County’s sanitary sewer service.

Storm Water Fund – This fund is used to account for the operation of the County’s Storm Water Management Plan in compliance with the federally mandated National Pollution Discharge Elimination System (NPDES) Phase II program.

Sheriff Fund – This fund is used to account for the policing services provided on a contractual basis to Deerfield Township, South Lebanon and Caesar Creek Litter Control.

Communications Rotary Fund – This fund is used to account for communications maintenance services provided to various county departments and other governmental units. Users are billed for costs incurred.

Internal Service Funds – The five internal service funds operated by the County are: Vehicle Maintenance, Health Insurance, Workers’ Compensation Self Insurance, Property and Casualty Insurance and Gasoline. The Vehicle Maintenance fund was created to provide repairs and maintenance to various County departments. The Health Insurance fund is used for claims and administration of the health insurance program for covered County employees and eligible dependents. The Workers’ Compensation Self Insurance fund was created to accumulate reserves and process claims for workers’ compensation for all functions of county government. The Property and Casualty Insurance fund was created to account for the accumulation and allocation of premiums, deductibles and risk management fees associated with the property and casualty insurance of the County. The Gasoline fund was created to account for the centralized purchase of gasoline provided to various departments of the County.

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. These funds are used to account for assets held by a governmental unit as an agent for individuals, private organizations or other governmental units and therefore not available to support the County’s own programs. The County’s only trust fund is a private purpose trust that accounts for unclaimed monies. The agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operation. These funds operate on an accrual basis of accounting. Further description of these funds can be found on pages 188 and 189.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation – Financial Statements

Government-wide Financial Statements – The statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government and its discretely presented component units, except for fiduciary funds. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities. Internal Service fund activity is eliminated to avoid “doubling up” revenues and expenses. Inter-fund services provided and used are not eliminated in the process of consolidation. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

The government-wide statements are prepared using the economic resources measurement focus. This is the same approach used in the preparation of the proprietary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the County and for each function or program of the County’s governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

Fund Financial Statements – Fund financial statements report detailed information about the County. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column. Fiduciary funds are reported by fund type.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a flow of current financial resources measurement focus. The financial statements for governmental funds are a balance sheet, which generally includes only current assets and current liabilities, and a statement of revenues, expenditures and changes in fund balances, which reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Presentation – Financial Statements (Continued)

All proprietary fund types are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the statement of net position. The statement of changes in net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net total position. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

D. Basis of Accounting

Basis of accounting represents the methodology utilized in the recognition of revenues and expenditures or expenses reported in the financial statements. The accounting and reporting treatment applied to a fund is determined by its measurement focus.

The modified accrual basis of accounting is followed by the governmental funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. The term "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period, which the County considers to be 60 days after year-end. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for debt service and expenditures related to compensated absences which are recorded only when due.

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include sales and use taxes, property taxes, grants, entitlements and donations. Revenue from sales and use taxes is recognized in the period in which the income is earned and is available. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied and the revenue is available. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specific purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. Revenues considered susceptible to accrual at year-end include interest on investments, and state levied locally shared taxes, including motor vehicle license fees and local government assistance. Other revenues, including licenses, permits, certain charges for services, and miscellaneous revenues are recorded when received in cash, because generally these revenues are not measurable until received.

Special assessment installments and related accrued interest, which are measurable but not available at December 31, are recorded as deferred inflows of resources. Property taxes measurable as of December 31, 2012 but which are not intended to finance 2012 operations and delinquent property taxes, whose availability is indeterminate, are recorded as deferred inflows of resources.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Accounting (Continued)

The full accrual basis of accounting is utilized for reporting purposes by the government-wide statements, proprietary funds and fiduciary funds. Revenues are recognized when they are earned and expenses are recognized when they are incurred.

E. Budgetary Process

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations resolution are subject to amendment throughout the year.

All funds, other than agency funds, are legally required to be budgeted and appropriated; however, only the General and major special revenue funds are required to be reported. The primary level of budget control is at the object level by organizational unit and/or department by function (Public Safety, Public Works, General Government, Debt Service, etc.) within a fund. Budgetary modifications may only be made through resolution of the County Commissioners.

1. Tax Budget

By July 15, each County department must submit an annual tax budget for the following fiscal year to the County Commissioners for consideration and passage. The adopted budget is submitted to the County Auditor, as secretary of the County Budget Commission, by July 20th of each year, for the period January 1 to December 31 of the following year.

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***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

2. Estimated Resources

The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenue. The Budget Commission then certifies its actions to the County by September 1st of each year. As part of the certification process, the County receives an official certificate of estimated resources which states the projected receipts by fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriations measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered fund balances from the preceding year. The certificate may be further amended during the year if a new source of revenue is identified or actual receipts exceed current estimates. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 2012.

3. Appropriations

A temporary appropriations resolution to control expenditures may be passed on or about January 1st of each year for the period January 1 through March 31. An annual appropriations resolution must be passed by April 1st of each year for the period January 1st through December 31st. The appropriations resolution establishes spending controls at the fund, function, organizational unit and/or department, and object level. The appropriations resolution may be amended during the year by resolution of the County Commissioners as additional information becomes available, provided that total fund appropriations do not exceed the current estimated resources. During 2012, supplemental appropriations were necessary to budget for unanticipated expenditures. Expenditures may not legally exceed budgeted appropriations at the object level. Administrative control is maintained through the establishment of more detailed line-item budgets. Management may ask the County Commissioners to transfer appropriations within the object level (among line items) for an organizational unit and/or department provided total appropriations for that object and organizational unit and/or department do not exceed amounts established by the County Commissioners. The budgetary figures, which appear on the budgetary statements, are provided on the budgetary basis to provide a comparison of actual results with the final budget, including all amendments and modifications.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

4. Encumbrances

As part of formal budgetary control, purchase orders, contracts and other commitments for expenditures are encumbered and recorded as the equivalent of expenditures (budget basis) in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. However, on the GAAP basis of accounting, encumbrances do not constitute expenditures or liabilities.

5. Lapsing of Appropriations

At the close of each fiscal year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriations balance is carried forward to the subsequent fiscal year and need not be reappropriated.

6. Budgetary Basis of Accounting

The County's budgetary process accounts for certain transactions on a basis other than generally accepted accounting principles (GAAP). The major difference between the budgetary basis and the GAAP basis lies in the manner in which revenues and expenditures are recorded. Under the budgetary basis, revenues and expenditures are recognized on the cash basis. Utilizing the cash basis, revenues are recorded when received in cash and expenditures when paid. Under the GAAP basis, revenues and expenditures are recorded on the modified accrual basis of accounting.

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***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

A reconciliation of the results of operations for the year from the GAAP basis to the budgetary basis for the general fund and for the major special revenue fund is shown below:

	Net Change in Fund Balances	
	General Fund	Board of Developmental Disabilities Fund
GAAP Basis (as reported)	(\$904,319)	\$2,862,698
Increase (Decrease):		
Accrued Revenues at December 31, 2012 received during 2013	(6,424,712)	(8,279,404)
Accrued Revenues at December 31, 2011 received during 2012	5,873,810	6,037,129
Accrued Expenditures at December 31, 2012 paid during 2013	3,467,320	1,002,922
Accrued Expenditures at December 31, 2011 paid during 2012	(2,731,441)	(1,410,344)
Change in Fair Value, 2012	163,166	0
Change in Fair Value, 2011	(62,482)	0
2012 Prepays for 2013	(5,166)	(15,913)
2011 Prepays for 2012	231,448	17,179
Interfund Loans Receivable, 2012	(150,574)	0
Interfund Loans Receivable, 2011	569,000	0
Outstanding Encumbrances	(3,197,650)	(1,763,891)
Budget Basis	<u>(\$3,171,600)</u>	<u>(\$1,549,624)</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Cash and Cash Equivalents

Cash and cash equivalents include amounts in demand deposits, State Treasury Asset Reserve of Ohio (STAR Ohio), and treasury securities. STAR Ohio, certificates of deposit and treasury securities are considered cash equivalents because they are highly liquid investments or have original maturity dates of three months or less.

The County Treasurer pools cash for investment and resource management purposes. Each fund's equity in pooled cash and investments represents the balance on hand as if each had maintained its own cash and investment account. For purposes of the statement of cash flows, the proprietary funds consider their share of equity in STAR Ohio and pooled certificates of deposit to be cash equivalents. See Note 6 "Cash, Cash Equivalents and Investments."

At year end the Southwest Ohio Council of Governments was holding deposits in the amount of \$7,267,465 which are represented as "Cash and Cash Equivalents with Fiscal Agent" on the balance sheet.

G. Investments

Investment procedures and interest allocations are restricted by provisions of the Ohio Constitution and the Ohio Revised Code. In accordance with GASB Statement No. 31, "Accounting and Financial Reporting for Certain Investments and for External Investment Pools", the County records all its investments at fair value, which are based upon quoted market prices. All investment income, including changes in the fair value of investments, are recognized as revenue in the operating statements. The County allocates interest among various funds based upon applicable legal and administrative requirements. See Note 6 "Cash, Cash Equivalents and Investments."

Warren County has invested funds in STAR Ohio during 2012. STAR Ohio is an investment pool managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price, which is the price the investment could be sold for on December 31, 2012. The County also has several liquid asset management accounts. These accounts have been restricted to U.S. Treasury and agency security investments only, with the exception of the Fifth Third Liquid Investment Account which can invest up to 10% in commercial paper as long as it is rated A1P1.

H. Inventory of Supplies

Inventory is stated at cost (first-in, first-out) in the governmental funds, and at the lower of cost (first-in, first-out) or market in the proprietary funds. The costs of inventory items are recorded as expenditures in the governmental funds when purchased and expenses in the proprietary funds when used.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Prepaid Water Contract

The County has entered into a contract with Cincinnati Waterworks to provide water to the County that will benefit periods beginning in 2000 until December 31, 2025. This item is recorded as a prepaid water contract in the Water Fund (enterprise) using the consumption method. This will reflect the current asset amount as a prepaid item and the expense in the year in which it is consumed.

J. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2012 are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

K. Capital Assets and Depreciation

Capital assets defined by the County have the following characteristics:

- Real or personal property, tangible in nature, possesses physical substance, including equipment, vehicles, land and land improvements actual or estimated cost ten thousand dollars or greater
- Buildings, structures, building improvements or infrastructure actual or estimated cost one hundred thousand dollars or greater
- Identifiable intangible permanent right-of-ways
- Identifiable intangible software, purchased or internally generated cost of one hundred thousand dollars or greater
- Expected useful life longer than five years

1. Property, Plant and Equipment - Governmental Activities

Governmental Activities capital assets are those not directly related to the business type funds. These generally are acquired or constructed for governmental activities and are recorded as expenditures in the governmental funds and are capitalized at cost or estimated historical cost for assets not purchased in recent years.

Estimated historical costs for governmental activities capital asset values were initially determined by identifying historical costs when such information was available. In cases where information supporting original cost was not obtainable, estimated historical costs were developed. For certain capital assets, the estimates were arrived at by indexing estimated current costs back to the estimated year of acquisition.

Application development expenses for internally developed software have been capitalized. Implementation/operation activities are expensed.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Capital Assets and Depreciation (Continued)

1. Property, Plant and Equipment - Governmental Activities (Continued)

Capital assets include land (including permanent easements), construction in progress, land improvements, buildings, structures and improvements, furniture, fixtures and equipment (including computer software), and infrastructure. Infrastructure is defined as long-lived capital assets that normally are stationary in nature and normally can be preserved for a significant number of years. Examples of governmental activities infrastructure include roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems. These assets are reported in the Governmental Activities column of the Government-wide Statement of Net Position, but they are not reported in the Fund Financial Statements.

2. Property, Plant and Equipment – Business Type Activities

Proprietary funds capital assets are stated at cost (or estimated historical cost), including interest capitalized during construction and architectural and engineering fees where applicable. Contributed capital assets are recorded at fair market value at the date received. Proprietary funds capital assets are similar to Governmental Activities capital assets with the exception of the infrastructure. Proprietary infrastructure consists of water and sewer lines, whereas Governmental Activities infrastructure consists of roads and bridges. These assets are reported in both the Business-Type Activities column of the Government-wide Statement of Net Position and in the respective funds.

3. Depreciation

Tangible capital assets are depreciated, excluding land and construction in progress, and intangible assets (computer software) costs are amortized. Depreciation and amortization have been provided using the straight-line method over the following estimated useful lives:

Description	Governmental and Business-Type Activities Estimated Lives (in years)
Land Improvements	5 - 50
Buildings, Structures and Improvements	20 - 50
Furniture, Fixtures and Equipment (Including Computer Software)	5 - 25
Infrastructure	15 - 100

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Capitalization of Interest

The County's policy is to capitalize interest for proprietary (enterprise) fund construction projects until the project is substantially completed. Capitalized interest on proprietary fund construction is amortized on a straight-line basis over the estimated useful life of the asset. There was no interest capitalized for proprietary funds during 2012.

M. Accrued Liabilities and Long-term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported on the enterprise fund financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, compensated absences paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, capital leases, and long-term notes that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

N. Long-Term Obligations

Long-Term liabilities are being repaid from the following funds:

<u>Obligation</u>	<u>Fund</u>
General Obligation Bonds	Tax Increment Financing Fund
Special Assessment Bonds	Special Assessment Fund
Capital Leases	Child Support Enforcement Fund
Tax Increment District Revenue Bonds	Tax Increment District Revenue Bond Fund
State 166 Loan	Tax Increment Financing Fund
Ohio Public Works Commission Loan	State OPWC Loan Fund
Ohio Water Development Authority Loans	Water Fund Sewer Fund
Mortgage Revenue Bonds	Water Fund

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. Long-Term Obligations (Continued)

Compensated Absences	General Fund
	Board of Developmental Disabilities Fund
	Child Support Enforcement Fund
	Community Development Fund
	Children's Services Fund
	CCPB – TASC Grant Fund
	Water Fund
	Sewer Fund
	Storm Water Fund
	Sheriff Revolving Fund
	Health Insurance Fund
	Workers Comp Fund

O. Bond Premiums/Discounts

Bond discounts when applicable for governmental and proprietary fund types are deferred and amortized over the term of the bonds using the bonds-outstanding method, which approximates the effective interest method. Bond discounts are presented as a reduction of the face amount of bonds payable and bond premiums are recorded as an increase to the face amount of bonds payable.

P. Compensated Absences

In accordance with GASB Statement No. 16, "Accounting for Compensated Absences," vacation and compensatory time are accrued as liabilities when an employee's right to receive compensation is attributable to services already rendered and it is probable that the employee will be compensated through paid time off or some other means, such as cash payments, at termination or retirement. Leave time that has been earned but is unavailable for use as paid time off or as some other form of compensation because an employee has not met the minimum service time requirement, is accrued to the extent that it is considered to be probable that the conditions for compensation will be met in the future.

Sick leave is accrued using the vesting method, whereby the liability is recorded on the basis of leave accumulated by employees eligible to receive termination payments as of the balance sheet date, and on leave balances accumulated by other employees expected to become eligible in the future to receive such payments.

For governmental funds, that portion of unpaid compensated absences that is due and payable as of year end using expendable, available resources is reported as an expenditure in the fund from which the individual earning the leave is paid, and a corresponding liability is reflected in the account "Compensated Absences Payable." In the government wide statement of net position, "Compensated Absences Payable" is recorded within the "Due within one year" account and the long-term portion of the liability is recorded within the "Due in more than one year" account. Compensated absences are expensed in the proprietary funds when earned and the related liability is reported within the fund.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Q. Grants and Other Intergovernmental Revenues

Local governmental fund revenues are recorded as receivables and revenue when measurable and available. Assistance awards made on the basis of entitlement are recorded as intergovernmental receivables and revenues when entitlement occurs. Federal and State reimbursement-type grants for the acquisition or construction of capital assets in Proprietary funds are receivables and capital contributions when the related expenses are incurred.

All other Federal and State reimbursement-type grants are recorded as receivables and revenues when the related expenditures/expenses are incurred.

R. Restricted Cash and Cash Equivalents with Fiscal Agent

Restricted cash and cash equivalents with fiscal agent reported in the Water Fund (Business-Type Activities) represent temporarily restricted assets that were in excess of the amount to be paid to bond holders during the 2012 early payoff of the 2002 Water Revenue Bonds. These funds are expected to be released to the County in 2013.

S. Pensions

The provision for pension costs are recorded when the related payroll is accrued and the obligation is incurred.

T. Operating Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for water treatment and distribution, wastewater collection and treatment, policing services to other governments and communications maintenance services. Operating expenses are necessary costs incurred to provide the good or service that is the primary activity of the fund. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

U. Special Assessments

The County reports Special Assessment bonds in the governmental activities on the entity wide statement of net position. These bonds are secured by liens on assessed properties and are also backed by the full faith and credit of the County. Special assessment debt service payments are recorded in the Special Assessment Fund. Capital outlay financed by special assessments are recorded in the Capital Projects Funds.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

V. Self-Funded Insurance

The County is self-funded for employee health care, prescription, dental, vision and workers' compensation benefits. The programs are administered by United Health Care, Express Scripts, Dental Care Plus and Sedgwick CMS, Inc. which provide claims review and processing services. For health care, prescription, dental and vision, each County fund is charged for its proportionate share of covered employees. The County records a liability in claims payable for incurred but unreported claims at year-end based upon an analysis of historical claims and expenses. For workers' compensation, each County fund is charged for actual claims paid plus administrative fees based upon number of employees per department.

W. Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

X. Fund Balance

Classification of Fund Balance – In accordance with GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions," the County's fund balance is divided into five classifications based primarily on the extent to which the County must observe constraints imposed upon the use of its governmental fund resources. The classifications are as follows:

Nonspendable – The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash.

Restricted – Fund balance is restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

Committed – The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the Board of County Commissioners. Those committed amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

X. Fund Balance (Continued)

Assigned – Assigned fund balance classification balances are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by the Board of County Commissioners.

Unassigned – Unassigned fund balance is the residual classification for the General Fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The County applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Y. Net Position

Net position represents the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets net of accumulated depreciation, and net of outstanding balances of any borrowings related to the acquisition, construction or improvements of those assets. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

Z. Deferred Inflows of Resources

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. On the government-wide statement of net position and governmental funds balance sheet, property taxes that are intended to finance future fiscal periods are reported as deferred inflows. In addition, the governmental funds balance sheet reports deferred inflows which arise only under a modified accrual basis of accounting. Accordingly, the item, *unavailable amounts*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable amounts for delinquent property taxes, income taxes, special assessments, and state levied shared taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position

The governmental fund balance sheet includes reconciliation between fund balance – total governmental funds and net position of governmental funds as reported in the government-wide statement of net position. The following is a detailed listing of those reconciling items that are net adjustments or a combination of several transactions:

Other long-term assets not available to pay for current-period expenditures:

Unamortized Bond Issuance Costs	\$0
Shared Revenues	6,525,769
Interest Revenue	94,111
Special Assessment Revenue	<u>12,675,077</u>
	\$19,294,957

Long-Term liabilities not reported in the funds:

General Obligation Bonds Payable	\$6,039,926
Special Assessment Bonds Payable	10,180,450
Tax Increment District Revenue Bonds Payable	2,245,000
Loans Payable	4,226,009
Capital Leases Payable	2,029
Accrued Interest on Long-Term Debt	69,595
Retainage Payable	380,266
Compensated Absences Payable	<u>4,781,116</u>
	\$27,924,391

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2012*

NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)

B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances – total governmental funds and changes in net position of governmental activities as reported in the government – wide statement of activities. The following is a detailed listing of those reconciling items that are net adjustments or a combination of several transactions:

Amount by which capital outlay exceeded depreciation in the current period:

Capital Outlay	\$7,976,402
Capital Contributions	1,665,794
Depreciation Expense	<u>(4,533,646)</u>
	\$5,108,550

Governmental revenues not reported in the funds:

Decrease in Shared Revenue	(\$1,319,401)
Decrease in Interest Revenue	(89,290)
Decrease in Special Assessment Revenue	(1,354,407)
Increase in Charges for Services	<u>1,719</u>
	(\$2,761,379)

Net amount of long-term debt issuance and bond and lease principal payments:

General Obligation Bond Principal Payments	\$821,918
Special Assessment Bond Principal Payments	1,360,661
Tax Increment District Revenue Bond Payments	40,000
Loan Payments	698,275
Capital Lease Payments	3,257
Unamortized Bond Issuance Costs	(137,035)
Issuance of 2012 OPWC Loans	<u>(254,314)</u>
	\$2,532,762

Expenses not requiring the use of current financial resources:

Decrease In Compensated Absences Payable	\$70,979
Decrease in supplies inventory	<u>(148,639)</u>
	(\$77,660)

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 3 – CHANGES IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF FUND BALANCE/NET POSITION

A. Changes in Accounting Principles

For 2012 the County implemented GASB Statement No. 62, “Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements,” GASB Statement No. 63, “Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position” and GASB Statement No. 65, “Items Previously Reported as Assets and Liabilities”.

Statement No. 62 incorporated into the GASB’s authoritative literature certain accounting and financial reporting guidance that is included in Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins of the American Institute of Certified Public Accountants’ (AICPA) Committee on Accounting Procedure issued on or before November 30, 1989 which does not conflict with or contradict GASB pronouncements.

Statement No. 63 provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related disclosures. GASB 63 standardizes the presentation of deferred outflows of resources and deferred inflows of resources and their effects on a government’s net position.

Statement No. 65 provides guidance on how to properly classify items that were previously reported as assets and liabilities as deferred outflows of resources or deferred inflows of resources. In addition, guidance is provided on recognizing certain items that were previously reported as assets and liabilities as outflows of resources (expenses or expenditures) or inflows of resources (revenues).

The implementation of these GASB Statements had no impact on beginning of year fund balance/net position.

B. Restatement of Fund Balance/Net Position

During 2011 there was an error in the accounting for accounts receivable in the General Fund and in recording special assessments receivable in the Storm Water Fund. Balances were restated from amounts previously reported, as detailed below:

Description	General Fund	Storm Water Fund	Business-Type Activities
Total Fund Balance/Net Position at 12/31/11 (As reported)	\$29,753,810	\$1,036,208	\$224,015,598
Prior Period Adjustment	(493,092)	(264,917)	(264,917)
Total Fund Balance/Net Position at 12/31/11 (As restated)	\$29,260,718	\$771,291	\$223,750,681

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2012**

NOTE 4 – FUND BALANCE CLASSIFICATION

Fund balance is classified as nonspendable, restricted, committed, assigned, and unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below:

Fund Balances	General	Board of Developmental Disabilities	Special Assessments	County Road Projects	Other Governmental Funds	Total Governmental Funds
Nonspendable:						
Inventory of Supplies	\$26,053	\$0	\$0	\$0	\$816,688	\$842,741
Prepaid Items	5,166	15,913	0	0	3,715	24,794
Total Nonspendable	31,219	15,913	0	0	820,403	867,535
Restricted:						
Probation Services	0	0	0	0	201,114	201,114
Animal Control	0	0	0	0	292,365	292,365
Children's Services	0	0	0	0	128,299	128,299
Child Support Enforcement	0	0	0	0	158,009	158,009
Community Development & Assistance	0	0	0	0	3,097,531	3,097,531
Court Services	0	0	0	0	1,448,558	1,448,558
Delinquent Real Estate Tax & Assessment	0	0	0	0	1,469,735	1,469,735
Developmental Disabilities	0	35,069,068	0	0	0	35,069,068
Emergency Services	0	0	0	0	550,353	550,353
Indigent Assistance	0	0	0	0	240,795	240,795
Job and Family Services	0	0	0	0	810,560	810,560
Law Library	0	0	0	0	447,995	447,995
Litter Control and Recycling	0	0	0	0	1,587,860	1,587,860
Mental Health Services	0	0	0	0	36,525	36,525
Property Reappraisal	0	0	0	0	4,013,941	4,013,941
Public Safety	0	0	0	0	1,007,307	1,007,307
Roads	0	0	0	0	7,692,195	7,692,195
Senior Citizens Services	0	0	0	0	6,437,879	6,437,879
Transit Services	0	0	0	0	259,511	259,511
Veteran's Memorial	0	0	0	0	1,711	1,711
Victim Assistance	0	0	0	0	57,424	57,424
Youth Services	0	0	0	0	1,408,841	1,408,841
Debt Retirement	0	0	719,109	0	12,077,936	12,797,045
Capital Acquisition and Improvement	0	0	0	930,896	338,917	1,269,813
Total Restricted	0	35,069,068	719,109	930,896	43,765,361	80,484,434
Committed:						
Capital Acquisition and Improvement	0	0	0	422,552	8,080,690	8,503,242
Community Development & Assistance	0	0	0	0	286,147	286,147
Emergency Services	0	0	0	0	8,804	8,804
Total Committed	0	0	0	422,552	8,375,641	8,798,193
Assigned:						
Encumbrances	1,868,372	0	0	0	0	1,868,372
Total Assigned	1,868,372	0	0	0	0	1,868,372
Unassigned (Deficits):						
	26,453,683	0	0	0	(879,646)	25,574,037
Total Fund Balances	\$28,353,274	\$35,084,981	\$719,109	\$1,353,448	\$52,081,759	\$117,592,571

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 5 – DEFICIT FUND EQUITIES

At December 31, 2012, the following funds had deficit fund/net position balances:

<u>Fund</u>	<u>Deficit</u>
Capital Project:	
Water Extension Projects Fund	\$268,946
Sewer Extension Projects Fund	492,527
Airport Construction Fund	118,173
Enterprise Fund:	
Sheriff Fund	460,194

The fund/net position deficit arises from the recognition of expenditures on the modified accrual basis/accrual basis, which are greater than expenditures/expenses recognized on the budgetary/cash basis. The deficit does not exist under the cash basis of accounting. The General Fund provides transfers when cash is required, not when accruals occur.

NOTE 6 - CASH, CASH EQUIVALENTS AND INVESTMENTS

The County Treasurer combines a majority of cash resources of the individual funds to form a pool of cash and investments. Each fund type's portion of this pool is displayed on the combined balance sheet as "Cash, Cash Equivalents and Investments." Investments are reported at fair value, which is based on quoted market prices. Ohio law requires the classification of funds held by the County into two categories.

Active monies are public monies determined to be necessary to meet current demand upon the County Treasury. Active monies must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawn on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Inactive deposits are public deposits that the County identified as not required for use of current expenses. Inactive deposits must either be evidenced by certificates of deposit, savings or deposit accounts including, but not limited to, passbook accounts or bonds.

Ohio law, under Ohio Revised Code Section 135.35, permits inactive monies to be deposited or invested in the following:

- United States Treasury notes, bills, bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal or interest by the United States;
- Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 6 - CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)

- Written repurchase agreements in the securities listed above, provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
- Bond and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
- Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
- No-load money market mutual funds consisting exclusively of obligations described in the first two bullets of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
- The State Treasury Asset Reserve of Ohio (STAR Ohio);
- Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in (1) or (2) above or cash or both securities and cash, equal value for equal value;
- High grade commercial paper in an amount not to exceed 25 percent of the County's total average portfolio; and
- Bankers acceptances for a period not to exceed 180 days and in an amount not to exceed 25 percent of the County's total average portfolio.

The County invests in United States Treasury obligations and eligible guaranteed obligations of the United States, the State Treasury Asset Reserve of Ohio (STAR Ohio), certificates of deposit, commercial paper and mutual funds which are invested exclusively in United States obligations. All investments comply with the limitations with respect to length of maturities contained in Chapter 135 of the Ohio Revised Code (The Uniform Depository Act). The maximum maturity of any investment of the County will be five years. The County interprets the limit on federal guaranteed investments and all legal investments very conservatively.

At December 31, 2012, the County did not own any derivative type investments, interest only investments, collateralized mortgage obligations, commercial paper or reverse repurchase agreements. The County Treasurer has attended special training in all of the investment areas to assure compliance with the strictly conservative philosophy of the County. All investments are transacted with banks the County believes to be reputable or other financial institutions operating in the State of Ohio that are well versed in the statutory restrictions Ohio political subdivisions operate under and also have an understanding of the County investment requirements.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 6 - CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)

A. Deposits

Custodial credit risk is the risk that in the event of bank failure, the government's deposits may not be returned. Warren County's policy as it relates to custodial credit risk is to follow the Ohio Revised Code chapter 135 as well as to practice sound financial management principles focusing on diversification of deposits. Protection of County cash and deposits is provided by the Federal Deposit Insurance Corporation (FDIC) as well as qualified securities pledged by the institution holding the assets. Ohio Law requires that deposits be placed in eligible banks or savings and loan associations located in Ohio. Any public depository in which the County places deposits must pledge as collateral eligible securities of aggregate market value equal to the excess of deposits not insured by the FDIC. The securities pledged as collateral are pledged to a pool for each individual financial institution in amounts equal to at least 105% of the carrying value of all public deposits held by each institution. Obligations that may be pledged as collateral are limited to obligations of the United States and its agencies and obligations of any state, county, municipal corporation or other legally constituted authority of any other state, or any instrumentality of such county, municipal corporation or other authority. Collateral is held by trustees including the Federal Reserve Bank and designated third party trustees of the financial institutions.

At year end the carrying amount of the County's deposits was \$23,099,768 and the bank balance was \$23,769,639. Federal depository insurance covered \$2,000,304 of the bank balance and remaining deposits were collateralized as follows: pledged collateral, held in the County's name by the financial institution's trust department, in the amount of \$7,750,000, pooled collateral, consisting of securities held by the Federal Reserve Bank in the name of the pledging financial institution or institution's trust department but not in the County's name, in the amount of \$14,019,335. The County had \$718,925 in undeposited cash on hand at December 31, 2012 which is included as Cash and Cash Equivalents on the balance sheet.

B. Investments

The County's investments are detailed below and are categorized to give an indication of the level of risk assumed as of year end.

	Fair Value	Average Weighted Days to Maturity
Government Sponsored Enterprise Investments	\$105,579,373	700.20
STAR Ohio	17,583,909	0.12
U.S. Treasuries Money Market Fund	16,388,001	0.10
Treasury Notes	902,320	1.80
Ohio Municipal GO Bonds	205,372	0.89
Ohio Municipal Revenue Bonds	700,521	3.10
County Government Bonds	2,979,451	168.67
Total Investments	<u>\$144,338,947</u>	<u>874.88</u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 6 - CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)

Interest Rate Risk – The Ohio Revised Code generally limits security purchases to those that mature within five years of settlement date. The current County Investment and Depository Policy has been expanded from its previous three year maturity position to a five year maturity position (mirroring the Ohio Revised Code). This new investment tool allows the County the opportunity to “lock in” a portion of its investments at higher rates for a longer period of time, when interest rates are at their peak during an interest rate cycle.

Credit Risk – The County follows the Ohio Revised Code (ORC) which limits the amount of credit risk it's going to allow any county to become involved in. It accomplishes this by compiling a specific list of investments, to the exclusion of all other investments, which counties are legally allowed to participate in. The County further minimizes its credit risk by placing most of its available funds in obligations of the US Government or its Agencies; STAR Ohio, which is comprised mostly of US Government and Agency obligations and is specifically authorized and endorsed by the Ohio State Treasurer; as well as local bank CD's, which are collateralized by US Government and Agency obligations. The County also invests in Money Market Funds that are invested solely in US Treasuries. Even though Commercial Paper is an ORC authorized investment, because it is associated with higher credit risk, the County has specifically and significantly limited its use in the County's portfolio and at December 31, 2012 did not have any Commercial Paper investments. The County's investments at December 31, 2012 in FFCB, FHLB, FHLMC, FAMCA, FNMA, are rated AA+ by Standard and Poor's. Its investment in STAR Ohio is rated AAAM by Standard and Poor's. Obligations of the US Government are explicitly guaranteed by the US Government and are not considered to have credit risk. The investment in Warren County Special Assessment Bonds are rated Aa1 based upon the County's credit rating.

Concentration of Credit Risk – The County places no limit on the amount the County may invest in one issuer. Of the County's total investments, 3.56% are FFCB, 19.54% are FHLB, 10.24% are FHLMC, 39.39% are FNMA, 0.42% are FAMCA, 12.18% are STAR Ohio, 11.35% are US Treasuries Money Market Fund, 0.63% are US Treasury Notes, 0.63% are Municipal Government Bonds and 2.06% are Warren County Special Assessment Bonds.

Cash and cash equivalents in the amount of \$229,688 for the component unit, Production Services Unlimited, Inc. (PSU), are considered active funds for immediate use maintained either as cash or in depository accounts payable or able to be withdrawn on demand. At year-end the carrying amount of PSU deposits was \$229,688 and the bank balance was \$250,940. Federal depository insurance covered \$250,940 of the bank balance.

Cash and cash equivalents in the amount of \$4,223,832 for the component unit, Transportation Improvement District (TID), are considered active funds for immediate use maintained either as cash or in depository accounts payable or able to be withdrawn on demand. At year-end the carrying amount of TID deposits was \$4,223,832 and the bank balance was \$4,223,832. Federal depository insurance covered \$250,000 of the bank balance. The remaining \$3,973,832 was collateralized by securities pledged by the institution holding the assets.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 7- TAXES

A. Property Taxes

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Taxes from real property (other than public utility) collected during 2012 were levied after October 1, 2011 on assessed values as of January 1, 2011, the lien date. Assessed values are established by the County Auditor at 35% of appraised market value. All property is required to be revalued sexennially with a triennial update. Real property taxes are payable annually or semi-annually. If paid annually, payment is due February 25; if paid semi-annually, the first payment is due February 25, with the remainder payable by July 15. In certain circumstances, state statute permits earlier or later payment dates to be established.

The State of Ohio enacted a Commercial Activity Tax (CAT) effective in 2006 and subsequently has phased out the Tangible Personal Property Tax. Local revenues lost were reimbursed from the CAT until 2011.

Public utility tangible personal property taxes collected in one calendar year are levied in the preceding year on assessed values as of January 1 of that preceding year, the lien date. Public utility tangible personal property currently is generally assessed by the Ohio Tax Commissioner at various assessment rates depending on the type of utility & type of property. Public utility property taxes are payable on the same dates as real property taxes described previously.

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected with final settlement in April and September for taxes payable in the first and second halves of the year, respectively. The full tax rate of all County operations for the year ended December 31, 2011 was \$7.78 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which the 2012 property tax levy was based totaled \$5,711,051,380 which was comprised of \$5,474,635,210 in real property, and \$236,416,170 in public utility personal property.

Ohio Law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. Under current procedure, the County's un-voted share of the 10 mills is 2.57 mills of assessed value. The County is levying the full 2.57 mills on assessed value.

B. Other Taxes

In addition to property taxes, certain other taxes are recognized as revenue by the County. These taxes include the 1% County levied sales tax, gasoline taxes, property transfer tax, casino tax and miscellaneous other taxes which have various lien, levy and collection dates.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 8 - RECEIVABLES

Receivables at December 31, 2012, consisted of taxes, interfund, accounts, special assessments, interest, HOME Investment Partnership Program and Community Development Block Grant Program loans and intergovernmental receivables arising from shared revenues. All receivables are considered collectible in full.

NOTE 9 - INTERFUND RECEIVABLES AND PAYABLES

Interfund balances are expected to be repaid within one year or less. The following balances at December 31, 2012 represent interfund loans receivable and payable:

	<u>Interfund Loans</u>	
	<u>Receivables</u>	<u>Payables</u>
Governmental Funds:		
General Fund	\$150,574	\$0
County Road Projects Fund	2,765,015	
Other Governmental Funds	<u>0</u>	<u>4,043,689</u>
Total Governmental Funds	<u>2,915,589</u>	<u>4,043,689</u>
Proprietary Funds:		
Enterprise Fund:		
Water Fund	280,000	0
Sewer Fund	<u>848,100</u>	<u>0</u>
Total Proprietary Funds	<u>1,128,100</u>	<u>0</u>
Total Interfund Loans	<u><u>\$4,043,689</u></u>	<u><u>\$4,043,689</u></u>

Interfund loans purpose is to allow some funds to operate and pay vendors timely with cash while awaiting anticipated revenue. Loans are often used as a means of short-term financing for assessment projects and as a way to cash flow funds that are specifically for reimbursable grants.

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WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2012**

NOTE 9 - INTERFUND RECEIVABLES AND PAYABLES (continued)

The following balances at December 31, 2012, represent interfund receivables and payables:

	Interfund	
	Due From Other Funds	Due To Other Funds
Governmental Funds:		
General Fund	\$22,632	\$428,633
Board of Developmental Disabilities	0	140,025
Other Governmental Funds	16,070	109,767
Total Governmental Funds	<u>38,702</u>	<u>678,425</u>
Proprietary Funds:		
Enterprise Funds:		
Water	0	31,086
Sewer	3,067	50,976
Storm Water		187
Sheriff	0	120,150
Communications Rotary	1,724	0
Total Enterprise Funds	<u>4,791</u>	<u>202,399</u>
Internal Service Funds	<u>837,705</u>	<u>374</u>
Total Interfund Receivables and Payables	<u><u>\$881,198</u></u>	<u><u>\$881,198</u></u>

Interfund receivables and payables purpose is to account for amounts due between different funds for billings such as postage, telephone, vehicle maintenance, gasoline, drug testing, workers compensation charge-backs and unemployment charge-backs.

NOTE 10 - TRANSFERS

The following balances at December 31, 2012 represent transfers in and transfers out:

Fund	Transfer In	Transfer Out
Governmental Funds:		
General Fund	\$0	\$9,291,616
Other Governmental Funds	8,502,294	8,022
Total Governmental Transfers	<u>8,502,294</u>	<u>9,299,638</u>
Proprietary Funds:		
Internal Service Funds	797,344	0
Total Proprietary Transfers	<u>797,344</u>	<u>0</u>
Total Transfers	<u><u>\$9,299,638</u></u>	<u><u>\$9,299,638</u></u>

The principal purpose for interfund transfers is to provide additional funding for current operations of certain Special Revenue funds, to segregate money for construction of capital assets and to pay government obligation debt.

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2012**

NOTE 11 - CAPITAL ASSETS

A. Governmental Activities Capital Assets

Summary by category of changes in governmental activities capital assets at December 31, 2012

Historical Cost:

Class	December 31, 2011	Additions	Deletions	December 31, 2012
Non-Depreciable Capital Assets:				
Land	\$9,218,315	\$1,900,000	(\$36,371)	\$11,081,944
Construction in Progress	8,630,236	6,820,766	(5,049,670)	10,401,332
Total Non-Depreciable Capital Assets	17,848,551	8,720,766	(5,086,041)	21,483,276
Depreciable Capital Assets:				
Land Improvements	511,511	19,000	0	530,511
Buildings, Structures and Improvements	57,139,285	159,499	(155,699)	57,143,085
Furniture, Fixtures and Equipment	19,919,986	1,381,926	(1,994,085)	19,307,827
Infrastructure	70,724,975	4,440,856	(100,085)	75,065,746
Total Depreciable Capital Assets	148,295,757	6,001,281	(2,249,869)	152,047,169
Total Cost	\$166,144,308	\$14,722,047	(\$7,335,910)	\$173,530,445

Accumulated Depreciation:

Class	December 31, 2011	Additions	Deletions	December 31, 2012
Land Improvements	(\$304,651)	(\$15,745)	\$0	(\$320,396)
Buildings, Structures and Improvements	(16,918,901)	(1,453,042)	89,083	(18,282,860)
Furniture, Fixtures and Equipment	(14,736,736)	(1,512,821)	1,949,212	(14,300,345)
Infrastructure	(28,827,631)	(1,554,211)	40,787	(30,341,055)
Total Depreciation	(\$60,787,919)	(\$4,535,819)	\$2,079,082	(\$63,244,656)
Net Value:	\$105,356,389			\$110,285,789

* Depreciation expenses were charged to governmental functions as follows:

Legislative and Executive	\$754,640
Judicial	181,053
Public Safety	1,158,002
Public Works	1,829,073
Health	21,283
Human Services	589,764
Community and Economic Development	2,004
Total Depreciation Expense	\$4,535,819

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 11 - CAPITAL ASSETS (Continued)

A. Governmental Activities Capital Assets (Continued)

Construction in Progress:

County governmental construction projects in progress as of December 31, 2012 total \$10,401,332.

This amount is comprised of the following projects:

Bethany Road Widening Project	\$5,361,145
Courts Building Energy Conservation Grant	1,783,393
Butler Warren Road Project	1,699,363
Western Row Road Project	515,008
Various Other Projects	<u>1,042,423</u>
Total Construction in Progress	<u><u>\$10,401,332</u></u>

B. Business-Type Activities Capital Assets

Summary by Category at December 31, 2012:

Historical Cost:

Class	December 31, 2011	Additions	Deletions	December 31, 2012
<i>Non-Depreciable Capital Assets:</i>				
Land	\$2,212,121	\$18,410	\$0	\$2,230,531
Construction in Progress	<u>33,608,871</u>	<u>5,492,474</u>	<u>(2,170,189)</u>	<u>36,931,156</u>
Total Non-Depreciable Capital Assets	35,820,992	5,510,884	(2,170,189)	39,161,687
<i>Depreciable Capital Assets:</i>				
Land Improvements	193,393,784	3,005,547	(45,521)	196,353,810
Buildings, Structures and Improvements	73,026,486	0	0	73,026,486
Furniture, Fixtures and Equipment	<u>4,980,097</u>	<u>116,521</u>	<u>(252,788)</u>	<u>4,843,830</u>
Total Depreciable Capital Assets	<u>271,400,367</u>	<u>3,122,068</u>	<u>(298,309)</u>	<u>274,224,126</u>
Total Cost	<u><u>\$307,221,359</u></u>	<u><u>\$8,632,952</u></u>	<u><u>(\$2,468,498)</u></u>	<u><u>\$313,385,813</u></u>

Accumulated Depreciation:

Class	December 31, 2011	Additions	Deletions	December 31, 2012
Land Improvements	(\$61,872,883)	(\$5,217,401)	\$45,521	(\$67,044,763)
Buildings, Structures and Improvements	(27,694,855)	(2,487,462)	0	(30,182,317)
Furniture, Fixtures and Equipment	<u>(4,189,209)</u>	<u>(211,398)</u>	<u>252,788</u>	<u>(4,147,819)</u>
Total Depreciation	<u><u>(\$93,756,947)</u></u>	<u><u>(\$7,916,261)</u></u>	<u><u>\$298,309</u></u>	<u><u>(\$101,374,899)</u></u>
<i>Net Value:</i>	<u><u>\$213,464,412</u></u>			<u><u>\$212,010,914</u></u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 11 - CAPITAL ASSETS (Continued)

B. Business-Type Activities Capital Assets (Continued)

Construction in Progress:

Construction in progress in the enterprise funds for costs incurred as of December 31, 2012 total \$36,931,156. This amount is comprised of the following projects:

Lower Little Miami WWTP	\$31,819,755
North/South Interconnecting Water Mains	2,897,293
Lytle 5 Pts Tower Coating	762,128
Various Other Water Projects	789,502
Various Other Sewer Projects	662,478
Total Construction in Progress	<u>\$36,931,156</u>

The Water and Sewer Department strives to stay ahead of the demands for water and sewer services in Warren County. With new development practically coming to a halt over the last couple of years, it has given the Water and Sewer Department the opportunity to make much needed upgrades to some aging facilities. The following projects are in the various stages of engineering or construction:

Wastewater Treatment Plant Upgrades - The County has expanded the Lower Little Miami Waste Water Treatment from 7 million gallons per day (mgd) to 12 mgd average daily flow. The upgraded facility with state-of-the art technology and ultra violet disinfection exceeds the limits set by the Environmental Protection Agency for waste water treatment. It is anticipated that the restoration and final improvements will be completed in April of 2013 at a cost of approximately \$32.0 million.

North-South Interconnecting Waterline - The County is constructing approximately 3.4 miles of 24-inch waterline at a cost of \$2.9 million. This project has been quite challenging and will include installing a waterline under the Little Miami River. This water line will help meet the future demands in the southern portion of the County and allow the County to convey water from the North Water Treatment Plant on Franklin Trenton Road to areas of Deerfield and Hamilton Township.

Lytle 5 Points Tower Coating - The Lytle 5 Point Water Tower is a 2.0 million gallon hydropillar elevated tank that was constructed in 1994. The tank was completely stripped and repainted on all of the inside and outside surfaces. The costs are anticipated to be around \$900,000 and completed in spring of 2013.

Various Other Water & Sewer Projects - The County has various other Projects including the North Booster Station Upgrade which is necessary to push the water through the new North-South Interconnecting Water line. The County is also upgrading the Little Muddy Lift Station and Force Main which will enable the County to pump sewage to its final destination at Butler County's waste water treatment plant, benefiting the County by the reduced costs paid to Butler County for waste water treatment in the South West Deerfield Township area. Once complete, it will lower the cost Butler County charges the County for waste water treatment in the South West Deerfield Township area.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 12 - DEFINED BENEFIT PENSION PLANS

All of the County's full-time employees participate in one of two separate retirement systems which are cost-sharing multiple employer defined benefit pension plans.

A. Ohio Public Employees Retirement System (the "OPERS")

The following information was provided by the OPERS to assist the County in complying with GASB Statement No. 27, "Accounting for Pensions by State and Local Government Employers."

All employees of the County, except teachers at the Board of Developmental Disabilities, participate in the OPERS, a multiple-employer public employee retirement system. OPERS administers three separate pension plans. The Traditional Pension Plan is a cost sharing, multiple employer defined benefit pension plan. The Combined Plan is also a cost sharing, multiple employer defined benefit pension plan where employer contributions are invested by OPERS to provide a formula retirement benefit similar in nature to the Traditional Pension Plan and member contributions are self-directed and accumulate retirement assets equal to the value of member contributions plus any investment earnings. The Member-Directed Plan is a defined contribution plan in which the member invests both member and employer contributions to accumulate retirement assets equal to the value of contributions plus any investment earnings. The OPERS provides retirement, disability, survivor and death benefits and annual cost-of-living adjustments to members of the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post employment health care coverage. Chapter 145 of the Ohio Revised Code provides statutory authority to establish and amend benefits. The Ohio Public Employees Retirement System issues a stand-alone financial report that includes financial statements and required supplementary information for the OPERS. Interested parties may obtain a copy by making a written request to 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-6705 or 1-800-222-7377.

The Ohio Revised Code provides statutory authority for employee and employer contributions. For 2012, member and employer contribution rates were consistent across all three plans. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only in the Traditional Pension Plan. The employee contribution rate for employees other than law enforcement is 10%. Law enforcement officers in the County Sheriff's department contribute 12.10% of covered salary. The 2012 employer contribution rate for local government employer units was 14% of covered payroll. Of this amount, for members of the Traditional Plan, 10% was used to fund the pension and 4% to fund health care for 2012. For members of the Combined Plan, 7.95% was used to fund the pension and 6.05% was used to fund health care for 2012. For law enforcement, the employer contribution rate was 18.10% of covered payroll. Of this amount, 14.10% was used to fund the pension and 4% to fund health care.

The contribution requirements of plan members and the County are established and may be amended by the Ohio Public Employees Retirement Board. The County's contribution to the OPERS for the years ending December 31, 2012, 2011, and 2010 were \$6,939,207, \$6,819,732, and \$6,726,689, respectively, for employees of the County and \$1,194,052, \$1,148,026, and \$1,107,980, respectively, for law enforcement officers, which were equal to the required contributions for each year.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 12 – DEFINED BENEFIT PENSION PLANS (Continued)

A. Ohio Public Employees Retirement System (the “OPERS”) (Continued)

The OPERS provides post employment health care benefits to age and service retirants under the Traditional Pension and Combined Plans with ten or more years of qualifying Ohio service credit. Health care coverage for disability recipients and qualified survivor benefit recipients is also available. The health care coverage provided by the OPERS is considered an Other Post Employment Benefit (OPEB) as described in GASB Statement No. 45. A portion of each employer's contribution to the OPERS is set-aside for the funding of post retirement health care.

The Ohio Revised Code provides statutory authority requiring public employers to fund post employment health care through their contributions to the OPERS. The portion of the 2012 employer contributions (identified above) for employees other than law enforcement used to fund health care was \$1,982,531. For law enforcement employees, the portion used to fund health care amounted to \$263,886.

OPERS adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2007. In addition to the HCPP, OPERS has taken additional action to improve the solvency of the Health Care Fund in 2005 by creating a separate investment pool for health care assets. As an additional component of the HCPP, local government member and employer contribution rates increased on January 1 of each year from 2006 to 2008 and law enforcement employer contribution rates increased over a six year period beginning January 1, 2006 with a final rate increase on January 1, 2011. These rate increases allowed additional funds to be allocated to the health care plan.

B. State Teachers Retirement System of Ohio (STRS of Ohio)

The teachers who work for the Board of Developmental Disabilities participate in the State Teachers Retirement System of Ohio (STRS), a cost-sharing, multiple employer retirement system administered by the State Teachers Retirement Board.

STRS administers three separate pension plans. The Defined Benefit Plan is a cost sharing multiple-employer defined benefit pension plan. Benefits are established under Chapter 3307 of the Revised Code. The Defined Contribution Plan allows the member to allocate the member and employer contributions among various investment choices. Plan benefits are established under Sections 3307.80 to 3307.89 of the Revised Code. The Combined Plan allows members to allocate their contributions to their selected investment choices and the employer contributions are used to fund a defined benefit payment. STRS provides basic retirement benefits, disability, survivor and health care benefits based on eligible service credit to members and beneficiaries. Members of the Defined Contribution plan are not eligible for health care benefits. STRS issues a stand-alone financial report that includes financial statements and required supplementary information for the STRS of Ohio. Interested parties may obtain a copy by making a written request to STRS Ohio, 275 E. Broad Street, Columbus, Ohio 43215-3371 or by calling (614) 227-4090, or by visiting the STRS Ohio Web site at www.strsoh.org.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 12 – DEFINED BENEFIT PENSION PLANS (Continued)

B. State Teachers Retirement System of Ohio (STRS of Ohio) (Continued)

The Ohio Revised Code provides statutory authority for County and employee contributions. The contribution requirements of plan members and the County are established and may be amended by the State Teachers Retirement Board, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. For fiscal year ended June 30, 2012, 13% was the portion of County contribution used to fund pension obligations. The County’s contributions to the STRS of Ohio for the years ending December 31, 2012, 2011 and 2010 were \$20,831, \$23,738, and \$30,295 which were equal to the required contributions for each year.

STRS provides access to health care coverage to retirees who participated in the Defined Benefit or Combined Plans and their dependents. Coverage includes hospitalization, physicians’ fees, prescription drugs, and partial reimbursement of monthly Medicare Part B premiums. Pursuant to the Revised Code, the State Teachers Retirement Board has discretionary authority over how much, if any, of the health care cost will be absorbed by STRS. All benefit recipients are required to pay a portion of the health care cost in the form of a monthly premium.

Benefits are funded on a pay-as-you-go basis through an allocation of employer contributions to a health care stabilization fund equal to 1% of covered payroll for 2012. The portion of the 2012 employer contributions (identified above) used to fund health care for fiscal year 2012 amounted to \$208.

NOTE 13 - COMPENSATED ABSENCES

The costs of vacation and sick leave benefits are recorded as they are earned. Employees earn vacation leave at varying rates based upon length of service. Sick leave is accumulated at a rate of four and six tenths hours per eighty hours of bi-weekly service and pro-rated for hours less than eighty. Sick leave is cumulative without limit.

At December 31, 2012, the County's accumulated, unpaid compensated absences amounted to \$5,802,278. Of this amount, \$4,947,609 is recorded as Governmental Activities on the Entity Wide Statement of Net Position (\$391,043 is reported as due within one year), \$854,669 is recorded as Business-type activities (\$31,130 is reported as due within one year).

At December 31, 2012 the liability recorded as Governmental Activities within the Statement of Net position representing unpaid vacation time, sick leave and compensatory time was as follows:

	<u>Hours</u>	<u>Balance</u>	<u>Amount Due Within One Year</u>
Vacation Time	122,069	\$2,810,466	\$208,793
Sick Time	82,775	2,069,275	182,250
Compensatory Time	<u>3,545</u>	<u>67,868</u>	<u>0</u>
Total	<u><u>208,389</u></u>	<u><u>\$4,947,609</u></u>	<u><u>\$391,043</u></u>

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 14 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS

General obligation bonds are secured by the County's ability to levy a voted or unvoted property tax within limitations of Ohio law.

The 2005 Tax Increment Financing (TIF) Refunding Bond was issued as a general obligation bond. The TIF was originally issued to finance water system improvements in the county, including expanding the Deerfield-Hamilton Water Treatment Plant and to expand and upgrade the Lower Little Miami Wastewater Treatment Plant.

The 2010 Road and Interchange Bonds were issued to finance the costs of the design and engineering of modifications to the I-71 Fields-Ertel Road/Mason-Montgomery Road interchange and the I-71 Western Row Road interchange.

A State 166 Loan was issued in lieu of additional TIF bonds to assist with infrastructure costs in conjunction with the building of the Procter & Gamble Health Care Research Center. The State 166 Loan accrued interest monthly from March of 1994 through February of 2008. The annual accrued interest amount was added to State 166 Loan Payable. The first payments on the State 166 Loan debt began in March of 2008 and will continue through 2018.

The 2005 TIF Bond, the 2010 Road and Interchange Bonds and the State 166 Loan are being retired from the debt service fund utilizing payments in lieu of taxes received from Proctor and Gamble. A service agreement with Proctor and Gamble provides for minimum annual payments sufficient to satisfy the debt service requirements on these three issues.

Special Assessment Bonds are financed by property tax assessments to affected property owners. However, the County is ultimately responsible for the debt service if the assessments are not collected. Delinquent special assessments related to outstanding special assessment bonded debt at year end was \$128,626.

The principal amount of the County's special assessment debt outstanding at December 31, 2012 of \$10,180,450 is general obligation debt (backed by the full faith and credit of the County). This debt is being retired with the proceeds from special assessments levied against benefited property owners. The County is obligated to repay the debt irrespective of the amount of special assessments collected from property owners. The fund balance of \$719,109 in the Special Assessment Debt Service Fund at December 31, 2012 is reserved for the retirement of outstanding special assessment bonds.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 14 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued)

The 2009 Tax Increment District Revenue Bonds were issued to finance the Greens of Bunnell Hill Project. The project involved the purchase of certain streets consisting of a portion of Sandelewood Street, a portion of Scotch Pine Drive, Black Walnut Drive, Ponderosa Court, Juniper Court and Boxwood Court and to reimburse both the County Engineer and Clearcreek Township for the cost of public improvement expenditures made to the site. The Bonds are secured by and payable solely from the revenues generated from the service payments in lieu of taxes generated pursuant to section 5709.77 of the Ohio Revised Code.

The 2012 Ohio Public Works Commission interest-free loans will be used to cover costs incurred for the repairs on the Township Road North Project (\$165,957) and Township Road East Project (\$88,357). The loans will be retired from the debt service fund by semi-annual payments that began in 2012 and will continue through 2032. Funding to retire these loans is provided by revenues of the Motor Vehicle and Gasoline Tax Fund.

The 2002 Waterworks System Revenue Refunding Bond were called and retired in 2012. Revenue bond trust indentures require the County Water and Sewer Funds to maintain minimum debt service coverage ratios. The minimum coverage ratio required for the fiscal year 2012 was 120%. The bond coverage ratio for the fiscal year, based upon operating revenue and investment income and operating expenses excluding depreciation, was 245% for the Water Fund. The Sewer Fund did not have any revenue bond debt outstanding in 2012. The ratio for the Water Fund increased to 514% when the calculation includes the tap-in fees collected from customers connecting to the existing water system.

In 2005, the Water Department entered into a reimbursing loan agreement with the Ohio Water Development Authority (OWDA) for the expansion of the Deerfield Hamilton Water Supply and Treatment Plant. The loan amount was \$5,000,138 and carries a 2% interest rate. The semi-annual loan payments began in 2010 and will continue through the end of 2029.

In 2010 the Sewer Department secured a twenty (20) year loan with a maximum borrowing of \$15,174,531 at 3.11% interest rate from the Water Pollution Control Loan Fund (WPCLF). The agreement for the loan was entered into with the Ohio Water Development Authority and the Environmental Protection Agency. The agreement included an additional \$5.0 million from the American Recovery & Reinvestment Act which was received during 2010 and is considered debt forgiveness that does not have to be repaid. The loan will be used to finance the Lower Little Miami Waste Water Treatment Plant Improvements. The project began in 2010 and is expected to be completed in 2013. Payments on the loan began July 1, 2012. In 2013 an amortization schedule will be generated based upon the total amount drawn against the loan. At the end of 2012, draws on the loan totaled \$11,363,113.

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2012**

NOTE 14 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued)

The OWDA loans will be retired from the revenues generated by the water and sewer fund.

Under the Uniform Bond Act of the Ohio Revised Code, the County has the capacity to issue \$51.07 million of additional unvoted general obligation debt.

	Interest Rate	Maturity Date	January 1, 2012	Additions	Retired	December 31, 2012	Due Within One Year	
Governmental Activities:								
General Obligation Bonds:								
Unvoted General Obligation Bonds:								
2005	TIF Refunding	3.00 - 5.00%	2016	2,727,547	0	(492,891)	2,234,656	517,891
2010	Road & Interchange Bonds	2.00 - 4.00%	2022	4,134,297	0	(329,027)	3,805,270	339,027
Total Unvoted General Obligation Bonds				6,861,844	0	(821,918)	6,039,926	856,918
Special Assessment Bonds (with Governmental Commitment):								
1992	Morrow-Roachester Sewer	6.100%	2012	308,400	0	(308,400)	-	0
1992	Vivian Drive Sewer	6.100%	2012	1,900	0	(1,900)	-	0
1992	Shaker Road Water	6.100%	2012	10,500	0	(10,500)	-	0
1992	Routt Lane Water	6.100%	2012	4,600	0	(4,600)	-	0
1992	Sherman Terrace Water	6.100%	2012	21,700	0	(21,700)	-	0
1992	Hathaway Road Water	6.100%	2012	2,900	0	(2,900)	-	0
1993	Water and Sewer	2.80 - 5.85%	2013	155,000	0	(75,000)	80,000	80,000
1994	Water	6.550%	2014	405,000	0	(125,000)	280,000	135,000
1996	Water and Sewer	6.125 - 6.20%	2016	72,000	0	(16,000)	56,000	15,000
1997	Waterstone	4.15 - 5.50%	2017	1,400,000	0	(205,000)	1,195,000	215,000
1998	Drake Rd Waterline	4.975%	2018	11,100	0	(1,350)	9,750	1,425
1998	Eagle Hill Waterline	4.975%	2018	19,385	0	(2,365)	17,020	2,485
1998	Turtlecreek Union Waterline	4.975%	2018	484,515	0	(61,285)	423,230	61,090
2000	Water and Sewer	4.40 - 4.85%	2020	670,000	0	(60,000)	610,000	65,000
2001	Water and Sewer	3.30 - 5.35%	2021	1,420,000	0	(115,000)	1,305,000	120,000
2002	Striker Rd (Road SA)	2.00 - 5.10 %	2022	995,000	0	(70,000)	925,000	75,000
2003	Water and Sewer	2.00 - 4.75%	2023	1,815,000	0	(120,000)	1,695,000	125,000
2004	Water and Sewer	1.7 - 4.75%	2024	157,171	0	(9,412)	147,759	9,757
2005	Water and Sewer	4.400%	2025	56,130	0	(2,986)	53,144	3,117
2007	Bunnell Hill Road	4.3-5.75%	2027	26,000	0	(1,000)	25,000	1,000
2007	Bardes Drive Sewer	4.3-5.75%	2027	459,000	0	(19,000)	440,000	19,000
2008	Various Purpose SA Bonds	3.25-5.00%	2028	2,490,000	0	(105,000)	2,385,000	110,000
2011	Various Purpose SA Bonds	.75-4.625%	2031	555,810	0	(22,263)	533,547	22,482
Total Special Assessment Bonds				11,541,111	0	(1,360,661)	10,180,450	1,060,356
Tax Increment District Revenue Bonds								
2009	Greens of Bunnell Hill	6.500%	2035	2,285,000	0	(40,000)	2,245,000	40,000
Total Tax Increment Revenue Bonds				2,285,000	0	(40,000)	2,245,000	40,000
Loans:								
1994	State 166 Loan	4.000%	2017	4,669,970	0	(691,917)	3,978,053	720,107
2012	OPWC Township Road North	0.000%	2032	0	165,957	(4,149)	161,808	8,298
2012	OPWC Township Road East	0.000%	2032	0	88,357	(2,209)	86,148	4,418
Total Loans				4,669,970	254,314	(698,275)	4,226,009	732,823
Capital Leases				5,286	0	(3,257)	2,029	2,029
Compensated Absences				4,877,485	4,934,875	(4,864,751)	4,947,609	391,043
Total Governmental Activities Long-term Liabilities				\$30,240,696	\$5,189,189	(\$7,788,862)	\$27,641,023	\$3,083,169

(Continued)

WARREN COUNTY, OHIO

**Notes to the Basic Financial Statements
For the Year Ended December 31, 2012**

NOTE 14 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued)

	Interest Rate	Maturity Date	Balance January 1, 2012	Additions	Retired	Balance December 31, 2012	Amounts Due Within One Year
Business-type Activities:							
Mortgage Revenue Bonds:							
2002 Water	2.00 - 5.00%	2019	\$5,178,651	\$0	(\$5,178,651)	\$0	\$0
Total Mortgage Revenue Bonds			5,178,651	0	(5,178,651)	0	0
OWDA Loan Water	2.0%	2029	4,584,837	0	(213,932)	4,370,905	218,232
OWDA Loan Sewer	3.11%	2029	8,805,016	3,185,206	(627,109)	11,363,113	267,021
Compensated Absences			793,364	854,669	(793,364)	854,669	31,130
Total Business-type Activities Long-term Liabilities			\$19,361,868	\$4,039,875	(\$6,813,056)	\$16,588,687	\$516,383

A summary of the County's future debt service requirements including principal and interest at December 31, 2012 follows:

A. Bonded Debt

Years	General Obligation		Special Assessment		Tax Increment Dist. Revenue	
	Principal	Interest	Principal	Interest	Principal	Interest
2013	\$856,918	\$209,087	\$1,060,356	\$492,380	\$40,000	\$145,275
2014	896,918	177,738	1,016,085	440,110	50,000	142,513
2015	926,918	144,687	921,853	389,921	50,000	139,261
2016	955,010	116,300	953,653	346,618	50,000	136,013
2017	374,027	83,675	993,712	300,837	60,000	132,600
2018-2022	2,030,135	231,050	3,421,970	909,225	345,000	600,925
2023-2027	0	0	1,464,871	277,189	480,000	470,112
2028-2032	0	0	347,951	24,954	660,000	289,413
2033-2037	0	0	0	0	510,000	59,313
Totals	\$6,039,926	\$962,537	\$10,180,451	\$3,181,234	\$2,245,000	\$2,115,425

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**Notes to the Basic Financial Statements
For the Year Ended December 31, 2012**

NOTE 14 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued)

B. Long-Term Loans, Contracts and Capital Leases

Years	OWDA Water Loan		OWDA Sewer Loan		State 166 Loan	
	Principal	Interest	Principal	Interest	Principal	Interest
2013	\$218,232	\$86,332	\$267,021	\$355,704	\$720,107	\$146,015
2014	222,618	81,946	468,191	341,476	749,445	116,677
2015	227,093	77,471	482,865	326,802	779,979	86,144
2016	231,658	72,907	497,999	311,669	811,756	54,366
2017	236,314	68,250	513,607	296,060	844,830	21,294
2018-2022	1,254,757	268,065	2,819,825	1,228,511	71,936	240
2023-2027	1,386,033	136,790	3,290,299	758,038	0	0
2028-2032	594,200	14,929	3,023,306	215,364	0	0
Totals	<u>\$4,370,905</u>	<u>\$806,690</u>	<u>\$11,363,113</u>	<u>\$3,833,624</u>	<u>\$3,978,053</u>	<u>\$424,736</u>

Years	OPWC North & East Roads		Capital Leases	
	Principal	Interest	Principal	Interest
2013	\$12,716	\$0	\$2,029	\$56
2014	12,716	0	0	0
2015	12,716	0	0	0
2016	12,716	0	0	0
2017	12,716	0	0	0
2018-2022	63,578	0	0	0
2023-2027	63,578	0	0	0
2028-2032	57,220	0	0	0
Totals	<u>\$247,956</u>	<u>\$0</u>	<u>\$2,029</u>	<u>\$56</u>

C. Conduit Debt Obligations

In order to provide financial assistance to private sector entities for the acquisition and construction of commercial and industrial facilities deemed to be in the public interest, the County has, from time to time, issued conduit debt. This debt is secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Ownership of the acquired facilities transfers to the private sector entity served by the bond issuance upon repayment of the bonds. Neither the County, the State nor any other political subdivision thereof is obligated in any manner for the repayment of the bonds. Accordingly, the conduit debt is not reported as liabilities in the accompanying financial statements.

As of December 31, 2012 there were ten (10) series of conduit debt outstanding. The aggregate principal amount payable for these series issued prior to January 1, 1996, could not be determined; however, their original issue amounts totaled \$13,350,000. Issue amounts for conduit debt issued after January 1, 1996 are monitored and currently have an outstanding principal debt totaling \$73,882,766 which brings the total conduit debt to \$87,232,766.

WARREN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 15 - CAPITAL LEASES

In prior years, the County has entered into capital leases for copiers and a postage machine. Equipment acquired by lease has been capitalized in the government-wide statements governmental activities in the amount of \$13,585. The County's future minimum lease payments under lease obligations, which have been capitalized as of December 31, 2012, are as follows:

<u>Year Ending December 31,</u>	<u>Capital Leases</u>
2013	\$2,085
Minimum Lease Payments	2,085
Less amount representing interest at the County's incremental borrowing rate of interest	56
Present value of minimum lease payments	<u>\$2,029</u>

* No payment required past 2013

NOTE 16 - CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

As of December 31, 2012, the County had the following significant construction projects that will be financed through Water Surplus Revenues, Motor Vehicle & Gas Tax Revenues, and a grant from the Federal Surface Transportation Program:

<u>Projects</u>	<u>Remaining Construction Commitment</u>	<u>Expected Date of Completion</u>
Butler Warren Road Project	\$1,501,758	2013
North Water System Booster Station Upgrade	473,333	2015
Butler Road Water Line Relocation	439,798	2013
Total	<u>\$2,414,889</u>	

NOTE 17 - RELATED PARTY TRANSACTION

Warren County provided salaries for administration, supervision, and facilities to Production Services Unlimited, Inc. (PSU), a discretely presented component unit of Warren County. PSU reported \$338,590 for these contributions, recording revenue and expenses at cost or fair market value, as applicable.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 18 - CONTINGENCIES

The County is a party to various legal proceedings which seek damages or injunctive relief generally incidental to its operations and pending projects. The County's management is of the opinion that the ultimate disposition of the various claims and legal proceedings will not have a material, adverse effect on the County's financial position.

The County participates in a number of Federal and State assisted grant programs. The significant programs are Surface Transportation Program, Child Support Enforcement Federal Formula Grant, Workforce Investment Act Grants, Community Development Block Grant, Title IV-E Foster Care, Temporary Assistance for Needy Families, Title XIX Medical Assistance Program, and Public Transportation Formula Grant. These programs are subject to financial and compliance audits by grantors or representatives. The County believes that disallowed claims, if any, will not have a material adverse effect on the County's financial position.

NOTE 19 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters.

The County Risk Sharing Authority, Inc. (CORSA) is a risk sharing pool made up of sixty-three counties in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the various specified insurance coverage provided by CORSA. This coverage includes comprehensive general liability, automobile liability, certain property insurance and public officials' errors and omissions liability insurance.

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The County does not have an equity interest in CORSA.

Insurance coverage stayed the same as coverage in the prior year with the exception of an increase in the CORSA deductible from \$2,500 to \$50,000 per occurrence effective May 1, 2012. Settled claims during the last eight years have not exceeded commercial insurance coverage.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 19 - RISK MANAGEMENT (Continued)

The County has a group health insurance program for employees and their eligible dependents. Premiums are paid into an internal service fund by all funds having compensated employees, based upon an analysis of historical claims experience, the desired fund balance and the number of active participating employees. The monies paid into the Health Insurance Fund (internal service fund) are available to pay claims and administrative costs. The plan is administered by a third party administrator, United Health Care, who monitors all claim payments. Excess loss coverage, carried through United Health Care, becomes effective after \$200,000 per year per specific claim.

The total claims liability of \$694,997 comprised of Board of Developmental Disabilities (BDD) and County health insurance, reported (at face value) within the BDD Fund (major special revenue) and the Health Insurance Fund (internal service) at December 31, 2012 is based on the requirements of Governmental Accounting Standards Board Statement No. 10 which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Both funds are reported within the governmental activities on the entity wide statements.

Changes in each of the fund's claims liability amount in 2012 were:

	<u>Balance at December 31, 2011</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at December 31, 2012</u>
BDD				
2011	\$16,551	\$136,513	(\$153,064)	\$0
2012	0	149,972	(132,373)	17,599
County:				
2011	\$670,518	\$14,022,703	(\$11,927,851)	\$2,765,370
2012	2,765,370	5,507,468	(7,595,440)	677,398

NOTE 20 – INTERGOVERNMENTAL AGREEMENT

In 2011, the Warren County Board of Commissioners and the Warren County Engineer entered into an intergovernmental agreement with the Warren County Transportation Improvement District (TID). The County has agreed to provide the TID with the annual available Procter & Gamble TIF revenues from the Engineer's County Road Projects Fund in years 2013 through 2022. Such available revenues were estimated to have a future value of approximately \$34,000,000 at December 31, 2011.

WARREN COUNTY, OHIO

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 21 - JOINT VENTURE

Warren/Clinton Counties Recovery Services Board

Warren County is a member of Mental Health Recovery Services of Warren and Clinton Counties (MHRS), a joint venture between the two county entities and is the local Alcohol, Drug Addiction, and Mental Health Services (ADAMHS) Board as defined by the Ohio Revised Code. The mission of MHRS is to share hope and caring to achieve recovery from mental illness, alcoholism, and drug addiction.

MHRS is governed by an 18-member board of directors, four of which are appointed by the Ohio Department of Mental Health (ODMH) and four by the Ohio Department of Alcohol and Drug Addiction Services (ODADAS). The remaining ten members are appointed by the Warren County Commissioners and the Clinton County Commissioners. MHRS's main sources of revenue are grants and other allocations from the two state departments previously named and a property tax levy in both counties.

MHRS contracts with independent, nonprofit agencies to provide services and programs. The Warren County Auditor and Treasurer maintain MHRS's financial records. Financial statements and the Single Audit Report of Examination are on file and can be obtained by writing to the Warren County Auditor's Office, 406 Justice Drive, Lebanon, Ohio 45036. Pursuant to Section 340.016 of the Ohio Revised Code, any withdrawing county would be required to submit a comprehensive plan that provides for the equitable adjustment and division of debts and obligations of the Joint County District to the State Director of Mental Health.

A summary of the unaudited cash basis financial information for the year ended December 31, 2012 is presented below:

Warren/Clinton Counties Recovery Services			
Assets	\$10,803,834	Revenues	\$14,321,582
Fund Equity	\$10,803,834	Expenses	\$14,617,906
		Net Income	<u><u>(\$296,324)</u></u>

NOTE 22 – JOINTLY GOVERNED ORGANIZATION

Southwest Ohio Regional Council of Governments

The Southwest Ohio Council of Governments was created by the Board of Development Disabilities of Butler, Hamilton, Clermont, and Warren Counties. The Council consists of four members representing each of the four counties. Other County Boards of Development Disabilities may petition for membership to the Council; however, membership must be approved by a two-thirds vote of the Council members. The role of the Council is to coordinate the powers and duties of the member boards to better serve and benefit persons with developmental disabilities within the four counties. The Council serves as its own taxing and debt issuance authority and is a jointly governed organization. During 2012, the County contributed \$30,000 towards the operation of the Southwest Ohio Regional Council of Governments.

***Notes to the Basic Financial Statements
For the Year Ended December 31, 2012***

NOTE 23 – SUBSEQUENT EVENTS

On March 27, 2013 the County issued General Obligation Radio System Acquisition Bonds in the amount of \$8.3 million to acquire certain radio equipment and associated property to provide for the welfare of the residents of Warren County. The bonds will mature on December 1 of each year from 2013 through 2022 with interest payable on June 1 and December 1 of each year commencing on December 1, 2013. The annual interest rate is 1.575%.

On May 21, 2013 the County issued a Tax Increment Financing Note in the amount of \$800,000 for the purpose of paying the costs of constructing public infrastructure improvements in the vicinity of the intersection of State Route 63 and Union Road. The note will mature May 20, 2016. The annual interest rate is 1% with interest payable May 20 and November 20 of each year commencing on May 20, 2014.

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***C*OMBINING AND *I*NDIVIDUAL *F*UND
*S*TATEMENTS AND *S*CHEDULES**

***T*HE FOLLOWING COMBINING STATEMENTS AND SCHEDULES INCLUDE
THE MAJOR AND NONMAJOR GOVERNMENTAL FUNDS, INTERNAL
SERVICE FUNDS AND FIDUCIARY FUNDS.**

Nonmajor Governmental Funds

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than amounts relating to major capital projects) that are legally restricted to expenditures for specified purposes.

Senior Citizens Service Levy Fund

To account for tax levy proceeds which provide the source of funding for senior citizen services.

Motor Vehicle and Gasoline Tax Fund

To account for monies received by the County for state gasoline tax and vehicle registration fees used for County road and bridge repair and improvements programs. Expenditures for township road and bridge work are reimbursed by the townships.

Human Services Fund

To account for various Federal and State grants and reimbursements as well as transfers from the General Fund used for human services programs.

Dog and Kennel Fund

This fund is used to account for fees collected for defraying the cost of administering the registration program, for compensation of the county dog wardens, deputy pound keepers and staff and for the payments of animal claims.

Permissive Tax Fund

To account for municipal motor vehicle permissive tax revenues from the State used for County road and bridge repair and improvement programs.

Real Estate Assessment Fund

To account for State mandated County-wide tax assessing expenses that are funded by charges to the political subdivisions located within the County.

Children's Services Board Fund

To account for various Federal and State grants and reimbursements used for County child care and adoption programs.

Youth Services Subsidy Fund

To account for revenues from the State for the purpose of maintaining a restitution program for juvenile offenders administered by the juvenile court.

Delinquent Real Estate Tax and Assessment Fund

This fund accounts for five percent (5%) of all certified delinquent taxes and assessments collected by the County Treasurer. These funds are used for the collection of delinquent property taxes and assessments and are appropriated one half to the County Treasurer and one half to the County Prosecuting Attorney.

(Continued)

Special Revenue Funds

Warren County Solid Waste District Fund

To account for assessed disposal fees from a privately owned and operated landfill and to implement reduction, reuse and recycling techniques.

Workforce Investment Act Fund

To account for grants from the Federal Government for employment and training needs of area job seekers.

Pass Through Grants Fund

To account for Federal or State grants that are passed through Warren County to other grant sub-recipients. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

Child Support Enforcement Fund

To account for revenues from 2% poundage fees, fines, Federal and State grants and other similar revenue sources, and to account for legally restricted expenditures used for the collection and protection of support payments made and owed to parents and children.

Emergency Management Fund

To account for Federal and State funds used to assist the County, local government and the public in preparedness and recovery during emergency or disaster situations.

Community Development Fund

To account for Federal and State grants and expenditures as prescribed under the Community Development Block Grant Program.

Court Computerization Fund

To account for additional fees which could be charged by the different courts for computerization of the court and the office of the clerk of each court.

Courts Special Projects Fund

To account for revenues from fines and costs pursuant to section 1907.24(B)(1) of the Ohio Revised Code to be used for special projects of the County Court and Common Pleas Court for more efficient operation.

County Transit Fund

To account for Federal and State grant proceeds used for capital and operating expenditures of the County's transit system.

(Continued)

Special Revenue Funds

Other Special Revenue Fund

To account for revenues from: fees, taxes, fines, Federal and State grants, licenses and other similar revenue sources, and to account for legally restricted expenditures for specific purposes. The following funds, when compared to combined Special Revenue Fund totals, comprise less than 10% in each of the categories of assets, liabilities, revenues and expenditures:

- Law Library Resources Fund**
- Veteran's Memorial Fund**
- Probation Supervision Fund**
- Common Pleas Mental Health Grant Fund**
- Domestic Shelter Fund**
- Crime Victim Grant Fund**
- Grant Fund**
- Cybercrime Task Force**
- County Court Probation Department Fund**
- Donations Fund**
- Municipal Victim Witness Fund**
- Job Training Partnership Act Fund**
- Community Corrections Fund**
- Sheriff Grants Fund**
- Indigent Guardianship Fund**
- Indigent Driver Fund**
- Drug Law Enforcement Fund**
- Law Enforcement Fund**
- Treatment Alternative to Street Crime (TASC) Grant Fund**
- Hazardous Materials Emergency Fund**
- Tactical Response Unit Fund**
- Enforcement and Education Fund**
- Rehabilitation Grants Fund**

Debt Service Funds

Debt Service Funds are used to account for retirement of the County's general obligation and special assessment bonds

Tax Increment Financing Fund

To account for revenue received from payments in lieu of taxes from Proctor and Gamble collected during annual tax billings, which provide the source of financing for long-term debt incurred for water and sewer line construction.

State Ohio Public Works Commission (OPWC) Loan Fund

To account for Ohio Public Works Commission loan which provided the source of financing for the reconstruction of Columbia Road in a prior period.

(Continued)

Debt Service Funds

Tax Increment District Revenue Bond Fund

To account for revenue received from payments in lieu of taxes from property owners of the Greens of Bunnell Hill Project. Payments collected during annual tax billings provide the source of revenue for the long-term debt payments incurred for this project.

Capital Projects Funds

The Capital Projects Funds are used to account for the financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by proprietary funds.

Water Extension Projects Fund

This fund is used to account for all transactions related to the construction of water line extensions that are financed through the assessment of the participating property owners.

Sewer Extension Projects Fund

This fund is used to account for all transactions related to the construction of sewer line extensions that are financed through the assessment of the participating property owners.

County Construction Projects Fund

This fund is used to account for all transactions related to the construction and renovation of County owned land, buildings and communication systems.

Airport Construction Fund

This fund is used to account for all transactions related to land purchases and runway improvements for the County airport.

Redevelopment Tax Equivalent Fund

This fund is used to account for all transactions related to the public improvements made to the Greens of Bunnell Hill Incentive District.

Permanent Fund

The Permanent Fund is used to account for the financial resources that are legally restricted in that only the earnings, not the principal, may be used to support the County's programs.

Scheurer - Smith Trust Fund

To account for restricted private sector contributions whose earnings are earmarked for education of the children of the Mary Haven Center.

WARREN COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2012**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Permanent Fund	Total Nonmajor Governmental Funds
Assets:					
Cash and Cash Equivalents	\$ 28,227,787	\$ 12,088,626	\$ 9,241,924	\$ 43,609	\$ 49,601,946
Receivables:					
Taxes	6,462,370	399,555	0	0	6,861,925
Accounts	94,005	0	0	0	94,005
Intergovernmental	7,309,578	0	42,988	0	7,352,566
Loans	1,513,898	0	0	0	1,513,898
Due from Other Funds	16,070	0	0	0	16,070
Interfund Loans Receivable	2,765,015	0	0	0	2,765,015
Inventory of Supplies, at Cost	816,688	0	0	0	816,688
Prepaid Items	3,715	0	0	0	3,715
Total Assets	<u>\$ 47,209,126</u>	<u>\$ 12,488,181</u>	<u>\$ 9,284,912</u>	<u>\$ 43,609</u>	<u>\$ 69,025,828</u>
Liabilities:					
Accounts Payable	\$ 2,113,664	\$ 0	\$ 492,377	\$ 0	\$ 2,606,041
Accrued Wages and Benefits Payable	426,048	0	0	0	426,048
Intergovernmental Payable	101,268	0	0	0	101,268
Due to Other Funds	109,767	0	0	0	109,767
Interfund Loans Payable	26,100	0	1,252,574	0	1,278,674
Compensated Absences Payable	32,865	0	0	0	32,865
Total Liabilities	<u>2,809,712</u>	<u>0</u>	<u>1,744,951</u>	<u>0</u>	<u>4,554,663</u>
Deferred Inflows of Resources:					
Unavailable Amounts	5,358,471	0	0	0	5,358,471
Property Tax Levy for Next Fiscal Year	6,620,690	410,245	0	0	7,030,935
Total Deferred Inflows of Resources	<u>11,979,161</u>	<u>410,245</u>	<u>0</u>	<u>0</u>	<u>12,389,406</u>
Fund Balances:					
Nonspendable	820,403	0	0	0	820,403
Restricted	31,304,899	12,077,936	338,917	43,609	43,765,361
Committed	294,951	0	8,080,690	0	8,375,641
Unassigned	0	0	(879,646)	0	(879,646)
Total Fund Balances	<u>32,420,253</u>	<u>12,077,936</u>	<u>7,539,961</u>	<u>43,609</u>	<u>52,081,759</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 47,209,126</u>	<u>\$ 12,488,181</u>	<u>\$ 9,284,912</u>	<u>\$ 43,609</u>	<u>\$ 69,025,828</u>

WARREN COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended December 31, 2012***

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Permanent Fund	Total Nonmajor Governmental Funds
Revenues:					
Taxes	\$ 7,578,269	\$ 2,547,044	\$ 0	\$ 0	\$ 10,125,313
Intergovernmental Revenues	19,290,115	55,554	654,828	0	20,000,497
Charges for Services	3,360,409	0	0	0	3,360,409
Licenses and Permits	5	0	0	0	5
Fines and Forfeitures	1,149,188	0	0	0	1,149,188
All Other Revenue	389,510	0	0	0	389,510
Total Revenue	31,767,496	2,602,598	654,828	0	35,024,922
Expenditures:					
Current:					
General Government:					
Legislative and Executive	2,333,488	0	0	0	2,333,488
Judicial	831,784	0	0	0	831,784
Public Safety	4,910,838	0	0	0	4,910,838
Public Works	6,890,600	0	0	0	6,890,600
Health	677,831	0	0	0	677,831
Human Services	18,836,633	0	0	0	18,836,633
Community and Economic Development	988,283	0	0	0	988,283
Capital Outlay	0	0	3,456,160	0	3,456,160
Debt Service:					
Principal Retirement	3,257	1,528,275	0	0	1,531,532
Interest and Fiscal Charges	317	602,448	0	0	602,765
Total Expenditures	35,473,031	2,130,723	3,456,160	0	41,059,914
Excess (Deficiency) of Revenues Over Expenditures	(3,705,535)	471,875	(2,801,332)	0	(6,034,992)
Other Financing Sources (Uses):					
Transfers In	4,085,442	8,022	4,408,830	0	8,502,294
Transfers Out	(8,022)	0	0	0	(8,022)
Total Other Financing Sources (Uses)	4,077,420	8,022	4,408,830	0	8,494,272
Net Change in Fund Balances	371,885	479,897	1,607,498	0	2,459,280
Fund Balances at Beginning of Year	32,193,882	11,598,039	5,932,463	43,609	49,767,993
Increase (Decrease) in Inventory Reserve	(145,514)	0	0	0	(145,514)
Fund Balances End of Year	\$ 32,420,253	\$ 12,077,936	\$ 7,539,961	\$ 43,609	\$ 52,081,759

WARREN COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2012**

	Senior Citizens Service Levy	Motor Vehicle and Gasoline Tax	Human Services	Dog and Kennel
Assets:				
Cash and Cash Equivalents	\$ 7,727,810	\$ 4,042,674	\$ 741,047	\$ 297,779
Receivables:				
Taxes	6,462,370	0	0	0
Accounts	0	11,204	0	10,658
Intergovernmental	0	3,488,237	0	0
Loans	0	0	0	0
Due from Other Funds	0	0	4,377	0
Interfund Loans Receivable	0	2,765,015	0	0
Inventory of Supplies, at Cost	0	816,688	0	0
Prepaid Items	0	2,933	92	153
Total Assets	\$ 14,190,180	\$ 11,126,751	\$ 745,516	\$ 308,590
Liabilities:				
Accounts Payable	\$ 1,127,234	\$ 116,310	\$ 25,831	\$ 547
Accrued Wages and Benefits Payable	0	89,335	51,352	8,542
Intergovernmental Payable	0	20,107	12,723	4,155
Due to Other Funds	4,377	13,162	22,271	2,828
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	0	0	0	0
Total Liabilities	1,131,611	238,914	112,177	16,072
Deferred Inflows of Resources:				
Unavailable Amounts	0	2,376,021	0	0
Property Tax Levy for Next Year	6,620,690	0	0	0
Total Deferred Inflows of Resources	6,620,690	2,376,021	0	0
Fund Balances:				
Nonspendable	0	819,621	92	153
Restricted	6,437,879	7,692,195	633,247	292,365
Committed	0	0	0	0
Total Fund Balances	6,437,879	8,511,816	633,339	292,518
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 14,190,180	\$ 11,126,751	\$ 745,516	\$ 308,590

WARREN COUNTY, OHIO

Law Library Resources	Veteran's Memorial	Probation Supervision	Common Pleas Mental Health Grant	Permissive Tax	Domestic Shelter
\$ 456,775	\$ 1,711	\$ 143,111	\$ 36,525	\$ 1,615,811	\$ 19,723
0	0	0	0	0	0
0	0	960	0	0	2,581
22,326	0	0	22,050	35,835	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 479,101</u>	<u>\$ 1,711</u>	<u>\$ 144,071</u>	<u>\$ 58,575</u>	<u>\$ 1,651,646</u>	<u>\$ 22,304</u>
\$ 29,388	\$ 0	\$ 0	\$ 0	\$ 0	\$ 19,723
1,273	0	0	0	0	0
197	0	0	0	0	0
248	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>31,106</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>19,723</u>
0	0	0	22,050	0	0
0	0	0	0	0	0
0	0	0	22,050	0	0
0	0	0	0	0	0
447,995	1,711	144,071	36,525	1,651,646	2,581
0	0	0	0	0	0
<u>447,995</u>	<u>1,711</u>	<u>144,071</u>	<u>36,525</u>	<u>1,651,646</u>	<u>2,581</u>
<u>\$ 479,101</u>	<u>\$ 1,711</u>	<u>\$ 144,071</u>	<u>\$ 58,575</u>	<u>\$ 1,651,646</u>	<u>\$ 22,304</u>

(Continued)

WARREN COUNTY, OHIO**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2012**

	Real Estate Assessment	Children's Services Board	Crime Victim Grant	Youth Services Subsidy
Assets:				
Cash and Cash Equivalents	\$ 4,278,868	\$ 283,345	\$ 20,675	\$ 1,238,396
Receivables:				
Taxes	0	0	0	0
Accounts	3	44	0	6,357
Intergovernmental	0	345,604	14,159	418,026
Loans	0	0	0	0
Due from Other Funds	0	0	0	2,282
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	0	174	0	35
Total Assets	<u>\$ 4,278,871</u>	<u>\$ 629,167</u>	<u>\$ 34,834</u>	<u>\$ 1,665,096</u>
Liabilities:				
Accounts Payable	\$ 239,195	\$ 232,812	\$ 79	\$ 34,560
Accrued Wages and Benefits Payable	20,354	55,532	2,194	43,068
Intergovernmental Payable	3,135	9,049	338	9,142
Due to Other Funds	2,246	11,732	290	8,092
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	0	4,142	0	0
Total Liabilities	<u>264,930</u>	<u>313,267</u>	<u>2,901</u>	<u>94,862</u>
Deferred Inflows of Resources:				
Unavailable Amounts	0	187,427	0	204,967
Property Tax Levy for Next Year	0	0	0	0
Total Deferred Inflows of Resources	<u>0</u>	<u>187,427</u>	<u>0</u>	<u>204,967</u>
Fund Balances:				
Nonspendable	0	174	0	35
Restricted	4,013,941	128,299	31,933	1,365,232
Committed	0	0	0	0
Total Fund Balances	<u>4,013,941</u>	<u>128,473</u>	<u>31,933</u>	<u>1,365,267</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 4,278,871</u>	<u>\$ 629,167</u>	<u>\$ 34,834</u>	<u>\$ 1,665,096</u>

WARREN COUNTY, OHIO

Delinquent Real Estate Tax and Assessment	Grant	Cybercrime Task Force	County Court Probation Department	Donations	Municipal Victim Witness
\$ 1,488,586	\$ 386	\$ 11,468	\$ 53,801	\$ 25	\$ 25,496
0	0	0	0	0	0
0	0	0	10,623	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 1,488,586</u>	<u>\$ 386</u>	<u>\$ 11,468</u>	<u>\$ 64,424</u>	<u>\$ 25</u>	<u>\$ 25,496</u>
\$ 863	\$ 0	\$ 0	\$ 204	\$ 0	\$ 0
14,552	0	0	5,572	0	1,842
2,234	0	0	856	0	285
1,202	0	0	749	0	459
0	0	0	0	0	0
0	0	0	0	0	0
<u>18,851</u>	<u>0</u>	<u>0</u>	<u>7,381</u>	<u>0</u>	<u>2,586</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
1,469,735	386	11,468	57,043	25	22,910
0	0	0	0	0	0
<u>1,469,735</u>	<u>386</u>	<u>11,468</u>	<u>57,043</u>	<u>25</u>	<u>22,910</u>
<u>\$ 1,488,586</u>	<u>\$ 386</u>	<u>\$ 11,468</u>	<u>\$ 64,424</u>	<u>\$ 25</u>	<u>\$ 25,496</u>

(Continued)

WARREN COUNTY, OHIO

**Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2012**

	Warren County Solid Waste District	Workforce Investment Act	Job Training Partnership Act	Community Corrections
Assets:				
Cash and Cash Equivalents	\$ 1,588,284	\$ 109,595	\$ 3,066	\$ 325,091
Receivables:				
Taxes	0	0	0	0
Accounts	6,526	0	0	8,529
Intergovernmental	0	1,586,647	0	226,186
Loans	0	0	0	0
Due from Other Funds	0	0	0	1,819
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	66	187	0	0
Total Assets	\$ 1,594,876	\$ 1,696,429	\$ 3,066	\$ 561,625
Liabilities:				
Accounts Payable	\$ 294	\$ 47,192	\$ 0	\$ 32,872
Accrued Wages and Benefits Payable	3,474	11,149	0	11,810
Intergovernmental Payable	535	15,430	0	1,284
Due to Other Funds	2,647	2,439	0	6,224
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	0	0	0	0
Total Liabilities	6,950	76,210	0	52,190
Deferred Inflows of Resources:				
Unavailable Amounts	0	1,445,785	0	111,742
Property Tax Levy for Next Year	0	0	0	0
Total Deferred Inflows of Resources	0	1,445,785	0	111,742
Fund Balances:				
Nonspendable	66	187	0	0
Restricted	1,587,860	174,247	3,066	397,693
Committed	0	0	0	0
Total Fund Balances	1,587,926	174,434	3,066	397,693
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 1,594,876	\$ 1,696,429	\$ 3,066	\$ 561,625

WARREN COUNTY, OHIO

Child Support Enforcement	Emergency Management	Community Development	Sheriff Grants	Indigent Guardianship	Indigent Driver
\$ 269,520	\$ 515,896	\$ 244,117	\$ 427,597	\$ 99,102	\$ 140,560
0	0	0	0	0	0
0	0	0	201	1,220	0
0	68,004	853,125	35,493	0	1,163
0	0	1,243,009	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	39	0	0	0	0
<u>\$ 269,520</u>	<u>\$ 583,939</u>	<u>\$ 2,340,251</u>	<u>\$ 463,291</u>	<u>\$ 100,322</u>	<u>\$ 141,723</u>
\$ 9,442	\$ 10,017	\$ 71,938	\$ 13,998	\$ 0	\$ 1,250
73,125	18,030	4,486	1,693	0	0
11,230	2,778	691	4,937	0	0
13,837	2,722	281	0	0	0
0	0	0	26,100	0	0
3,877	0	19,941	0	0	0
<u>111,511</u>	<u>33,547</u>	<u>97,337</u>	<u>46,728</u>	<u>0</u>	<u>1,250</u>
0	0	797,029	21,519	0	0
0	0	0	0	0	0
0	0	797,029	21,519	0	0
0	39	0	0	0	0
158,009	550,353	1,445,885	395,044	100,322	140,473
0	0	0	0	0	0
<u>158,009</u>	<u>550,392</u>	<u>1,445,885</u>	<u>395,044</u>	<u>100,322</u>	<u>140,473</u>
<u>\$ 269,520</u>	<u>\$ 583,939</u>	<u>\$ 2,340,251</u>	<u>\$ 463,291</u>	<u>\$ 100,322</u>	<u>\$ 141,723</u>

(Continued)

WARREN COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2012***

	Drug Law Enforcement	Law Enforcement	Court Computerization	Courts Special Projects
Assets:				
Cash and Cash Equivalents	\$ 82,321	\$ 38,038	\$ 592,418	\$ 868,171
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	9,404	24,667
Intergovernmental	253	0	0	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	0	0	0	36
Total Assets	<u>\$ 82,574</u>	<u>\$ 38,038</u>	<u>\$ 601,822</u>	<u>\$ 892,874</u>
Liabilities:				
Accounts Payable	\$ 100	\$ 0	\$ 31,471	\$ 9,929
Accrued Wages and Benefits Payable	0	0	0	3,426
Intergovernmental Payable	0	0	0	528
Due to Other Funds	0	0	0	748
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	0	0	0	0
Total Liabilities	<u>100</u>	<u>0</u>	<u>31,471</u>	<u>14,631</u>
Deferred Inflows of Resources:				
Unavailable Amounts	0	0	0	0
Property Tax Levy for Next Year	0	0	0	0
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances:				
Nonspendable	0	0	0	36
Restricted	82,474	38,038	570,351	878,207
Committed	0	0	0	0
Total Fund Balances	<u>82,474</u>	<u>38,038</u>	<u>570,351</u>	<u>878,243</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 82,574</u>	<u>\$ 38,038</u>	<u>\$ 601,822</u>	<u>\$ 892,874</u>

WARREN COUNTY, OHIO

TASC Grant	Hazardous Materials Emergency	Tactical Response Unit	Enforcement and Education	Rehabilitation Grants	County Transit	Total Nonmajor Special Revenue Funds
\$ 34,705	\$ 8,804	\$ 13,354	\$ 44,259	\$ 15,258	\$ 323,619	\$ 28,227,787
0	0	0	0	0	0	6,462,370
555	0	0	0	0	473	94,005
131,956	0	0	464	0	60,050	7,309,578
0	0	0	0	270,889	0	1,513,898
4,785	0	0	0	0	2,807	16,070
0	0	0	0	0	0	2,765,015
0	0	0	0	0	0	816,688
0	0	0	0	0	0	3,715
<u>\$ 172,001</u>	<u>\$ 8,804</u>	<u>\$ 13,354</u>	<u>\$ 44,723</u>	<u>\$ 286,147</u>	<u>\$ 386,949</u>	<u>\$ 47,209,126</u>
\$ 3,066	\$ 0	\$ 0	\$ 0	\$ 0	\$ 55,349	\$ 2,113,664
5,239	0	0	0	0	0	426,048
1,634	0	0	0	0	0	101,268
1,174	0	0	0	0	12,039	109,767
0	0	0	0	0	0	26,100
4,905	0	0	0	0	0	32,865
<u>16,018</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>67,388</u>	<u>2,809,712</u>
131,881	0	0	0	0	60,050	5,358,471
0	0	0	0	0	0	6,620,690
<u>131,881</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>60,050</u>	<u>11,979,161</u>
0	0	0	0	0	0	820,403
24,102	0	13,354	44,723	0	259,511	31,304,899
0	8,804	0	0	286,147	0	294,951
<u>24,102</u>	<u>8,804</u>	<u>13,354</u>	<u>44,723</u>	<u>286,147</u>	<u>259,511</u>	<u>32,420,253</u>
<u>\$ 172,001</u>	<u>\$ 8,804</u>	<u>\$ 13,354</u>	<u>\$ 44,723</u>	<u>\$ 286,147</u>	<u>\$ 386,949</u>	<u>\$ 47,209,126</u>

WARREN COUNTY, OHIO**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012**

	Senior Citizens Service Levy	Motor Vehicle and Gasoline Tax	Human Services	Dog and Kennel
Revenues:				
Taxes	\$ 5,830,421	\$ 1,747,848	\$ 0	\$ 0
Intergovernmental Revenues	891,672	6,239,660	2,438,898	0
Charges for Services	0	16,372	0	423,279
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	154,169	0	41,180
All Other Revenue	0	22,909	2,090	19,614
Total Revenue	<u>6,722,093</u>	<u>8,180,958</u>	<u>2,440,988</u>	<u>484,073</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	6,779,726	0	0
Health	0	0	0	519,537
Human Services	6,466,007	0	2,761,327	0
Community and Economic Development	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>6,466,007</u>	<u>6,779,726</u>	<u>2,761,327</u>	<u>519,537</u>
Excess (Deficiency) of Revenues Over Expenditures	256,086	1,401,232	(320,339)	(35,464)
Other Financing Sources (Uses):				
Transfers In	0	0	321,436	0
Transfers Out	0	(8,022)	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>(8,022)</u>	<u>321,436</u>	<u>0</u>
Net Change in Fund Balances	256,086	1,393,210	1,097	(35,464)
Fund Balances at Beginning of Year	6,181,793	7,264,120	632,242	327,982
Decrease in Inventory Reserve	0	(145,514)	0	0
Fund Balances End of Year	<u>\$ 6,437,879</u>	<u>\$ 8,511,816</u>	<u>\$ 633,339</u>	<u>\$ 292,518</u>

WARREN COUNTY, OHIO

Law Library Resources	Veteran's Memorial	Probation Supervision	Common Pleas Mental Health Grant	Permissive Tax	Domestic Shelter
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	11,025	460,449	0
0	0	69,840	0	0	44,532
0	0	0	0	0	0
397,228	0	0	0	0	0
1,250	1,325	0	0	0	0
<u>398,478</u>	<u>1,325</u>	<u>69,840</u>	<u>11,025</u>	<u>460,449</u>	<u>44,532</u>
0	0	0	0	0	0
386,026	0	0	12,695	0	0
0	0	715	0	0	0
0	0	0	0	110,874	0
0	0	0	0	0	45,084
0	2,333	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>386,026</u>	<u>2,333</u>	<u>715</u>	<u>12,695</u>	<u>110,874</u>	<u>45,084</u>
12,452	(1,008)	69,125	(1,670)	349,575	(552)
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
12,452	(1,008)	69,125	(1,670)	349,575	(552)
435,543	2,719	74,946	38,195	1,302,071	3,133
0	0	0	0	0	0
<u>\$ 447,995</u>	<u>\$ 1,711</u>	<u>\$ 144,071</u>	<u>\$ 36,525</u>	<u>\$ 1,651,646</u>	<u>\$ 2,581</u>

(Continued)

WARREN COUNTY, OHIO**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012**

	Real Estate Assessment	Children's Services Board	Crime Victim Grant	Youth Services Subsidy
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	2,017,372	72,386	1,229,515
Charges for Services	700,615	0	0	0
Licenses and Permits	5	0	0	0
Fines and Forfeitures	0	0	0	516
All Other Revenue	8	12,371	0	88,046
Total Revenue	<u>700,628</u>	<u>2,029,743</u>	<u>72,386</u>	<u>1,318,077</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	1,819,163	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	81,962	2,249,123
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	4,413,845	0	0
Community and Economic Development	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>1,819,163</u>	<u>4,413,845</u>	<u>81,962</u>	<u>2,249,123</u>
Excess (Deficiency) of Revenues Over Expenditures	(1,118,535)	(2,384,102)	(9,576)	(931,046)
Other Financing Sources (Uses):				
Transfers In	0	2,014,534	23,690	878,761
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>2,014,534</u>	<u>23,690</u>	<u>878,761</u>
Net Change in Fund Balances	(1,118,535)	(369,568)	14,114	(52,285)
Fund Balances at Beginning of Year	5,132,476	498,041	17,819	1,417,552
Decrease in Inventory Reserve	0	0	0	0
Fund Balances End of Year	<u>\$ 4,013,941</u>	<u>\$ 128,473</u>	<u>\$ 31,933</u>	<u>\$ 1,365,267</u>

WARREN COUNTY, OHIO

Delinquent Real Estate Tax and Assessment	Grant	Cybercrime Task Force	County Court Probation Department	Donations	Municipal Victim Witness	Warren County Solid Waste District
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	2,591	0	0	0	0	0
443,640	0	0	140,447	0	60,000	87,302
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>443,640</u>	<u>2,591</u>	<u>0</u>	<u>140,447</u>	<u>0</u>	<u>60,000</u>	<u>87,302</u>
512,120	2,205	0	0	0	0	0
0	0	0	0	0	0	0
0	0	26,651	212,761	0	61,582	0
0	0	0	0	0	0	0
0	0	0	0	0	0	113,210
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>512,120</u>	<u>2,205</u>	<u>26,651</u>	<u>212,761</u>	<u>0</u>	<u>61,582</u>	<u>113,210</u>
(68,480)	386	(26,651)	(72,314)	0	(1,582)	(25,908)
0	0	0	75,000	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>75,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
(68,480)	386	(26,651)	2,686	0	(1,582)	(25,908)
1,538,215	0	38,119	54,357	25	24,492	1,613,834
0	0	0	0	0	0	0
<u>\$ 1,469,735</u>	<u>\$ 386</u>	<u>\$ 11,468</u>	<u>\$ 57,043</u>	<u>\$ 25</u>	<u>\$ 22,910</u>	<u>\$ 1,587,926</u>

(Continued)

WARREN COUNTY, OHIO**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012**

	Workforce Investment Act	Job Training Partnership Act	Pass Through Grants	Community Corrections
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	1,096,676	1,628	282,036	471,969
Charges for Services	0	0	0	271,993
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	14,191	25	0	0
Total Revenue	1,110,867	1,653	282,036	743,962
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	282,036	787,570
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	1,116,017	1,147	0	0
Community and Economic Development	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	1,116,017	1,147	282,036	787,570
Excess (Deficiency) of Revenues Over Expenditures	(5,150)	506	0	(43,608)
Other Financing Sources (Uses):				
Transfers In	0	0	0	60,000
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	60,000
Net Change in Fund Balances	(5,150)	506	0	16,392
Fund Balances at Beginning of Year	179,584	2,560	0	381,301
Decrease in Inventory Reserve	0	0	0	0
Fund Balances End of Year	\$ 174,434	\$ 3,066	\$ 0	\$ 397,693

WARREN COUNTY, OHIO

Child Support Enforcement	Emergency Management	Community Development	Sheriff Grants	Indigent Guardianship	Indigent Driver	Drug Law Enforcement
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1,755,771	596,997	911,600	101,529	0	0	0
801,508	0	4,970	78,169	17,550	0	0
0	0	0	0	0	0	0
0	0	0	0	0	42,220	6,379
45,055	180	81,925	52,881	391	0	0
<u>2,602,334</u>	<u>597,177</u>	<u>998,495</u>	<u>232,579</u>	<u>17,941</u>	<u>42,220</u>	<u>6,379</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	684,322	0	169,300	3,574	25,000	1,958
0	0	0	0	0	0	0
0	0	0	0	0	0	0
3,018,586	0	0	0	0	0	0
0	0	988,283	0	0	0	0
3,257	0	0	0	0	0	0
317	0	0	0	0	0	0
<u>3,022,160</u>	<u>684,322</u>	<u>988,283</u>	<u>169,300</u>	<u>3,574</u>	<u>25,000</u>	<u>1,958</u>
(419,826)	(87,145)	10,212	63,279	14,367	17,220	4,421
275,000	62,616	0	0	0	0	0
0	0	0	0	0	0	0
<u>275,000</u>	<u>62,616</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(144,826)	(24,529)	10,212	63,279	14,367	17,220	4,421
302,835	574,921	1,435,673	331,765	85,955	123,253	78,053
0	0	0	0	0	0	0
<u>\$ 158,009</u>	<u>\$ 550,392</u>	<u>\$ 1,445,885</u>	<u>\$ 395,044</u>	<u>\$ 100,322</u>	<u>\$ 140,473</u>	<u>\$ 82,474</u>

(Continued)

WARREN COUNTY, OHIO**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012**

	Law Enforcement	Court Computerization	Courts Special Projects	TASC Grant
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0	93,284
Charges for Services	0	0	22,670	78,721
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	150,942	348,949	0
All Other Revenue	0	0	0	0
Total Revenue	0	150,942	371,619	172,005
Expenditures:				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	149,160	283,903	0
Public Safety	52,351	0	0	241,612
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Community and Economic Development	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	52,351	149,160	283,903	241,612
Excess (Deficiency) of Revenues Over Expenditures	(52,351)	1,782	87,716	(69,607)
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balances	(52,351)	1,782	87,716	(69,607)
Fund Balances at Beginning of Year	90,389	568,569	790,527	93,709
Decrease in Inventory Reserve	0	0	0	0
Fund Balances End of Year	\$ 38,038	\$ 570,351	\$ 878,243	\$ 24,102

WARREN COUNTY, OHIO

Hazardous Materials Emergency	Tactical Response Unit	Enforcement and Education	Rehabilitation Grants	County Transit	Total Nonmajor Special Revenue Funds
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7,578,269
0	0	0	0	615,057	19,290,115
0	0	0	0	98,801	3,360,409
0	0	0	0	0	5
0	51	7,554	0	0	1,149,188
0	0	0	10,689	36,560	389,510
0	51	7,554	10,689	750,418	31,767,496
0	0	0	0	0	2,333,488
0	0	0	0	0	831,784
27,118	3,203	0	0	0	4,910,838
0	0	0	0	0	6,890,600
0	0	0	0	0	677,831
0	0	0	88	1,057,283	18,836,633
0	0	0	0	0	988,283
0	0	0	0	0	3,257
0	0	0	0	0	317
27,118	3,203	0	88	1,057,283	35,473,031
(27,118)	(3,152)	7,554	10,601	(306,865)	(3,705,535)
35,000	0	0	0	339,405	4,085,442
0	0	0	0	0	(8,022)
35,000	0	0	0	339,405	4,077,420
7,882	(3,152)	7,554	10,601	32,540	371,885
922	16,506	37,169	275,546	226,971	32,193,882
0	0	0	0	0	(145,514)
\$ 8,804	\$ 13,354	\$ 44,723	\$ 286,147	\$ 259,511	\$ 32,420,253

WARREN COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Debt Service Funds
For the Year Ended December 31, 2012***

	Tax Increment Financing	State OPWC Loan	Tax Increment District Revenue Bond	Total Nonmajor Debt Service Funds
Assets:				
Cash and Cash Equivalents	\$ 11,251,872	\$ 1,664	\$ 835,090	\$ 12,088,626
Receivables:				
Taxes	0	0	399,555	399,555
Total Assets	<u>\$ 11,251,872</u>	<u>\$ 1,664</u>	<u>\$ 1,234,645</u>	<u>\$ 12,488,181</u>
Liabilities:				
Total Liabilities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Deferred Inflows of Resources:				
Property Tax Levy for Next Fiscal Year	0	0	410,245	410,245
Fund Balances:				
Restricted	11,251,872	1,664	824,400	12,077,936
Total Fund Balances	<u>11,251,872</u>	<u>1,664</u>	<u>824,400</u>	<u>12,077,936</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 11,251,872</u>	<u>\$ 1,664</u>	<u>\$ 1,234,645</u>	<u>\$ 12,488,181</u>

WARREN COUNTY, OHIO**Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Debt Service Funds
For the Year Ended December 31, 2012**

	Tax Increment Financing	State OPWC Loan	Tax Increment District Revenue Bond	Total Nonmajor Debt Service Funds
Revenues:				
Taxes	\$ 2,142,123	\$ 0	\$ 404,921	\$ 2,547,044
Intergovernmental Revenues	0	0	55,554	55,554
Total Revenue	<u>2,142,123</u>	<u>0</u>	<u>460,475</u>	<u>2,602,598</u>
Expenditures:				
Debt Service:				
Principal Retirement	1,481,917	6,358	40,000	1,528,275
Interest and Fiscal Charges	451,822	0	150,626	602,448
Total Expenditures	<u>1,933,739</u>	<u>6,358</u>	<u>190,626</u>	<u>2,130,723</u>
Excess (Deficiency) of Revenues Over Expenditures	208,384	(6,358)	269,849	471,875
Other Financing Sources (Uses):				
Transfers In	0	8,022	0	8,022
Total Other Financing Sources (Uses)	<u>0</u>	<u>8,022</u>	<u>0</u>	<u>8,022</u>
Net Change in Fund Balances	208,384	1,664	269,849	479,897
Fund Balances at Beginning of Year	<u>11,043,488</u>	<u>0</u>	<u>554,551</u>	<u>11,598,039</u>
Fund Balances End of Year	<u>\$ 11,251,872</u>	<u>\$ 1,664</u>	<u>\$ 824,400</u>	<u>\$ 12,077,936</u>

WARREN COUNTY, OHIO

***Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2012***

	Water Extension Projects	Sewer Extension Projects	County Construction Projects
Assets:			
Cash and Cash Equivalents	\$ 55,198	\$ 403,788	\$ 8,444,327
Receivables:			
Intergovernmental	0	0	42,988
Total Assets	<u>\$ 55,198</u>	<u>\$ 403,788</u>	<u>\$ 8,487,315</u>
Liabilities:			
Accounts Payable	\$ 44,144	\$ 48,215	\$ 396,211
Interfund Loans Payable	280,000	848,100	0
Total Liabilities	<u>324,144</u>	<u>896,315</u>	<u>396,211</u>
Fund Balances:			
Restricted	0	0	10,414
Committed	0	0	8,080,690
Unassigned	(268,946)	(492,527)	0
Total Fund Balances	<u>(268,946)</u>	<u>(492,527)</u>	<u>8,091,104</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 55,198</u>	<u>\$ 403,788</u>	<u>\$ 8,487,315</u>

WARREN COUNTY, OHIO

<u>Airport Construction</u>	<u>Redevelopment Tax Equivalent</u>	<u>Total Nonmajor Capital Projects Funds</u>
\$ 10,108	\$ 328,503	\$ 9,241,924
0	0	42,988
<u>\$ 10,108</u>	<u>\$ 328,503</u>	<u>\$ 9,284,912</u>
\$ 3,807	\$ 0	\$ 492,377
124,474	0	1,252,574
<u>128,281</u>	<u>0</u>	<u>1,744,951</u>
0	328,503	338,917
0	0	8,080,690
(118,173)	0	(879,646)
<u>(118,173)</u>	<u>328,503</u>	<u>7,539,961</u>
<u>\$ 10,108</u>	<u>\$ 328,503</u>	<u>\$ 9,284,912</u>

WARREN COUNTY, OHIO

***Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2012***

	Water Extension Projects	Sewer Extension Projects	County Construction Projects
Revenues:			
Intergovernmental Revenues	\$ 23,500	\$ 350,810	\$ 280,518
Total Revenue	<u>23,500</u>	<u>350,810</u>	<u>280,518</u>
Expenditures:			
Capital Outlay	292,446	751,827	2,246,954
Total Expenditures	<u>292,446</u>	<u>751,827</u>	<u>2,246,954</u>
Excess (Deficiency) of Revenues Over Expenditures	(268,946)	(401,017)	(1,966,436)
Other Financing Sources (Uses):			
Transfers In	0	0	4,395,000
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>4,395,000</u>
Net Change in Fund Balances	(268,946)	(401,017)	2,428,564
Fund Balances at Beginning of Year	0	(91,510)	5,662,540
Fund Balances End of Year	<u>\$ (268,946)</u>	<u>\$ (492,527)</u>	<u>\$ 8,091,104</u>

WARREN COUNTY, OHIO

<u>Airport Construction</u>	<u>Redevelopment Tax Equivalent</u>	<u>Total Nonmajor Capital Project Funds</u>
\$ 0	\$ 0	\$ 654,828
<u>0</u>	<u>0</u>	<u>654,828</u>
134,213	30,720	3,456,160
<u>134,213</u>	<u>30,720</u>	<u>3,456,160</u>
(134,213)	(30,720)	(2,801,332)
13,830	0	4,408,830
<u>13,830</u>	<u>0</u>	<u>4,408,830</u>
(120,383)	(30,720)	1,607,498
2,210	359,223	5,932,463
<u>\$ (118,173)</u>	<u>\$ 328,503</u>	<u>\$ 7,539,961</u>

WARREN COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2012**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 40,760,000	\$ 44,560,000	\$ 46,249,715	\$ 1,689,715
Intergovernmental Revenues	5,504,616	4,454,616	4,553,756	99,140
Charges for Services	5,888,597	8,113,597	8,807,522	693,925
Licenses and Permits	6,000	6,000	11,690	5,690
Investment Earnings	1,009,500	1,259,500	1,408,896	149,396
Fines and Forfeitures	268,000	268,000	290,128	22,128
All Other Revenues	1,579,123	1,679,123	2,150,515	471,392
Total Revenues	<u>55,015,836</u>	<u>60,340,836</u>	<u>63,472,222</u>	<u>3,131,386</u>
Expenditures:				
General Government-Legislative and Executive:				
Commissioners:				
Personal Services	1,601,685	1,316,902	1,165,305	151,597
Materials and Supplies	173,205	174,205	151,743	22,462
Contractual Services	2,258,602	1,455,785	1,334,397	121,388
Other Expenditures	3,606,885	3,629,554	3,429,939	199,615
Capital Outlay	27,000	40,348	34,396	5,952
Total Commissioners	<u>7,667,377</u>	<u>6,616,794</u>	<u>6,115,780</u>	<u>501,014</u>
Auditor:				
Personal Services	1,010,936	1,008,381	990,943	17,438
Materials and Supplies	25,000	25,000	18,870	6,130
Contractual Services	35,098	34,598	26,879	7,719
Other Expenditures	7,700	7,700	1,580	6,120
Capital Outlay	19,965	23,020	22,307	713
Total Auditor	<u>1,098,699</u>	<u>1,098,699</u>	<u>1,060,579</u>	<u>38,120</u>
Treasurer:				
Personal Services	383,356	380,900	380,699	201
Materials and Supplies	18,652	20,358	19,450	908
Contractual Services	2,500	2,500	1,606	894
Other Expenditures	5,400	6,054	5,172	882
Total Treasurer	<u>409,908</u>	<u>409,812</u>	<u>406,927</u>	<u>2,885</u>

(Continued)

WARREN COUNTY, OHIO***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2012***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Prosecutor:				
Personal Services	2,473,931	2,461,371	2,388,380	72,991
Materials and Supplies	29,016	26,676	23,387	3,289
Contractual Services	50,061	30,006	23,250	6,756
Other Expenditures	66,684	65,924	64,065	1,859
Capital Outlay	8,082	40,020	39,800	220
Total Prosecutor	<u>2,627,774</u>	<u>2,623,997</u>	<u>2,538,882</u>	<u>85,115</u>
Recorder:				
Personal Services	716,191	694,862	670,435	24,427
Materials and Supplies	10,563	10,000	6,421	3,579
Contractual Services	5,000	5,000	3,496	1,504
Other Expenditures	3,611	3,611	3,185	426
Capital Outlay	5,000	26,329	25,794	535
Total Recorder	<u>740,365</u>	<u>739,802</u>	<u>709,331</u>	<u>30,471</u>
Board of Elections:				
Personal Services	1,080,645	1,165,393	1,038,374	127,019
Materials and Supplies	321,799	261,138	241,976	19,162
Contractual Services	129,500	129,652	117,208	12,444
Other Expenditures	30,500	24,772	15,235	9,537
Capital Outlay	122,310	125,257	80,019	45,238
Total Board of Elections	<u>1,684,754</u>	<u>1,706,212</u>	<u>1,492,812</u>	<u>213,400</u>
Data Processing:				
Personal Services	2,494,467	2,503,572	2,321,308	182,264
Materials and Supplies	203,948	203,948	49,307	154,641
Contractual Services	324,683	264,930	177,772	87,158
Other Expenditures	17,200	17,200	3,362	13,838
Capital Outlay	690,385	748,580	683,406	65,174
Total Data Processing	<u>3,730,683</u>	<u>3,738,230</u>	<u>3,235,155</u>	<u>503,075</u>
Microfilming Process:				
Personal Services	291,955	291,955	268,377	23,578
Materials and Supplies	16,920	16,920	12,934	3,986
Contractual Services	44,285	34,990	31,950	3,040
Other Expenditures	2,500	2,500	956	1,544
Capital Outlay	311	9,606	9,606	0
Total Microfilming Process	<u>355,971</u>	<u>355,971</u>	<u>323,823</u>	<u>32,148</u>

(Continued)

WARREN COUNTY, OHIO***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2012***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Building and Grounds:				
Personal Services	2,392,027	2,363,480	2,099,867	263,613
Materials and Supplies	536,340	455,999	357,158	98,841
Contractual Services	1,919,218	1,875,666	1,829,332	46,334
Other Expenditures	9,338	6,838	4,655	2,183
Capital Outlay	88,668	185,668	157,365	28,303
Total Building and Grounds	<u>4,945,591</u>	<u>4,887,651</u>	<u>4,448,377</u>	<u>439,274</u>
Tax Maps:				
Personal Services	367,682	367,682	325,414	42,268
Materials and Supplies	5,141	7,641	4,181	3,460
Other Expenditures	1,350	1,350	804	546
Total Tax Maps	<u>374,173</u>	<u>376,673</u>	<u>330,399</u>	<u>46,274</u>
Total Legislative and Executive	<u>23,635,295</u>	<u>22,553,841</u>	<u>20,662,065</u>	<u>1,891,776</u>
General Government-Judicial:				
Common Pleas Court:				
Personal Services	1,696,006	1,822,867	1,781,276	41,591
Materials and Supplies	27,420	36,420	31,462	4,958
Contractual Services	641,512	582,022	428,727	153,295
Other Expenditures	23,812	37,312	28,993	8,319
Capital Outlay	16,985	58,405	56,483	1,922
Total Common Pleas Court	<u>2,405,735</u>	<u>2,537,026</u>	<u>2,326,941</u>	<u>210,085</u>
Domestic Relations Court:				
Personal Services	811,458	837,184	825,642	11,542
Materials and Supplies	6,916	6,916	6,880	36
Contractual Services	36,900	36,100	35,076	1,024
Other Expenditures	10,114	7,114	6,844	270
Capital Outlay	2,000	2,000	0	2,000
Total Domestic Relations Court	<u>867,388</u>	<u>889,314</u>	<u>874,442</u>	<u>14,872</u>
Juvenile Court:				
Personal Services	1,201,721	1,189,123	1,149,083	40,040
Materials and Supplies	22,758	22,000	17,732	4,268
Contractual Services	465,490	473,100	466,225	6,875
Other Expenditures	10,000	14,000	13,627	373
Capital Outlay	25,129	30,029	29,150	879
Total Juvenile Court	<u>1,725,098</u>	<u>1,728,252</u>	<u>1,675,817</u>	<u>52,435</u>

(Continued)

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2012***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Probate Court:				
Personal Services	457,149	444,149	429,215	14,934
Materials and Supplies	47,112	49,730	46,835	2,895
Contractual Services	31,256	39,256	38,541	715
Other Expenditures	5,000	8,000	7,701	299
Capital Outlay	5,563	10,563	2,718	7,845
Total Probate Court	546,080	551,698	525,010	26,688
Clerk of Courts:				
Personal Services	870,199	885,568	878,261	7,307
Materials and Supplies	201,000	206,353	205,419	934
Contractual Services	23,791	23,791	21,867	1,924
Other Expenditures	8,248	25,148	24,474	674
Capital Outlay	1,000	777	377	400
Total Clerk of Courts	1,104,238	1,141,637	1,130,398	11,239
Municipal Court:				
Personal Services	268,220	268,704	241,513	27,191
Contractual Services	132,000	132,000	97,312	34,688
Other Expenditures	42,745	42,745	37,745	5,000
Total Municipal Court	442,965	443,449	376,570	66,879
Criminal Prosecutors:				
Personal Services	51,737	51,737	50,005	1,732
Total Criminal Prosecutors	51,737	51,737	50,005	1,732
County Court:				
Personal Services	903,405	919,594	888,676	30,918
Materials and Supplies	27,651	26,689	25,588	1,101
Contractual Services	60,228	60,072	51,465	8,607
Other Expenditures	4,709	4,109	1,811	2,298
Capital Outlay	2,000	1,250	1,250	0
Total County Court	997,993	1,011,714	968,790	42,924
Certificate of Title Administration:				
Personal Services	811,060	810,060	781,466	28,594
Materials and Supplies	19,308	19,308	16,074	3,234
Contractual Services	109,520	111,520	105,746	5,774
Other Expenditures	5,945	10,645	6,527	4,118
Capital Outlay	3,200	4,200	2,542	1,658
Total Certificate of Title Administration	949,033	955,733	912,355	43,378
Total Judicial	9,090,267	9,310,560	8,840,328	470,232

(Continued)

WARREN COUNTY, OHIO***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2012***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Public Safety:				
Coroner:				
Personal Services	230,056	241,067	239,867	1,200
Materials and Supplies	10,500	16,480	16,472	8
Contractual Services	102,828	151,948	150,752	1,196
Other Expenditures	3,500	3,686	3,670	16
Capital Outlay	24,275	50,065	50,063	2
Total Coroner	<u>371,159</u>	<u>463,246</u>	<u>460,824</u>	<u>2,422</u>
Sheriff:				
Personal Services	13,528,492	13,116,597	12,877,152	239,445
Materials and Supplies	647,237	565,959	559,783	6,176
Contractual Services	1,513,047	1,646,982	1,630,683	16,299
Other Expenditures	119,085	104,849	97,135	7,714
Capital Outlay	362,975	899,697	888,413	11,284
Total Sheriff	<u>16,170,836</u>	<u>16,334,084</u>	<u>16,053,166</u>	<u>280,918</u>
Building Regulation:				
Personal Services	838,290	837,092	785,254	51,838
Materials and Supplies	50,100	50,100	36,346	13,754
Contractual Services	7,665	7,061	6,375	686
Other Expenditures	11,500	6,263	5,799	464
Capital Outlay	25,000	32,039	29,368	2,671
Total Building Regulation	<u>932,555</u>	<u>932,555</u>	<u>863,142</u>	<u>69,413</u>
Adult Probation:				
Personal Services	1,025,613	914,916	842,520	72,396
Materials and Supplies	45,580	73,982	58,387	15,595
Contractual Services	38,782	53,729	24,019	29,710
Other Expenditures	1,300	1,500	516	984
Capital Outlay	0	67,925	58,056	9,869
Total Adult Probation	<u>1,111,275</u>	<u>1,112,052</u>	<u>983,498</u>	<u>128,554</u>

(Continued)

WARREN COUNTY, OHIO***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2012***

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Juvenile Probation:				
Personal Services	880,108	902,894	771,821	131,073
Materials and Supplies	7,000	13,000	10,739	2,261
Contractual Services	4,000	8,000	6,167	1,833
Other Expenditures	3,000	4,000	3,367	633
Capital Outlay	21,250	42,950	40,673	2,277
Total Juvenile Probation	<u>915,358</u>	<u>970,844</u>	<u>832,767</u>	<u>138,077</u>
Juvenile Detention:				
Personal Services	1,315,197	1,300,429	1,242,975	57,454
Materials and Supplies	14,343	16,463	14,026	2,437
Contractual Services	131,423	125,809	113,900	11,909
Other Expenditures	1,755	3,255	2,430	825
Capital Outlay	2,320	16,320	14,691	1,629
Total Juvenile Detention	<u>1,465,038</u>	<u>1,462,276</u>	<u>1,388,022</u>	<u>74,254</u>
Communication Dispatch:				
Personal Services	2,456,562	2,397,427	2,161,800	235,627
Materials and Supplies	14,187	14,187	12,916	1,271
Contractual Services	19,880	23,380	22,846	534
Other Expenditures	1,500	3,500	1,433	2,067
Capital Outlay	0	54,000	51,941	2,059
Total Communication Dispatch	<u>2,492,129</u>	<u>2,492,494</u>	<u>2,250,936</u>	<u>241,558</u>
Telecommunications:				
Personal Services	1,483,465	1,506,978	1,470,919	36,059
Materials and Supplies	67,816	67,366	47,204	20,162
Contractual Services	1,104,567	1,076,484	1,029,767	46,717
Other Expenditures	11,000	10,500	8,028	2,472
Capital Outlay	1,107,259	1,132,276	1,062,147	70,129
Total Telecommunications	<u>3,774,107</u>	<u>3,793,604</u>	<u>3,618,065</u>	<u>175,539</u>
Total Public Safety	<u>27,232,457</u>	<u>27,561,155</u>	<u>26,450,420</u>	<u>1,110,735</u>
Human Services:				
Health:				
Other Expenditures	600	600	506	94
Total Health	<u>600</u>	<u>600</u>	<u>506</u>	<u>94</u>

(Continued)

WARREN COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – General Fund
For the Year Ended December 31, 2012**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Veterans' Services:				
Personal Services	561,980	572,310	508,595	63,715
Materials and Supplies	32,058	56,144	36,821	19,323
Contractual Services	67,945	69,945	51,234	18,711
Other Expenditures	887,417	777,230	526,167	251,063
Capital Outlay	4,618	43,041	39,817	3,224
Total Veterans' Services	<u>1,554,018</u>	<u>1,518,670</u>	<u>1,162,634</u>	<u>356,036</u>
Total Human Services	<u>1,554,618</u>	<u>1,519,270</u>	<u>1,163,140</u>	<u>356,130</u>
Community and Economic Development:				
Commissioners:				
Personal Services	123,892	128,160	119,750	8,410
Materials and Supplies	4,998	4,998	2,147	2,851
Contractual Services	10,678	10,678	4,872	5,806
Other Operating Expenditures	64,300	59,392	48,221	11,171
Capital Outlay	5,400	6,040	6,040	0
Total Community and Economic Development	<u>209,268</u>	<u>209,268</u>	<u>181,030</u>	<u>28,238</u>
Total Expenditures	<u>61,721,905</u>	<u>61,154,094</u>	<u>57,296,983</u>	<u>3,857,111</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,706,069)	(813,258)	6,175,239	6,988,497
Other Financing Sources (Uses):				
Transfers In	0	1,000,000	1,000,000	0
Transfers Out	(4,374,034)	(10,844,172)	(10,765,265)	78,907
Advances In	569,000	569,000	759,000	190,000
Advances Out	0	0	(340,574)	(340,574)
Total Other Financing Sources (Uses)	<u>(3,805,034)</u>	<u>(9,275,172)</u>	<u>(9,346,839)</u>	<u>(71,667)</u>
Net Change in Fund Balance	(10,511,103)	(10,088,430)	(3,171,600)	6,916,830
Fund Balance at Beginning of Year	21,989,356	21,989,356	21,989,356	0
Prior Year Encumbrances	3,361,849	3,361,849	3,361,849	0
Fund Balance at End of Year	<u>\$ 14,840,102</u>	<u>\$ 15,262,775</u>	<u>\$ 22,179,605</u>	<u>\$ 6,916,830</u>

WARREN COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Special Revenue Fund
For the Year Ended December 31, 2012**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 16,857,000	\$ 16,857,000	\$ 17,296,852	\$ 439,852
Intergovernmental Revenues	5,908,470	5,908,470	6,748,993	840,523
Charges for Services	496,069	496,069	502,490	6,421
All Other Revenues	326,500	326,500	985,682	659,182
Total Revenues	<u>23,588,039</u>	<u>23,588,039</u>	<u>25,534,017</u>	<u>1,945,978</u>
Expenditures:				
Human Services:				
Personal Services	12,360,334	12,264,921	11,428,408	836,513
Materials and Supplies	638,777	581,071	471,026	110,045
Contractual Services	15,844,071	15,080,942	13,640,412	1,440,530
Health Insurance Claims	165,000	165,000	132,373	32,627
Other Expenditures	893,199	1,226,047	940,163	285,884
Capital Outlay	412,094	701,971	471,259	230,712
Total Expenditures	<u>30,313,475</u>	<u>30,019,952</u>	<u>27,083,641</u>	<u>2,936,311</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,725,436)	(6,431,913)	(1,549,624)	4,882,289
Other Financing Sources (Uses):				
Transfers In	100,000	100,000	100,000	0
Transfers Out	(100,000)	(100,000)	(100,000)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	(6,725,436)	(6,431,913)	(1,549,624)	4,882,289
Fund Balance at Beginning of Year	25,668,385	25,668,385	25,668,385	0
Prior Year Encumbrances	1,909,934	1,909,934	1,909,934	0
Fund Balance at End of Year	<u>\$ 20,852,883</u>	<u>\$ 21,146,406</u>	<u>\$ 26,028,695</u>	<u>\$ 4,882,289</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Debt Service Fund
For the Year Ended December 31, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 0	\$ 17,000	\$ 17,000
Special Assessments	1,354,406	1,337,407	(16,999)
Total Revenues	1,354,406	1,354,407	1
Expenditures:			
Debt Service:			
Principal Retirement	1,360,663	1,360,661	2
Interest and Fiscal Charges	562,846	562,792	54
Total Expenditures	1,923,509	1,923,453	56
Excess (Deficiency) of Revenues Over (Under) Expenditures	(569,103)	(569,046)	57
Fund Balance at Beginning of Year	1,288,155	1,288,155	0
Fund Balance at End of Year	\$ 719,052	\$ 719,109	\$ 57

WARREN COUNTY, OHIO***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Major Funds – Capital Projects Fund
For the Year Ended December 31, 2012*****COUNTY ROAD PROJECTS FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 0	\$ 1,454,584	\$ 1,454,584
Intergovernmental Revenues	9,280,177	4,862,657	(4,417,520)
Fines and Forfeitures	130,000	263,399	133,399
All Other Revenues	402,836	566,656	163,820
Total Revenues	<u>9,813,013</u>	<u>7,147,296</u>	<u>(2,665,717)</u>
Expenditures:			
Capital Outlay	<u>16,557,851</u>	<u>11,962,500</u>	<u>4,595,351</u>
Total Expenditures	<u>16,557,851</u>	<u>11,962,500</u>	<u>4,595,351</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,744,838)	(4,815,204)	1,929,634
Other Financing Sources (Uses):			
Loans Initiated	320,865	254,314	(66,551)
Transfers In	6,740,081	753,387	(5,986,694)
Transfers Out	(1,316,593)	(1,023,620)	292,973
Advances In	0	2,765,015	2,765,015
Advances Out	(1,863,064)	(1,863,064)	0
Total Other Financing Sources (Uses)	<u>3,881,289</u>	<u>886,032</u>	<u>(2,995,257)</u>
Net Change in Fund Balance	(2,863,549)	(3,929,172)	(1,065,623)
Fund Balance at Beginning of Year	(6,709,977)	(6,709,977)	0
Prior Year Encumbrances	11,698,365	11,698,365	0
Fund Balance at End of Year	<u>\$ 2,124,839</u>	<u>\$ 1,059,216</u>	<u>\$ (1,065,623)</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 5,750,000	\$ 5,831,612	\$ 81,612
Intergovernmental Revenues	750,000	891,672	141,672
Total Revenues	<u>6,500,000</u>	<u>6,723,284</u>	<u>223,284</u>
Expenditures:			
Human Services:			
Contractual Services	9,010,666	8,189,858	820,808
Other Expenditures	96,000	72,553	23,447
Total Expenditures	<u>9,106,666</u>	<u>8,262,411</u>	<u>844,255</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,606,666)	(1,539,127)	1,067,539
Fund Balance at Beginning of Year	5,449,809	5,449,809	0
Prior Year Encumbrances	1,767,826	1,767,826	0
Fund Balance at End of Year	<u>\$ 4,610,969</u>	<u>\$ 5,678,508</u>	<u>\$ 1,067,539</u>

WARREN COUNTY, OHIO***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 1,585,000	\$ 1,753,950	\$ 168,950
Intergovernmental Revenues	6,264,624	6,367,308	102,684
Charges for Services	58,583	53,550	(5,033)
Fines and Forfeitures	149,640	154,564	4,924
All Other Revenues	1,134,707	1,144,655	9,948
Total Revenues	<u>9,192,554</u>	<u>9,474,027</u>	<u>281,473</u>
Expenditures:			
Public Works:			
Personal Services	3,216,660	3,153,750	62,910
Materials and Supplies	921,831	645,655	276,176
Contractual Services	4,431,364	4,310,514	120,850
Other Expenditures	20,700	18,961	1,739
Capital Outlay	277,771	273,241	4,530
Total Expenditures	<u>8,868,326</u>	<u>8,402,121</u>	<u>466,205</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	324,228	1,071,906	747,678
Other Financing Sources (Uses):			
Transfers Out	(4,464,134)	(8,022)	4,456,112
Advances In	1,863,064	1,863,064	0
Advances Out	0	(2,765,014)	(2,765,014)
Total Other Financing Sources (Uses)	<u>(2,601,070)</u>	<u>(909,972)</u>	<u>1,691,098</u>
Net Change in Fund Balance	(2,276,842)	161,934	2,438,776
Fund Balance at Beginning of Year	3,108,367	3,108,367	0
Prior Year Encumbrances	430,912	430,912	0
Fund Balance at End of Year	<u>\$ 1,262,437</u>	<u>\$ 3,701,213</u>	<u>\$ 2,438,776</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
HUMAN SERVICES FUND			
Revenues:			
Intergovernmental Revenues	\$ 2,545,471	\$ 2,435,422	\$ (110,049)
All Other Revenues	0	2,090	2,090
Total Revenues	<u>2,545,471</u>	<u>2,437,512</u>	<u>(107,959)</u>
Expenditures:			
Human Services:			
Personal Services	2,126,522	1,926,894	199,628
Materials and Supplies	65,000	58,577	6,423
Contractual Services	922,919	816,499	106,420
Other Expenditures	26,500	19,449	7,051
Capital Outlay	19,500	5,158	14,342
Total Expenditures	<u>3,160,441</u>	<u>2,826,577</u>	<u>333,864</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(614,970)	(389,065)	225,905
Other Financing Sources (Uses):			
Transfers In	206,739	321,436	114,697
Total Other Financing Sources (Uses)	<u>206,739</u>	<u>321,436</u>	<u>114,697</u>
Net Change in Fund Balance	(408,231)	(67,629)	340,602
Fund Balance at Beginning of Year	677,936	677,936	0
Prior Year Encumbrances	61,174	61,174	0
Fund Balance at End of Year	<u>\$ 330,879</u>	<u>\$ 671,481</u>	<u>\$ 340,602</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
DOG AND KENNEL FUND			
Revenues:			
Charges for Services	\$ 393,400	\$ 422,077	\$ 28,677
Fines and Forfeitures	43,000	41,185	(1,815)
All Other Revenues	18,700	19,735	1,035
Total Revenues	<u>455,100</u>	<u>482,997</u>	<u>27,897</u>
Expenditures:			
Health:			
Personal Services	252,444	236,389	16,055
Materials and Supplies	58,000	51,763	6,237
Contractual Services	221,832	220,186	1,646
Other Expenditures	19,764	17,898	1,866
Capital Outlay	4,000	0	4,000
Total Expenditures	<u>556,040</u>	<u>526,236</u>	<u>29,804</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(100,940)	(43,239)	57,701
Fund Balance at Beginning of Year	341,018	341,018	0
Fund Balance at End of Year	<u>\$ 240,078</u>	<u>\$ 297,779</u>	<u>\$ 57,701</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 398,000	\$ 400,143	\$ 2,143
All Other Revenues	1,250	1,913	663
Total Revenues	<u>399,250</u>	<u>402,056</u>	<u>2,806</u>
Expenditures:			
Judicial:			
Personal Services	45,309	44,644	665
Materials and Supplies	107,692	79,898	27,794
Contractual Services	291,989	290,384	1,605
Other Expenditures	8,593	7,316	1,277
Total Expenditures	<u>453,583</u>	<u>422,242</u>	<u>31,341</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(54,333)	(20,186)	34,147
Fund Balance at Beginning of Year	396,887	396,887	0
Prior Year Encumbrances	42,566	42,566	0
Fund Balance at End of Year	<u>\$ 385,120</u>	<u>\$ 419,267</u>	<u>\$ 34,147</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
All Other Revenues	\$ 1,325	\$ 1,325	\$ 0
Total Revenues	<u>1,325</u>	<u>1,325</u>	<u>0</u>
Expenditures:			
Human Services:			
Materials and Supplies	800	708	92
Capital Outlay	<u>3,244</u>	<u>1,625</u>	<u>1,619</u>
Total Expenditures	<u>4,044</u>	<u>2,333</u>	<u>1,711</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,719)	(1,008)	1,711
Fund Balance at Beginning of Year	<u>2,719</u>	<u>2,719</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 1,711</u>	<u>\$ 1,711</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

PROBATION SUPERVISION FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 53,500	\$ 70,980	\$ 17,480
Total Revenues	<u>53,500</u>	<u>70,980</u>	<u>17,480</u>
Expenditures:			
Public Safety:			
Personal Services	8,000	0	8,000
Contractual Services	25,000	0	25,000
Capital Outlay	<u>20,000</u>	<u>715</u>	<u>19,285</u>
Total Expenditures	<u>53,000</u>	<u>715</u>	<u>52,285</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	500	70,265	69,765
Fund Balance at Beginning of Year	<u>72,846</u>	<u>72,846</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 73,346</u>	<u>\$ 143,111</u>	<u>\$ 69,765</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 11,025	\$ 11,025	\$ 0
Total Revenues	<u>11,025</u>	<u>11,025</u>	<u>0</u>
Expenditures:			
Judicial:			
Personal Services	20,321	14,281	6,040
Total Expenditures	<u>20,321</u>	<u>14,281</u>	<u>6,040</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,296)	(3,256)	6,040
Fund Balance at Beginning of Year	39,781	39,781	0
Fund Balance at End of Year	<u>\$ 30,485</u>	<u>\$ 36,525</u>	<u>\$ 6,040</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	PERMISSIVE TAX FUND		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 450,000	\$ 462,699	\$ 12,699
Total Revenues	<u>450,000</u>	<u>462,699</u>	<u>12,699</u>
Expenditures:			
Public Works:			
Capital Outlay	570,231	409,232	160,999
Total Expenditures	<u>570,231</u>	<u>409,232</u>	<u>160,999</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(120,231)	53,467	173,698
Fund Balance at Beginning of Year	1,153,444	1,153,444	0
Prior Year Encumbrances	120,231	120,231	0
Fund Balance at End of Year	<u>\$ 1,153,444</u>	<u>\$ 1,327,142</u>	<u>\$ 173,698</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 44,500	\$ 45,084	\$ 584
Total Revenues	<u>44,500</u>	<u>45,084</u>	<u>584</u>
Expenditures:			
Health:			
Contractual Services	46,194	46,194	0
Total Expenditures	<u>46,194</u>	<u>46,194</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,694)	(1,110)	584
Fund Balance at Beginning of Year	20,833	20,833	0
Fund Balance at End of Year	<u>\$ 19,139</u>	<u>\$ 19,723</u>	<u>\$ 584</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 730,000	\$ 732,220	\$ 2,220
Licenses and Permits	0	5	5
All Other Revenues	0	8	8
Total Revenues	<u>730,000</u>	<u>732,233</u>	<u>2,233</u>
Expenditures:			
Legislative and Executive:			
Personal Services	920,898	718,302	202,596
Materials and Supplies	28,602	19,980	8,622
Contractual Services	1,968,168	1,348,559	619,609
Other Expenditures	42,000	7,877	34,123
Capital Outlay	264,182	205,584	58,598
Total Expenditures	<u>3,223,850</u>	<u>2,300,302</u>	<u>923,548</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,493,850)	(1,568,069)	925,781
Fund Balance at Beginning of Year	4,333,878	4,333,878	0
Prior Year Encumbrances	864,389	864,389	0
Fund Balance at End of Year	<u>\$ 2,704,417</u>	<u>\$ 3,630,198</u>	<u>\$ 925,781</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
CHILDREN'S SERVICES BOARD FUND			
Revenues:			
Intergovernmental Revenues	\$ 1,922,544	\$ 2,016,764	\$ 94,220
All Other Revenues	40,101	46,277	6,176
Total Revenues	<u>1,962,645</u>	<u>2,063,041</u>	<u>100,396</u>
Expenditures:			
Human Services:			
Personal Services	2,143,956	2,123,414	20,542
Materials and Supplies	45,000	40,856	4,144
Contractual Services	2,012,402	1,948,517	63,885
Other Expenditures	333,298	306,395	26,903
Capital Outlay	3,650	2,057	1,593
Total Expenditures	<u>4,538,306</u>	<u>4,421,239</u>	<u>117,067</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,575,661)	(2,358,198)	217,463
Other Financing Sources (Uses):			
Transfers In	2,014,534	1,970,145	(44,389)
Total Other Financing Sources (Uses)	<u>2,014,534</u>	<u>1,970,145</u>	<u>(44,389)</u>
Net Change in Fund Balance	(561,127)	(388,053)	173,074
Fund Balance at Beginning of Year	427,058	427,058	0
Prior Year Encumbrances	153,865	153,865	0
Fund Balance at End of Year	<u>\$ 19,796</u>	<u>\$ 192,870</u>	<u>\$ 173,074</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 81,894	\$ 58,227	\$ (23,667)
Total Revenues	<u>81,894</u>	<u>58,227</u>	<u>(23,667)</u>
Expenditures:			
Public Safety:			
Personal Services	91,255	77,163	14,092
Materials and Supplies	1,546	1,317	229
Contractual Services	750	731	19
Other Expenditures	<u>5,862</u>	<u>3,976</u>	<u>1,886</u>
Total Expenditures	<u>99,413</u>	<u>83,187</u>	<u>16,226</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(17,519)	(24,960)	(7,441)
Other Financing Sources (Uses):			
Transfers In	<u>0</u>	<u>23,690</u>	<u>23,690</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>23,690</u>	<u>23,690</u>
Net Change in Fund Balance	(17,519)	(1,270)	16,249
Fund Balance at Beginning of Year	<u>21,945</u>	<u>21,945</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 4,426</u>	<u>\$ 20,675</u>	<u>\$ 16,249</u>

WARREN COUNTY, OHIO**Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 1,748,604	\$ 1,765,377	\$ 16,773
Fines and Forfeitures	250	516	266
All Other Revenues	80,000	96,333	16,333
Total Revenues	<u>1,828,854</u>	<u>1,862,226</u>	<u>33,372</u>
Expenditures:			
Public Safety:			
Personal Services	2,709,889	2,249,497	460,392
Materials and Supplies	93,924	64,817	29,107
Contractual Services	562,741	549,030	13,711
Other Expenditures	13,000	4,458	8,542
Capital Outlay	63,700	47,250	16,450
Total Expenditures	<u>3,443,254</u>	<u>2,915,052</u>	<u>528,202</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,614,400)	(1,052,826)	561,574
Other Financing Sources (Uses):			
Transfers In	878,761	878,761	0
Total Other Financing Sources (Uses)	<u>878,761</u>	<u>878,761</u>	<u>0</u>
Net Change in Fund Balance	(735,639)	(174,065)	561,574
Fund Balance at Beginning of Year	965,357	965,357	0
Prior Year Encumbrances	360,002	360,002	0
Fund Balance at End of Year	<u>\$ 589,720</u>	<u>\$ 1,151,294</u>	<u>\$ 561,574</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 455,038	\$ 448,473	\$ (6,565)
All Other Revenues	0	7,801	7,801
Total Revenues	<u>455,038</u>	<u>456,274</u>	<u>1,236</u>
Expenditures:			
Legislative and Executive:			
Personal Services	485,385	482,553	2,832
Materials and Supplies	12,160	10,322	1,838
Contractual Services	37,470	30,490	6,980
Other Expenditures	8,392	2,057	6,335
Capital Outlay	490	487	3
Total Expenditures	<u>543,897</u>	<u>525,909</u>	<u>17,988</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(88,859)	(69,635)	19,224
Fund Balance at Beginning of Year	1,546,802	1,546,802	0
Prior Year Encumbrances	1,782	1,782	0
Fund Balance at End of Year	<u>\$ 1,459,725</u>	<u>\$ 1,478,949</u>	<u>\$ 19,224</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	GRANT FUND		Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
Revenues:			
Intergovernmental Revenues	\$ 2,205	\$ 2,591	\$ 386
Total Revenues	<u>2,205</u>	<u>2,591</u>	<u>386</u>
Expenditures:			
Legislative and Executive:			
Materials and Supplies	2,205	2,205	0
Total Expenditures	<u>2,205</u>	<u>2,205</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	386	386
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 386</u>	<u>\$ 386</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Public Safety:			
Capital Outlay	<u>26,688</u>	<u>26,651</u>	<u>37</u>
Total Expenditures	<u>26,688</u>	<u>26,651</u>	<u>37</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(26,688)	(26,651)	37
Fund Balance at Beginning of Year	<u>38,119</u>	<u>38,119</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 11,431</u>	<u>\$ 11,468</u>	<u>\$ 37</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

COUNTY COURT PROBATION DEPT FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 139,732	\$ 143,485	\$ 3,753
Total Revenues	<u>139,732</u>	<u>143,485</u>	<u>3,753</u>
Expenditures:			
Public Safety:			
Personal Services	221,245	209,749	11,496
Materials and Supplies	5,157	2,808	2,349
Contractual Services	1,696	218	1,478
Other Expenditures	<u>500</u>	<u>0</u>	<u>500</u>
Total Expenditures	<u>228,598</u>	<u>212,775</u>	<u>15,823</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(88,866)	(69,290)	19,576
Other Financing Sources (Uses):			
Transfers In	<u>75,000</u>	<u>75,000</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>75,000</u>	<u>75,000</u>	<u>0</u>
Net Change in Fund Balance	(13,866)	5,710	19,576
Fund Balance at Beginning of Year	47,808	47,808	0
Prior Year Encumbrances	<u>283</u>	<u>283</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 34,225</u>	<u>\$ 53,801</u>	<u>\$ 19,576</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	DONATIONS FUND		
	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Legislative and Executive:			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	<u>25</u>	<u>25</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 25</u>	<u>\$ 25</u>	<u>\$ 0</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

MUNICIPAL VICTIM WITNESS FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 60,000	\$ 60,000	\$ 0
Total Revenues	<u>60,000</u>	<u>60,000</u>	<u>0</u>
Expenditures:			
Public Safety:			
Personal Services	61,953	61,262	691
Total Expenditures	<u>61,953</u>	<u>61,262</u>	<u>691</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,953)	(1,262)	691
Fund Balance at Beginning of Year	26,758	26,758	0
Fund Balance at End of Year	<u>\$ 24,805</u>	<u>\$ 25,496</u>	<u>\$ 691</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 80,650	\$ 87,483	\$ 6,833
All Other Revenues	30,078	30,157	79
Total Revenues	<u>110,728</u>	<u>117,640</u>	<u>6,912</u>
Expenditures:			
Health:			
Personal Services	117,996	114,986	3,010
Materials and Supplies	27,705	12,393	15,312
Contractual Services	51,349	14,646	36,703
Other Expenditures	26,867	684	26,183
Capital Outlay	1,854	0	1,854
Total Expenditures	<u>225,771</u>	<u>142,709</u>	<u>83,062</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(115,043)	(25,069)	89,974
Fund Balance at Beginning of Year	1,608,717	1,608,717	0
Prior Year Encumbrances	4,411	4,411	0
Fund Balance at End of Year	<u>\$ 1,498,085</u>	<u>\$ 1,588,059</u>	<u>\$ 89,974</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

WORKFORCE INVESTMENT ACT FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 1,020,889	\$ 1,006,639	\$ (14,250)
All Other Revenues	<u>0</u>	<u>14,251</u>	<u>14,251</u>
Total Revenues	<u>1,020,889</u>	<u>1,020,890</u>	<u>1</u>
Expenditures:			
Human Services:			
Personal Services	467,269	448,897	18,372
Materials and Supplies	11,807	9,541	2,266
Contractual Services	611,279	598,459	12,820
Other Expenditures	15,316	15,191	125
Capital Outlay	<u>5,518</u>	<u>5,518</u>	<u>0</u>
Total Expenditures	<u>1,111,189</u>	<u>1,077,606</u>	<u>33,583</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(90,300)	(56,716)	33,584
Fund Balance at Beginning of Year	150,183	150,183	0
Prior Year Encumbrances	<u>15,378</u>	<u>15,378</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 75,261</u>	<u>\$ 108,845</u>	<u>\$ 33,584</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

JOB TRAINING PARTNERSHIP ACT FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 1,628	\$ 1,628	\$ 0
All Other Revenues	<u>0</u>	<u>25</u>	<u>25</u>
Total Revenues	<u>1,628</u>	<u>1,653</u>	<u>25</u>
Expenditures:			
Human Services:			
Materials and Supplies	1,700	1,122	578
Contractual Services	200	0	200
Other Expenditures	<u>100</u>	<u>25</u>	<u>75</u>
Total Expenditures	<u>2,000</u>	<u>1,147</u>	<u>853</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(372)	506	878
Fund Balance at Beginning of Year	<u>2,560</u>	<u>2,560</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 2,188</u>	<u>\$ 3,066</u>	<u>\$ 878</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

PASS THROUGH GRANTS FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	<u>\$ 842,000</u>	<u>\$ 282,036</u>	<u>\$ (559,964)</u>
Total Revenues	<u>842,000</u>	<u>282,036</u>	<u>(559,964)</u>
Expenditures:			
Public Safety:			
Other Expenditures	<u>842,000</u>	<u>597,036</u>	<u>244,964</u>
Total Expenditures	<u>842,000</u>	<u>597,036</u>	<u>244,964</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(315,000)	(315,000)
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ (315,000)</u>	<u>\$ (315,000)</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 446,969	\$ 471,968	\$ 24,999
Charges for Services	235,000	284,639	49,639
Total Revenues	681,969	756,607	74,638
Expenditures:			
Public Safety:			
Personal Services	411,880	403,368	8,512
Materials and Supplies	1,500	1,500	0
Contractual Services	385,660	385,561	99
Other Expenditures	265	265	0
Total Expenditures	799,305	790,694	8,611
Excess (Deficiency) of Revenues Over (Under) Expenditures	(117,336)	(34,087)	83,249
Other Financing Sources (Uses):			
Transfers In	60,000	60,000	0
Total Other Financing Sources (Uses)	60,000	60,000	0
Net Change in Fund Balance	(57,336)	25,913	83,249
Fund Balance at Beginning of Year	266,131	266,131	0
Prior Year Encumbrances	26,730	26,730	0
Fund Balance at End of Year	\$ 235,525	\$ 318,774	\$ 83,249

WARREN COUNTY, OHIO***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
CHILD SUPPORT ENFORCEMENT FUND			
Revenues:			
Intergovernmental Revenues	\$ 2,109,259	\$ 1,944,541	\$ (164,718)
Charges for Services	690,000	801,508	111,508
All Other Revenues	0	45,280	45,280
Total Revenues	<u>2,799,259</u>	<u>2,791,329</u>	<u>(7,930)</u>
Expenditures:			
Human Services:			
Personal Services	2,738,691	2,569,988	168,703
Materials and Supplies	66,000	42,286	23,714
Contractual Services	357,196	331,486	25,710
Other Expenditures	72,762	39,260	33,502
Capital Outlay	50,200	48,908	1,292
Total Expenditures	<u>3,284,849</u>	<u>3,031,928</u>	<u>252,921</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(485,590)	(240,599)	244,991
Other Financing Sources (Uses):			
Transfers In	275,000	275,000	0
Total Other Financing Sources (Uses)	<u>275,000</u>	<u>275,000</u>	<u>0</u>
Net Change in Fund Balance	(210,590)	34,401	244,991
Fund Balance at Beginning of Year	199,125	199,125	0
Prior Year Encumbrances	11,465	11,465	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 244,991</u>	<u>\$ 244,991</u>

WARREN COUNTY, OHIO***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
EMERGENCY MANAGEMENT FUND			
Revenues:			
Intergovernmental Revenues	\$ 559,074	\$ 528,993	\$ (30,081)
All Other Revenues	0	180	180
Total Revenues	<u>559,074</u>	<u>529,173</u>	<u>(29,901)</u>
Expenditures:			
Public Safety:			
Personal Services	533,202	501,437	31,765
Materials and Supplies	171,391	170,236	1,155
Contractual Services	7,617	5,900	1,717
Other Expenditures	2,500	2,148	352
Capital Outlay	306,039	29,632	276,407
Total Expenditures	<u>1,020,749</u>	<u>709,353</u>	<u>311,396</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(461,675)	(180,180)	281,495
Other Financing Sources (Uses):			
Transfers In	62,616	62,616	0
Total Other Financing Sources (Uses)	<u>62,616</u>	<u>62,616</u>	<u>0</u>
Net Change in Fund Balance	(399,059)	(117,564)	281,495
Fund Balance at Beginning of Year	585,479	585,479	0
Fund Balance at End of Year	<u>\$ 186,420</u>	<u>\$ 467,915</u>	<u>\$ 281,495</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 1,274,960	\$ 957,314	\$ (317,646)
Charges for Services	4,970	4,970	0
All Other Revenues	30,000	98,448	68,448
Total Revenues	<u>1,309,930</u>	<u>1,060,732</u>	<u>(249,198)</u>
Expenditures:			
Community and Economic Development:			
Personal Services	131,151	129,878	1,273
Materials and Supplies	9,810	490	9,320
Contractual Services	158,671	155,208	3,463
Other Expenditures	340,300	28,669	311,631
Capital Outlay	738,539	738,539	0
Total Expenditures	<u>1,378,471</u>	<u>1,052,784</u>	<u>325,687</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(68,541)	7,948	76,489
Fund Balance at Beginning of Year	(153,269)	(153,269)	0
Prior Year Encumbrances	294,624	294,624	0
Fund Balance at End of Year	<u>\$ 72,814</u>	<u>\$ 149,303</u>	<u>\$ 76,489</u>

WARREN COUNTY, OHIO***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

SHERIFF GRANTS FUND			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 87,562	\$ 90,653	\$ 3,091
Charges for Services	0	77,968	77,968
All Other Revenues	54,858	49,783	(5,075)
Total Revenues	<u>142,420</u>	<u>218,404</u>	<u>75,984</u>
Expenditures:			
Public Safety:			
Personal Services	99,298	70,347	28,951
Materials and Supplies	4,000	2,338	1,662
Contractual Services	115,000	46,229	68,771
Other Expenditures	18,633	5,427	13,206
Capital Outlay	83,407	55,957	27,450
Total Expenditures	<u>320,338</u>	<u>180,298</u>	<u>140,040</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(177,918)	38,106	216,024
Other Financing Sources (Uses):			
Advances In	0	26,100	26,100
Advances Out	(30,000)	(30,000)	0
Total Other Financing Sources (Uses)	<u>(30,000)</u>	<u>(3,900)</u>	<u>26,100</u>
Net Change in Fund Balance	(207,918)	34,206	242,124
Fund Balance at Beginning of Year	364,072	364,072	0
Fund Balance at End of Year	<u>\$ 156,154</u>	<u>\$ 398,278</u>	<u>\$ 242,124</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

INDIGENT GUARDIANSHIP FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 16,000	\$ 17,804	\$ 1,804
All Other Revenues	<u>0</u>	<u>391</u>	<u>391</u>
Total Revenues	<u>16,000</u>	<u>18,195</u>	<u>2,195</u>
Expenditures:			
Judicial:			
Personal Services	3,464	2,540	924
Contractual Services	<u>12,000</u>	<u>1,034</u>	<u>10,966</u>
Total Expenditures	<u>15,464</u>	<u>3,574</u>	<u>11,890</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	536	14,621	14,085
Fund Balance at Beginning of Year	<u>84,481</u>	<u>84,481</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 85,017</u>	<u>\$ 99,102</u>	<u>\$ 14,085</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 21,121	\$ 43,146	\$ 22,025
Total Revenues	<u>21,121</u>	<u>43,146</u>	<u>22,025</u>
Expenditures:			
Public Safety:			
Contractual Services	24,105	12,250	11,855
Other Expenditures	<u>14,500</u>	<u>14,500</u>	<u>0</u>
Total Expenditures	<u>38,605</u>	<u>26,750</u>	<u>11,855</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(17,484)	16,396	33,880
Fund Balance at Beginning of Year	109,984	109,984	0
Prior Year Encumbrances	<u>11,805</u>	<u>11,805</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 104,305</u>	<u>\$ 138,185</u>	<u>\$ 33,880</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 0	\$ 6,226	\$ 6,226
Total Revenues	<u>0</u>	<u>6,226</u>	<u>6,226</u>
Expenditures:			
Public Safety:			
Other Expenditures	60,000	1,858	58,142
Total Expenditures	<u>60,000</u>	<u>1,858</u>	<u>58,142</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(60,000)	4,368	64,368
Fund Balance at Beginning of Year	77,953	77,953	0
Fund Balance at End of Year	<u>\$ 17,953</u>	<u>\$ 82,321</u>	<u>\$ 64,368</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Public Safety:			
Other Expenditures	8,802	3,801	5,001
Capital Outlay	57,000	48,618	8,382
Total Expenditures	65,802	52,419	13,383
Excess (Deficiency) of Revenues Over (Under) Expenditures	(65,802)	(52,419)	13,383
Fund Balance at Beginning of Year	90,389	90,389	0
Fund Balance at End of Year	\$ 24,587	\$ 37,970	\$ 13,383

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

COURT COMPUTERIZATION FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 136,918	\$ 151,771	\$ 14,853
Total Revenues	<u>136,918</u>	<u>151,771</u>	<u>14,853</u>
Expenditures:			
Judicial:			
Materials and Supplies	27,164	13,396	13,768
Contractual Services	168,672	63,082	105,590
Capital Outlay	<u>155,914</u>	<u>111,586</u>	<u>44,328</u>
Total Expenditures	<u>351,750</u>	<u>188,064</u>	<u>163,686</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(214,832)	(36,293)	178,539
Fund Balance at Beginning of Year	552,168	552,168	0
Prior Year Encumbrances	<u>16,074</u>	<u>16,074</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 353,410</u>	<u>\$ 531,949</u>	<u>\$ 178,539</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Charges for Services	\$ 0	\$ 22,670	\$ 22,670
Fines and Forfeitures	317,162	350,585	33,423
Total Revenues	<u>317,162</u>	<u>373,255</u>	<u>56,093</u>
Expenditures:			
Judicial:			
Personal Services	167,615	136,581	31,034
Materials and Supplies	10,692	5,253	5,439
Contractual Services	622,135	119,136	502,999
Other Expenditures	8,500	1,580	6,920
Capital Outlay	63,188	31,501	31,687
Total Expenditures	<u>872,130</u>	<u>294,051</u>	<u>578,079</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(554,968)	79,204	634,172
Fund Balance at Beginning of Year	713,614	713,614	0
Prior Year Encumbrances	69,515	69,515	0
Fund Balance at End of Year	<u>\$ 228,161</u>	<u>\$ 862,333</u>	<u>\$ 634,172</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	TASC GRANT FUND		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 185,465	\$ 165,273	\$ (20,192)
Charges for Services	58,000	77,886	19,886
All Other Revenues	0	5,500	5,500
Total Revenues	<u>243,465</u>	<u>248,659</u>	<u>5,194</u>
Expenditures:			
Public Safety:			
Personal Services	205,406	197,511	7,895
Materials and Supplies	32,284	27,938	4,346
Contractual Services	18,660	16,087	2,573
Other Expenditures	1,855	1,213	642
Capital Outlay	300	139	161
Total Expenditures	<u>258,505</u>	<u>242,888</u>	<u>15,617</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,040)	5,771	20,811
Other Financing Sources (Uses):			
Advances In	0	40,000	40,000
Advances Out	(39,000)	(79,000)	(40,000)
Total Other Financing Sources (Uses)	<u>(39,000)</u>	<u>(39,000)</u>	<u>0</u>
Net Change in Fund Balance	(54,040)	(33,229)	20,811
Fund Balance at Beginning of Year	62,634	62,634	0
Prior Year Encumbrances	300	300	0
Fund Balance at End of Year	<u>\$ 8,894</u>	<u>\$ 29,705</u>	<u>\$ 20,811</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Public Safety:			
Contractual Services	35,000	27,118	7,882
Total Expenditures	35,000	27,118	7,882
Excess (Deficiency) of Revenues Over (Under) Expenditures	(35,000)	(27,118)	7,882
Other Financing Sources (Uses):			
Transfers In	35,000	35,000	0
Total Other Financing Sources (Uses)	35,000	35,000	0
Net Change in Fund Balance	0	7,882	7,882
Fund Balance at Beginning of Year	922	922	0
Fund Balance at End of Year	\$ 922	\$ 8,804	\$ 7,882

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

TACTICAL RESPONSE UNIT FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	<u>\$ 0</u>	<u>\$ 51</u>	<u>\$ 51</u>
Total Revenues	<u> 0</u>	<u> 51</u>	<u> 51</u>
Expenditures:			
Public Safety:			
Materials and Supplies	5,000	147	4,853
Other Expenditures	1,100	525	575
Capital Outlay	<u>4,000</u>	<u>2,531</u>	<u>1,469</u>
Total Expenditures	<u>10,100</u>	<u>3,203</u>	<u>6,897</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,100)	(3,152)	6,948
Fund Balance at Beginning of Year	<u>16,506</u>	<u>16,506</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 6,406</u>	<u>\$ 13,354</u>	<u>\$ 6,948</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

ENFORCEMENT AND EDUCATION FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Fines and Forfeitures	\$ 7,020	\$ 7,720	\$ 700
Total Revenues	<u>7,020</u>	<u>7,720</u>	<u>700</u>
Expenditures:			
Public Safety:			
Capital Outlay	30,000	0	30,000
Total Expenditures	<u>30,000</u>	<u>0</u>	<u>30,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(22,980)	7,720	30,700
Fund Balance at Beginning of Year	36,539	36,539	0
Fund Balance at End of Year	<u>\$ 13,559</u>	<u>\$ 44,259</u>	<u>\$ 30,700</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

REHABILITATION GRANTS FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
All Other Revenues	<u>\$ 0</u>	<u>\$ 10,689</u>	<u>\$ 10,689</u>
Total Revenues	<u> 0</u>	<u> 10,689</u>	<u> 10,689</u>
Expenditures:			
Human Services:			
Other Expenditures	<u> 929</u>	<u> 88</u>	<u> 841</u>
Total Expenditures	<u> 929</u>	<u> 88</u>	<u> 841</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(929)	10,601	11,530
Fund Balance at Beginning of Year	4,227	4,227	0
Prior Year Encumbrances	<u> 430</u>	<u> 430</u>	<u> 0</u>
Fund Balance at End of Year	<u>\$ 3,728</u>	<u>\$ 15,258</u>	<u>\$ 11,530</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 996,903	\$ 615,057	\$ (381,846)
Charges for Services	104,400	99,148	(5,252)
All Other Revenues	0	52,604	52,604
Total Revenues	<u>1,101,303</u>	<u>766,809</u>	<u>(334,494)</u>
Expenditures:			
Human Services:			
Materials and Supplies	232,547	232,546	1
Contractual Services	984,348	984,035	313
Other Expenditures	31,635	15,372	16,263
Total Expenditures	<u>1,248,530</u>	<u>1,231,953</u>	<u>16,577</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(147,227)	(465,144)	(317,917)
Other Financing Sources (Uses):			
Transfers In	0	339,405	339,405
Total Other Financing Sources (Uses)	<u>0</u>	<u>339,405</u>	<u>339,405</u>
Net Change in Fund Balance	(147,227)	(125,739)	21,488
Fund Balance at Beginning of Year	183,290	183,290	0
Prior Year Encumbrances	115,080	115,080	0
Fund Balance at End of Year	<u>\$ 151,143</u>	<u>\$ 172,631</u>	<u>\$ 21,488</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Debt Service Funds
For the Year Ended December 31, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 2,000,000	\$ 2,142,123	\$ 142,123
Total Revenues	<u>2,000,000</u>	<u>2,142,123</u>	<u>142,123</u>
Expenditures:			
Debt Service:			
Principal Retirement	1,481,918	1,481,917	1
Interest and Fiscal Charges	<u>458,883</u>	<u>451,822</u>	<u>7,061</u>
Total Expenditures	<u>1,940,801</u>	<u>1,933,739</u>	<u>7,062</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	59,199	208,384	149,185
Fund Balance at Beginning of Year	<u>11,043,488</u>	<u>11,043,488</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 11,102,687</u>	<u>\$ 11,251,872</u>	<u>\$ 149,185</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Debt Service Funds
For the Year Ended December 31, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	\$ 0	\$ 0	\$ 0
Expenditures:			
Debt Service:			
Principal Retirement	8,022	6,358	1,664
Total Expenditures	8,022	6,358	1,664
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,022)	(6,358)	1,664
Other Financing Sources (Uses):			
Transfers In	8,022	8,022	0
Total Other Financing Sources (Uses)	8,022	8,022	0
Net Change in Fund Balance	0	1,664	1,664
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$ 0	\$ 1,664	\$ 1,664

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Debt Service Funds
For the Year Ended December 31, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes	\$ 300,000	\$ 404,921	\$ 104,921
Intergovernmental Revenues	30,000	55,554	25,554
Total Revenues	<u>330,000</u>	<u>460,475</u>	<u>130,475</u>
Expenditures:			
Debt Service:			
Principal Retirement	40,000	40,000	0
Interest and Fiscal Charges	153,375	150,626	2,749
Total Expenditures	<u>193,375</u>	<u>190,626</u>	<u>2,749</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	136,625	269,849	133,224
Fund Balance at Beginning of Year	554,551	554,551	0
Fund Balance at End of Year	<u>\$ 691,176</u>	<u>\$ 824,400</u>	<u>\$ 133,224</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 41,956	\$ 41,515	\$ (441)
Total Revenues	<u>41,956</u>	<u>41,515</u>	<u>(441)</u>
Expenditures:			
Capital Outlay	<u>337,956</u>	<u>335,833</u>	<u>2,123</u>
Total Expenditures	<u>337,956</u>	<u>335,833</u>	<u>2,123</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(296,000)	(294,318)	1,682
Other Financing Sources (Uses):			
Advances In	<u>0</u>	<u>280,000</u>	<u>280,000</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>280,000</u>	<u>280,000</u>
Net Change in Fund Balance	(296,000)	(14,318)	281,682
Fund Balance at Beginning of Year	(41,956)	(41,956)	0
Prior Year Encumbrances	41,956	41,956	0
Fund Balance at End of Year	<u>\$ (296,000)</u>	<u>\$ (14,318)</u>	<u>\$ 281,682</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 350,810	\$ 350,810	\$ 0
Special Assessments	500,000	0	(500,000)
Total Revenues	<u>850,810</u>	<u>350,810</u>	<u>(500,000)</u>
Expenditures:			
Capital Outlay	1,017,046	774,047	242,999
Total Expenditures	<u>1,017,046</u>	<u>774,047</u>	<u>242,999</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(166,236)	(423,237)	(257,001)
Other Financing Sources (Uses):			
General Obligation Notes Issued	267,191	0	(267,191)
Advances In	0	848,100	848,100
Advances Out	(500,000)	(500,000)	0
Total Other Financing Sources (Uses)	<u>(232,809)</u>	<u>348,100</u>	<u>580,909</u>
Net Change in Fund Balance	(399,045)	(75,137)	323,908
Fund Balance at Beginning of Year	401,499	401,499	0
Prior Year Encumbrances	17,046	17,046	0
Fund Balance at End of Year	<u>\$ 19,500</u>	<u>\$ 343,408</u>	<u>\$ 323,908</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2012***

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 465,957	\$ 283,045	\$ (182,912)
All Other Revenues	0	1,115	1,115
Total Revenues	<u>465,957</u>	<u>284,160</u>	<u>(181,797)</u>
Expenditures:			
Capital Outlay	3,867,798	3,215,638	652,160
Total Expenditures	<u>3,867,798</u>	<u>3,215,638</u>	<u>652,160</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,401,841)	(2,931,478)	470,363
Other Financing Sources (Uses):			
Transfers In	0	4,395,000	4,395,000
Total Other Financing Sources (Uses)	<u>0</u>	<u>4,395,000</u>	<u>4,395,000</u>
Net Change in Fund Balance	(3,401,841)	1,463,522	4,865,363
Fund Balance at Beginning of Year	3,767,031	3,767,031	0
Prior Year Encumbrances	2,081,586	2,081,586	0
Fund Balance at End of Year	<u>\$ 2,446,776</u>	<u>\$ 7,312,139</u>	<u>\$ 4,865,363</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2012***

AIRPORT CONSTRUCTION FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental Revenues	\$ 124,474	\$ 0	\$ (124,474)
Total Revenues	<u>124,474</u>	<u>0</u>	<u>(124,474)</u>
Expenditures:			
Capital Outlay	138,305	130,406	7,899
Total Expenditures	<u>138,305</u>	<u>130,406</u>	<u>7,899</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,831)	(130,406)	(116,575)
Other Financing Sources (Uses):			
Transfers In	13,830	13,830	0
Advances In	0	124,474	124,474
Total Other Financing Sources (Uses)	<u>13,830</u>	<u>138,304</u>	<u>124,474</u>
Net Change in Fund Balance	(1)	7,898	7,899
Fund Balance at Beginning of Year	2,210	2,210	0
Fund Balance at End of Year	<u>\$ 2,209</u>	<u>\$ 10,108</u>	<u>\$ 7,899</u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2012***

REDEVELOPMENT TAX EQUIVALENT FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Capital Outlay	<u> 30,720</u>	<u> 30,720</u>	<u> 0</u>
Total Expenditures	<u> 30,720</u>	<u> 30,720</u>	<u> 0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(30,720)	(30,720)	0
Fund Balance at Beginning of Year	<u> 359,223</u>	<u> 359,223</u>	<u> 0</u>
Fund Balance at End of Year	<u><u>\$ 328,503</u></u>	<u><u>\$ 328,503</u></u>	<u><u>\$ 0</u></u>

WARREN COUNTY, OHIO

***Schedule of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis)
Nonmajor Permanent Fund
For the Year Ended December 31, 2012***

SCHEURER-SMITH TRUST FUND

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues:			
Total Revenues	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenditures:			
Human Services:			
Other Expenditures	<u> 18,902</u>	<u> 18,902</u>	<u> 0</u>
Total Expenditures	<u> 18,902</u>	<u> 18,902</u>	<u> 0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u> (18,902)</u>	<u> (18,902)</u>	<u> 0</u>
Fund Balance at Beginning of Year	<u> 24,707</u>	<u> 24,707</u>	<u> 0</u>
Prior Year Encumbrances	<u> 18,902</u>	<u> 18,902</u>	<u> 0</u>
Fund Balance at End of Year	<u><u>\$ 24,707</u></u>	<u><u>\$ 24,707</u></u>	<u><u>\$ 0</u></u>



Internal Service Funds

The internal service funds are used to account for the financing of goods or services provided by one department to other departments of the County on a cost-reimbursement basis.

Vehicle Maintenance Fund

To account for vehicle maintenance services provided to various County departments and other governmental units. Users are billed for costs incurred.

Health Insurance Fund

To account for claims and administration of the health insurance program for covered County employees and eligible dependents. County departments are billed according to the employee's family or marital status.

Workers' Compensation Self Insurance Fund

To account for the accumulation and allocation of costs associated with self-insured workers' compensation costs incurred by the county.

Property and Casualty Insurance Fund

To account for the accumulation and allocation of premiums, deductibles and risk management fees associated with the property and casualty insurance of the County.

Gasoline Fund

To account for the centralized purchase of gas and corresponding charge backs to departments and other government units based on use.

WARREN COUNTY, OHIO**Combining Statement of Net Position
Internal Service Funds
December 31, 2012**

	Vehicle Maintenance	Health Insurance	Workers' Compensation Self Insurance
Assets:			
<i>Current Assets:</i>			
Cash and Cash Equivalents	\$ 310,826	\$ 2,710,307	\$ 434,548
Receivables:			
Accounts	2,608	2,475	0
Intergovernmental	7,816	0	16,282
Due from Other Funds	29,410	0	678,006
Inventory of Supplies at Cost	0	0	0
Prepaid Items	0	0	0
<i>Total Current Assets</i>	<u>350,660</u>	<u>2,712,782</u>	<u>1,128,836</u>
<i>Non Current Assets:</i>			
Depreciable Capital Assets, Net	18,992	0	0
Total Assets	<u>369,652</u>	<u>2,712,782</u>	<u>1,128,836</u>
Liabilities:			
<i>Current Liabilities:</i>			
Accounts Payable	29,376	77,920	0
Accrued Wages and Benefits Payable	385	1,614	1,548
Intergovernmental Payable	54	878	239
Claims Payable	0	677,398	0
Due to Other Funds	0	187	187
<i>Total Current Liabilities</i>	<u>29,815</u>	<u>757,997</u>	<u>1,974</u>
<i>Long Term Liabilities:</i>			
Compensated Absences Payable	0	7,610	7,610
<i>Total Long Term Liabilities</i>	<u>0</u>	<u>7,610</u>	<u>7,610</u>
Total Liabilities	<u>29,815</u>	<u>765,607</u>	<u>9,584</u>
Net Position:			
Net Investment in Capital Assets	18,992	0	0
Unrestricted	320,845	1,947,175	1,119,252
Total Net Position	<u>\$ 339,837</u>	<u>\$ 1,947,175</u>	<u>\$ 1,119,252</u>

WARREN COUNTY, OHIO

***Combining Statement of Net Position
Internal Service Funds
December 31, 2012***

Property and Casualty Insurance	Gasoline	Total
\$ 469,774	\$ 49,916	\$ 3,975,371
0	0	5,083
0	3,780	27,878
0	130,289	837,705
0	36,817	36,817
131,442	0	131,442
<u>601,216</u>	<u>220,802</u>	<u>5,014,296</u>
0	0	18,992
<u>601,216</u>	<u>220,802</u>	<u>5,033,288</u>
1,007	75,741	184,044
0	0	3,547
0	0	1,171
0	0	677,398
0	0	374
<u>1,007</u>	<u>75,741</u>	<u>866,534</u>
0	0	15,220
0	0	15,220
<u>1,007</u>	<u>75,741</u>	<u>881,754</u>
0	0	18,992
600,209	145,061	4,132,542
<u>\$ 600,209</u>	<u>\$ 145,061</u>	<u>\$ 4,151,534</u>

WARREN COUNTY, OHIO

**Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2012**

	Vehicle Maintenance	Health Insurance	Workers' Compensation Self Insurance
Operating Revenues:			
Charges for Service	\$ 397,185	\$ 10,209,030	\$ 694,687
Other Operating Revenue	344	83,410	0
Total Operating Revenues	<u>397,529</u>	<u>10,292,440</u>	<u>694,687</u>
Operating Expenses:			
Personal Services	11,401	312,570	477,247
Materials and Supplies	301,232	1,210	0
Contractual Services	68,601	292,443	285,922
Depreciation	2,173	0	0
Health Insurance Claims	0	5,580,717	0
Other Operating Expenses	0	739,542	0
Total Operating Expenses	<u>383,407</u>	<u>6,926,482</u>	<u>763,169</u>
Operating Income (Loss)	14,122	3,365,958	(68,482)
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>
Change in Net Position	14,122	3,365,958	(68,482)
Net Position Beginning of Year	<u>325,715</u>	<u>(1,418,783)</u>	<u>1,187,734</u>
Net Position End of Year	<u>\$ 339,837</u>	<u>\$ 1,947,175</u>	<u>\$ 1,119,252</u>

WARREN COUNTY, OHIO

***Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2012***

Property and Casualty Insurance	Gasoline	Total
\$ 71,820	\$ 1,216,747	\$ 12,589,469
0	0	83,754
<u>71,820</u>	<u>1,216,747</u>	<u>12,673,223</u>
0	0	801,218
0	1,309,219	1,611,661
268,955	0	915,921
0	0	2,173
0	0	5,580,717
0	0	739,542
<u>268,955</u>	<u>1,309,219</u>	<u>9,651,232</u>
(197,135)	(92,472)	3,021,991
<u>797,344</u>	<u>0</u>	<u>797,344</u>
600,209	(92,472)	3,819,335
0	237,533	332,199
<u>\$ 600,209</u>	<u>\$ 145,061</u>	<u>\$ 4,151,534</u>

WARREN COUNTY, OHIO**Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2012**

	<u>Vehicle Maintenance</u>	<u>Health Insurance</u>	<u>Workers' Compensation Self Insurance</u>
<u>Cash Flows from Operating Activities:</u>			
Cash Received from Customers	\$384,013	\$11,014,322	\$564,286
Cash Payments for Goods and Services	(360,775)	(8,794,231)	(285,922)
Cash Payments to Employees	<u>(10,962)</u>	<u>(311,106)</u>	<u>(475,858)</u>
Net Cash Provided (Used) by Operating Activities	<u>12,276</u>	<u>1,908,985</u>	<u>(197,494)</u>
<u>Cash Flows from Noncapital Financing Activities:</u>			
Transfers In	0	0	0
Advances Out	<u>0</u>	<u>(500,000)</u>	<u>0</u>
Net Cash Provided (Used) by Noncapital Financing Activities	<u>0</u>	<u>(500,000)</u>	<u>0</u>
Net Increase (Decrease) in Cash and Cash Equivalents	12,276	1,408,985	(197,494)
Cash and Cash Equivalents at Beginning of Year	<u>298,550</u>	<u>1,301,322</u>	<u>632,042</u>
Cash and Cash Equivalents at End of Year	<u>\$310,826</u>	<u>\$2,710,307</u>	<u>\$434,548</u>
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</u>			
Operating Income (Loss)	\$14,122	\$3,365,958	(\$68,482)
Adjustments to Reconcile Operating Income(Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	2,173	0	0
<u>Changes in Assets and Liabilities:</u>			
(Increase) Decrease in Accounts Receivable	(2,608)	519,421	0
Increase in Due from Other Funds	(7,217)	0	(131,656)
(Increase) Decrease in Intergovernmental Receivables	(3,691)	33,842	1,255
Increase in Prepaid Items	0	0	0
Decrease in Inventory	0	0	0
Increase in Accounts Payable	9,058	75,642	0
Increase in Accrued Wages and Benefits	385	158	92
Increase in Due to Other Funds	0	40	40
Increase in Intergovernmental Payables	54	653	14
Decrease in Claims Payable	0	(2,087,972)	0
Increase in Compensated Absences	<u>0</u>	<u>1,243</u>	<u>1,243</u>
Total Adjustments	<u>(1,846)</u>	<u>(1,456,973)</u>	<u>(129,012)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$12,276</u>	<u>\$1,908,985</u>	<u>(\$197,494)</u>

WARREN COUNTY, OHIO

***Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2012***

<u>Property and Casualty Insurance</u>	<u>Gasoline</u>	<u>Totals</u>
\$71,820	\$1,168,201	\$13,202,642
(399,390)	(1,271,851)	(11,112,169)
<u>0</u>	<u>0</u>	<u>(797,926)</u>
<u>(327,570)</u>	<u>(103,650)</u>	<u>1,292,547</u>
797,344	0	797,344
<u>0</u>	<u>0</u>	<u>(500,000)</u>
<u>797,344</u>	<u>0</u>	<u>297,344</u>
469,774	(103,650)	1,589,891
<u>0</u>	<u>153,566</u>	<u>2,385,480</u>
<u>\$469,774</u>	<u>\$49,916</u>	<u>\$3,975,371</u>
(\$197,135)	(\$92,472)	\$3,021,991
0	0	2,173
0	0	516,813
0	(50,429)	(189,302)
0	1,883	33,289
(131,442)	0	(131,442)
0	15,084	15,084
1,007	22,284	107,991
0	0	635
0	0	80
0	0	721
0	0	(2,087,972)
<u>0</u>	<u>0</u>	<u>2,486</u>
<u>(130,435)</u>	<u>(11,178)</u>	<u>(1,729,444)</u>
<u>(\$327,570)</u>	<u>(\$103,650)</u>	<u>\$1,292,547</u>

Fiduciary Funds

The Agency Funds are used to account for assets held by the County as an agent for individuals, private organizations, other governments and/or other funds.

Agency Funds

Employees Retirement Fund

To account for the accumulation of the employer's share of contributions until remitted to State OPERS.

Townships, Corporations, Schools, Special Districts, Libraries Fund

To maintain and account for distributions of various revenue sources to subdivisions within the County.

Undivided Water and Sewer Revenue Fund

To account for the undivided water and sewer billing deposits to be distributed to the Water and Sewer Funds.

Payroll Fund

To maintain and account for the accumulation of payroll withholdings until payment is remitted to third parties.

Undivided General Tax, Tangible Personal Tax, County Lodging Tax, Advance Estate Tax Fund

These various and separate funds maintain and account for the accumulation and disbursement of taxes for real property, intangible property, estate tax and hotel lodging tax.

Local Government Fund

To maintain and account for the accumulation and disbursement of State revenue sharing monies.

Gasoline Tax Fund

To maintain and account for the accumulation and disbursement of gasoline tax collections.

Motor Vehicle License Fund

To maintain and account for the accumulation and disbursement of automobile license and registration fee collection.

Trailer Tax Fund

To maintain and account for the accumulation and disbursement of mobile home tax collections.

(Continued)

Agency Funds

Undivided Interest Fund

To maintain and account for the accumulation and disbursement of the County's investment earnings.

Non-Entity Holdings Fund

To account for funds held for various separate agencies, boards and commissions where the County serves as fiscal agent only.

Clerk of Courts, Common Pleas Court-Probate Court, Child Support Enforcement Agency, County Court, Juvenile Court, Prosecuting Attorney, Sheriff and Engineer Fund

These various and separate funds maintain and account for court fees, alimony, child support, restitution, boarding home fees, donations, funds held in escrow and other similar resources and uses. These funds are held in segregated cash accounts outside of the County treasury.

Other Agency Funds

To maintain and account for resources and uses for taxes, escrowed monies, licenses, estates and similar revenue sources. The following funds represent the less significant agency funds of the County.

Undivided Trailer Tax	Massie Wayne Capacity Fees
Cigarette Tax	Non-Participant Rotary
Undivided Wireless 911 Government Assist	Forfeited Land
Real Estate Advance	Housing Trust Authority
Life Insurance	Recorder's Escrow Rotary
State	Undivided Indigent Fees
Miami Conservancy District	Municipal ORD Violation Indigent
Ohio Elections Commission	New Undivided Auction Proceeds
Sewer Rotary	Water Department
Outside Entity Flowthru	Dog and Kennel
Unidentified Deposits	Mary Haven
Payment in Lieu of Taxes	Building Inspection
Undivided Public Utility Deregulation	Tax Maps
Escrow Rotary	Recorder
Undivided Income Tax – Real Property	Board of Elections
Notary Public	Records Center
Zoning Board	Board of Developmental Disabilities
Undivided Federal and State Forfeitures	Treasurer
Refundable Deposits	Licensing
Court Ordered Sheriff Sales	Real Estate
Undivided Drug Task Force Seizures	Undivided Evidence Sheriff

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2012**

	Balance December 31, 2011	Additions	Deductions	Balance December 31, 2012
Employees Retirement				
Assets				
Cash and Cash Equivalents	\$306,294	\$8,157,594	(\$8,461,216)	\$2,672
Total Assets	\$306,294	\$8,157,594	(\$8,461,216)	\$2,672
Liabilities				
Payroll Withholding	\$306,294	\$8,157,594	(\$8,461,216)	\$2,672
Total Liabilities	\$306,294	\$8,157,594	(\$8,461,216)	\$2,672
Townships				
Assets				
Cash and Cash Equivalents	\$0	\$49,153,244	(\$49,153,244)	\$0
Total Assets	\$0	\$49,153,244	(\$49,153,244)	\$0
Liabilities				
Unapportioned Monies	\$0	\$49,153,244	(\$49,153,244)	\$0
Total Liabilities	\$0	\$49,153,244	(\$49,153,244)	\$0
Corporations				
Assets				
Cash and Cash Equivalents	\$0	\$26,170,415	(\$26,170,415)	\$0
Total Assets	\$0	\$26,170,415	(\$26,170,415)	\$0
Liabilities				
Unapportioned Monies	\$0	\$26,170,415	(\$26,170,415)	\$0
Total Liabilities	\$0	\$26,170,415	(\$26,170,415)	\$0
Undivided Water and Sewer Revenue				
Assets				
Cash and Cash Equivalents	\$203,170	\$24,407,200	(\$24,402,087)	\$208,283
Total Assets	\$203,170	\$24,407,200	(\$24,402,087)	\$208,283
Liabilities				
Unapportioned Monies	\$203,170	\$24,407,200	(\$24,402,087)	\$208,283
Total Liabilities	\$203,170	\$24,407,200	(\$24,402,087)	\$208,283

(Continued)

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2012**

	Balance December 31, 2011	Additions	Deductions	Balance December 31, 2012
Payroll				
Assets				
Cash and Cash Equivalents	\$372,607	\$57,996,044	(\$58,325,431)	\$43,220
Total Assets	\$372,607	\$57,996,044	(\$58,325,431)	\$43,220
Liabilities				
Payroll Withholding	\$372,607	\$57,996,044	(\$58,325,431)	\$43,220
Total Liabilities	\$372,607	\$57,996,044	(\$58,325,431)	\$43,220
Schools				
Assets				
Cash and Cash Equivalents	\$0	\$220,985,697	(\$220,985,697)	\$0
Total Assets	\$0	\$220,985,697	(\$220,985,697)	\$0
Liabilities				
Unapportioned Monies	\$0	\$220,985,697	(\$220,985,697)	\$0
Total Liabilities	\$0	\$220,985,697	(\$220,985,697)	\$0
Undivided General Tax				
Assets				
Cash and Cash Equivalents	\$3,358,803	\$348,141,018	(\$347,621,233)	\$3,878,588
Taxes Receivable	315,415,997	303,085,063	(315,415,997)	303,085,063
Total Assets	\$318,774,800	\$651,226,081	(\$663,037,230)	\$306,963,651
Liabilities				
Intergovernmental Payables	\$315,415,997	\$303,085,063	(\$315,415,997)	\$303,085,063
Unapportioned Monies	3,358,803	348,141,018	(347,621,233)	3,878,588
Total Liabilities	\$318,774,800	\$651,226,081	(\$663,037,230)	\$306,963,651
Tangible Personal Tax				
Assets				
Cash and Cash Equivalents	\$98,684	\$57,339	(\$141,333)	\$14,690
Total Assets	\$98,684	\$57,339	(\$141,333)	\$14,690
Liabilities				
Unapportioned Monies	\$98,684	\$57,339	(\$141,333)	\$14,690
Total Liabilities	\$98,684	\$57,339	(\$141,333)	\$14,690

(Continued)

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2012**

	Balance December 31, 2011	Additions	Deductions	Balance December 31, 2012
Undivided Trailer Tax				
Assets				
Cash and Cash Equivalents	\$18,701	\$99,832	(\$109,458)	\$9,075
Total Assets	\$18,701	\$99,832	(\$109,458)	\$9,075
Liabilities				
Unapportioned Monies	\$18,701	\$99,832	(\$109,458)	\$9,075
Total Liabilities	\$18,701	\$99,832	(\$109,458)	\$9,075
Local Government				
Assets				
Cash and Cash Equivalents	\$0	\$4,852,632	(\$4,852,632)	\$0
Total Assets	\$0	\$4,852,632	(\$4,852,632)	\$0
Liabilities				
Unapportioned Monies	\$0	\$4,852,632	(\$4,852,632)	\$0
Total Liabilities	\$0	\$4,852,632	(\$4,852,632)	\$0
Special Districts				
Assets				
Cash and Cash Equivalents	\$0	\$926,815	(\$926,815)	\$0
Total Assets	\$0	\$926,815	(\$926,815)	\$0
Liabilities				
Unapportioned Monies	\$0	\$926,815	(\$926,815)	\$0
Total Liabilities	\$0	\$926,815	(\$926,815)	\$0
Cigarette Tax				
Assets				
Cash and Cash Equivalents	\$518	\$18,945	(\$19,395)	\$68
Total Assets	\$518	\$18,945	(\$19,395)	\$68
Liabilities				
Unapportioned Monies	\$518	\$18,945	(\$19,395)	\$68
Total Liabilities	\$518	\$18,945	(\$19,395)	\$68

(Continued)

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2012**

	Balance December 31, 2011	Additions	Deductions	Balance December 31, 2012
Gasoline Tax				
Assets				
Cash and Cash Equivalents	\$0	\$3,567,903	(\$3,567,903)	\$0
Total Assets	\$0	\$3,567,903	(\$3,567,903)	\$0
Liabilities				
Unapportioned Monies	\$0	\$3,567,903	(\$3,567,903)	\$0
Total Liabilities	\$0	\$3,567,903	(\$3,567,903)	\$0
Undivided Wireless 911 Government Assist				
Assets				
Cash and Cash Equivalents	\$0	\$515,518	(\$515,518)	\$0
Total Assets	\$0	\$515,518	(\$515,518)	\$0
Liabilities				
Unapportioned Monies	\$0	\$515,518	(\$515,518)	\$0
Total Liabilities	\$0	\$515,518	(\$515,518)	\$0
Motor Vehicle License				
Assets				
Cash and Cash Equivalents	\$0	\$7,741,764	(\$7,741,764)	\$0
Total Assets	\$0	\$7,741,764	(\$7,741,764)	\$0
Liabilities				
Unapportioned Monies	\$0	\$7,741,764	(\$7,741,764)	\$0
Total Liabilities	\$0	\$7,741,764	(\$7,741,764)	\$0
County Lodging Tax				
Assets				
Cash and Cash Equivalents	\$109,553	\$2,019,554	(\$2,014,757)	\$114,350
Total Assets	\$109,553	\$2,019,554	(\$2,014,757)	\$114,350
Liabilities				
Unapportioned Monies	\$109,553	\$2,019,554	(\$2,014,757)	\$114,350
Total Liabilities	\$109,553	\$2,019,554	(\$2,014,757)	\$114,350

(Continued)

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2012**

	Balance December 31, 2011	Additions	Deductions	Balance December 31, 2012
Real Estate Advance				
Assets				
Cash and Cash Equivalents	\$0	\$4,549	(\$4,549)	\$0
Total Assets	\$0	\$4,549	(\$4,549)	\$0
Liabilities				
Unapportioned Monies	\$0	\$4,549	(\$4,549)	\$0
Total Liabilities	\$0	\$4,549	(\$4,549)	\$0
Trailer Tax				
Assets				
Cash and Cash Equivalents	\$4,648	\$23,281	(\$26,040)	\$1,889
Total Assets	\$4,648	\$23,281	(\$26,040)	\$1,889
Liabilities				
Unapportioned Monies	\$4,648	\$23,281	(\$26,040)	\$1,889
Total Liabilities	\$4,648	\$23,281	(\$26,040)	\$1,889
Life Insurance				
Assets				
Cash and Cash Equivalents	\$7,850	\$66,432	(\$73,270)	\$1,012
Total Assets	\$7,850	\$66,432	(\$73,270)	\$1,012
Liabilities				
Payroll Withholding	\$7,850	\$66,432	(\$73,270)	\$1,012
Total Liabilities	\$7,850	\$66,432	(\$73,270)	\$1,012
Libraries				
Assets				
Cash and Cash Equivalents	\$0	\$8,444,462	(\$8,444,462)	\$0
Total Assets	\$0	\$8,444,462	(\$8,444,462)	\$0
Liabilities				
Unapportioned Monies	\$0	\$8,444,462	(\$8,444,462)	\$0
Total Liabilities	\$0	\$8,444,462	(\$8,444,462)	\$0

(Continued)

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2012**

	Balance December 31, 2011	Additions	Deductions	Balance December 31, 2012
State				
Assets				
Cash and Cash Equivalents	\$2,639	\$729,889	(\$729,998)	\$2,530
Total Assets	<u>\$2,639</u>	<u>\$729,889</u>	<u>(\$729,998)</u>	<u>\$2,530</u>
Liabilities				
Unapportioned Monies	\$2,639	\$729,889	(\$729,998)	\$2,530
Total Liabilities	<u>\$2,639</u>	<u>\$729,889</u>	<u>(\$729,998)</u>	<u>\$2,530</u>
Miami Conservancy District				
Assets				
Cash and Cash Equivalents	\$18,051	\$0	\$0	\$18,051
Total Assets	<u>\$18,051</u>	<u>\$0</u>	<u>\$0</u>	<u>\$18,051</u>
Liabilities				
Unapportioned Monies	\$18,051	\$0	\$0	\$18,051
Total Liabilities	<u>\$18,051</u>	<u>\$0</u>	<u>\$0</u>	<u>\$18,051</u>
Advance Estate Tax				
Assets				
Cash and Cash Equivalents	\$1,602,036	\$3,912,562	(\$3,654,490)	\$1,860,108
Total Assets	<u>\$1,602,036</u>	<u>\$3,912,562</u>	<u>(\$3,654,490)</u>	<u>\$1,860,108</u>
Liabilities				
Unapportioned Monies	\$1,602,036	\$3,912,562	(\$3,654,490)	\$1,860,108
Total Liabilities	<u>\$1,602,036</u>	<u>\$3,912,562</u>	<u>(\$3,654,490)</u>	<u>\$1,860,108</u>
Undivided Interest				
Assets				
Cash and Cash Equivalents	\$0	\$1,405,997	(\$1,405,997)	\$0
Total Assets	<u>\$0</u>	<u>\$1,405,997</u>	<u>(\$1,405,997)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$1,405,997	(\$1,405,997)	\$0
Total Liabilities	<u>\$0</u>	<u>\$1,405,997</u>	<u>(\$1,405,997)</u>	<u>\$0</u>

(Continued)

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2012**

	Balance December 31, 2011	Additions	Deductions	Balance December 31, 2012
Ohio Elections Commission				
Assets				
Cash and Cash Equivalents	\$0	\$30	(\$30)	\$0
Total Assets	\$0	\$30	(\$30)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$30	(\$30)	\$0
Total Liabilities	\$0	\$30	(\$30)	\$0
Sewer Rotary				
Assets				
Cash and Cash Equivalents	\$192,404	\$937,222	(\$1,112,946)	\$16,680
Total Assets	\$192,404	\$937,222	(\$1,112,946)	\$16,680
Liabilities				
Deposits Held Due to Others	\$192,404	\$937,222	(\$1,112,946)	\$16,680
Total Liabilities	\$192,404	\$937,222	(\$1,112,946)	\$16,680
Outside Entity Flowthru				
Assets				
Cash and Cash Equivalents	\$0	\$7,007	(\$7,007)	\$0
Total Assets	\$0	\$7,007	(\$7,007)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$7,007	(\$7,007)	\$0
Total Liabilities	\$0	\$7,007	(\$7,007)	\$0
Unidentified Deposits				
Assets				
Cash and Cash Equivalents	\$633,336	\$1,304,378	(\$1,937,714)	\$0
Total Assets	\$633,336	\$1,304,378	(\$1,937,714)	\$0
Liabilities				
Deposits Held Due to Others	\$633,336	\$1,304,378	(\$1,937,714)	\$0
Total Liabilities	\$633,336	\$1,304,378	(\$1,937,714)	\$0

(Continued)

WARREN COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2012**

	Balance December 31, 2011	Additions	Deductions	Balance December 31, 2012
Payment In Lieu Of Taxes				
Assets				
Cash and Cash Equivalents	\$0	\$19,556	(\$19,556)	\$0
Total Assets	\$0	\$19,556	(\$19,556)	\$0
Liabilities				
Unapportioned Monies	\$0	\$19,556	(\$19,556)	\$0
Total Liabilities	\$0	\$19,556	(\$19,556)	\$0
Undivided Public Utility Deregulation				
Assets				
Cash and Cash Equivalents	\$0	\$6,329	(\$6,329)	\$0
Total Assets	\$0	\$6,329	(\$6,329)	\$0
Liabilities				
Unapportioned Monies	\$0	\$6,329	(\$6,329)	\$0
Total Liabilities	\$0	\$6,329	(\$6,329)	\$0
Escrow Rotary				
Assets				
Cash and Cash Equivalents	\$775,377	\$392,648	(\$304,980)	\$863,045
Total Assets	\$775,377	\$392,648	(\$304,980)	\$863,045
Liabilities				
Unapportioned Monies	\$775,377	\$392,648	(\$304,980)	\$863,045
Total Liabilities	\$775,377	\$392,648	(\$304,980)	\$863,045

(Continued)

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2012**

	Balance December 31, 2011	Additions	Deductions	Balance December 31, 2012
Undivided Income Tax - Real Property				
Assets				
Cash and Cash Equivalents	\$0	\$7,918,510	(\$7,918,510)	\$0
Total Assets	\$0	\$7,918,510	(\$7,918,510)	\$0
Liabilities				
Unapportioned Monies	\$0	\$7,918,510	(\$7,918,510)	\$0
Total Liabilities	\$0	\$7,918,510	(\$7,918,510)	\$0
Notary Public				
Assets				
Cash and Cash Equivalents	\$92,196	\$13,410	(\$7,749)	\$97,857
Total Assets	\$92,196	\$13,410	(\$7,749)	\$97,857
Liabilities				
Deposits Held Due to Others	\$92,196	\$13,410	(\$7,749)	\$97,857
Total Liabilities	\$92,196	\$13,410	(\$7,749)	\$97,857
Zoning Board				
Assets				
Cash and Cash Equivalents	\$200,131	\$244,609	(\$227,120)	\$217,620
Total Assets	\$200,131	\$244,609	(\$227,120)	\$217,620
Liabilities				
Deposits Held Due to Others	\$200,131	\$244,609	(\$227,120)	\$217,620
Total Liabilities	\$200,131	\$244,609	(\$227,120)	\$217,620
Undivided Federal and State Forfeiture				
Assets				
Cash and Cash Equivalents	\$15,119	\$330,722	(\$343,421)	\$2,420
Total Assets	\$15,119	\$330,722	(\$343,421)	\$2,420
Liabilities				
Deposits Held Due to Others	\$15,119	\$330,722	(\$343,421)	\$2,420
Total Liabilities	\$15,119	\$330,722	(\$343,421)	\$2,420

(Continued)

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2012**

	Balance December 31, 2011	Additions	Deductions	Balance December 31, 2012
Refundable Deposits				
Assets				
Cash and Cash Equivalents	\$324,466	\$182,535	(\$160,824)	\$346,177
Total Assets	\$324,466	\$182,535	(\$160,824)	\$346,177
Liabilities				
Deposits Held Due to Others	\$324,466	\$182,535	(\$160,824)	\$346,177
Total Liabilities	\$324,466	\$182,535	(\$160,824)	\$346,177
Non-Entity Holdings				
Assets				
Cash and Cash Equivalents	\$15,656,532	\$23,952,579	(\$23,149,427)	\$16,459,684
Total Assets	\$15,656,532	\$23,952,579	(\$23,149,427)	\$16,459,684
Liabilities				
Intergovernmental Payables	\$15,656,532	\$23,952,579	(\$23,149,427)	\$16,459,684
Total Liabilities	\$15,656,532	\$23,952,579	(\$23,149,427)	\$16,459,684
Court Ordered Sheriff Sales				
Assets				
Cash and Cash Equivalents	\$783,662	\$11,847,510	(\$11,426,068)	\$1,205,104
Total Assets	\$783,662	\$11,847,510	(\$11,426,068)	\$1,205,104
Liabilities				
Unapportioned Monies	\$783,662	\$11,847,510	(\$11,426,068)	\$1,205,104
Total Liabilities	\$783,662	\$11,847,510	(\$11,426,068)	\$1,205,104
Undivided Drug Task Force Seizures				
Assets				
Cash and Cash Equivalents	\$473,528	\$168,036	(\$492,019)	\$149,545
Total Assets	\$473,528	\$168,036	(\$492,019)	\$149,545
Liabilities				
Unapportioned Monies	\$473,528	\$168,036	(\$492,019)	\$149,545
Total Liabilities	\$473,528	\$168,036	(\$492,019)	\$149,545

(Continued)

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2012**

	Balance December 31, 2011	Additions	Deductions	Balance December 31, 2012
Massie Wayne Capacity Fees				
Assets				
Cash and Cash Equivalents	\$0	\$10,200	(\$10,200)	\$0
Total Assets	\$0	\$10,200	(\$10,200)	\$0
Liabilities				
Intergovernmental Payables	\$0	\$10,200	(\$10,200)	\$0
Total Liabilities	\$0	\$10,200	(\$10,200)	\$0
Non-Participant Rotary				
Assets				
Cash and Cash Equivalents	\$0	\$13,729	(\$12,957)	\$772
Total Assets	\$0	\$13,729	(\$12,957)	\$772
Liabilities				
Deposits Held Due to Others	\$0	\$13,729	(\$12,957)	\$772
Total Liabilities	\$0	\$13,729	(\$12,957)	\$772
Forfeited Land				
Assets				
Cash and Cash Equivalents	\$9,170	\$193	(\$9,363)	\$0
Total Assets	\$9,170	\$193	(\$9,363)	\$0
Liabilities				
Deposits Held Due to Others	\$9,170	\$193	(\$9,363)	\$0
Total Liabilities	\$9,170	\$193	(\$9,363)	\$0
Housing Trust Authority				
Assets				
Cash and Cash Equivalents	\$0	\$1,435,939	(\$1,435,939)	\$0
Total Assets	\$0	\$1,435,939	(\$1,435,939)	\$0
Liabilities				
Intergovernmental Payables	\$0	\$1,435,939	(\$1,435,939)	\$0
Total Liabilities	\$0	\$1,435,939	(\$1,435,939)	\$0

(Continued)

WARREN COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2012**

	Balance December 31, 2011	Additions	Deductions	Balance December 31, 2012
Recorder's Escrow Rotary				
Assets				
Cash and Cash Equivalents	\$6,967	\$26,006	(\$23,507)	\$9,466
Total Assets	\$6,967	\$26,006	(\$23,507)	\$9,466
Liabilities				
Deposits Held Due to Others	\$6,967	\$26,006	(\$23,507)	\$9,466
Total Liabilities	\$6,967	\$26,006	(\$23,507)	\$9,466
Undivided Indigent Fees				
Assets				
Cash and Cash Equivalents	\$0	\$28,483	(\$28,483)	\$0
Total Assets	\$0	\$28,483	(\$28,483)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$28,483	(\$28,483)	\$0
Total Liabilities	\$0	\$28,483	(\$28,483)	\$0
Municipal ORD Violation Indigent				
Assets				
Cash and Cash Equivalents	\$2,879	\$15,161	(\$17,727)	\$313
Total Assets	\$2,879	\$15,161	(\$17,727)	\$313
Liabilities				
Deposits Held Due to Others	\$2,879	\$15,161	(\$17,727)	\$313
Total Liabilities	\$2,879	\$15,161	(\$17,727)	\$313

(Continued)

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2012**

	Balance December 31, 2011	Additions	Deductions	Balance December 31, 2012
New Undivided Auction Proceeds				
Assets				
Cash and Cash Equivalents	\$0	\$167,129	(\$167,129)	\$0
Total Assets	\$0	\$167,129	(\$167,129)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$167,129	(\$167,129)	\$0
Total Liabilities	\$0	\$167,129	(\$167,129)	\$0
Undivided Evidence Sheriff				
Assets				
Cash and Cash Equivalents	\$33,620	\$0	\$0	\$33,620
Total Assets	\$33,620	\$0	\$0	\$33,620
Liabilities				
Deposits Held Due to Others	\$33,620	\$0	\$0	\$33,620
Total Liabilities	\$33,620	\$0	\$0	\$33,620
Clerk of Courts				
Assets				
Cash in Segregated Accounts	\$2,384,343	\$42,252,898	(\$41,577,873)	\$3,059,368
Total Assets	\$2,384,343	\$42,252,898	(\$41,577,873)	\$3,059,368
Liabilities				
Deposits Held Due to Others	\$2,384,343	\$42,252,898	(\$41,577,873)	\$3,059,368
Total Liabilities	\$2,384,343	\$42,252,898	(\$41,577,873)	\$3,059,368
Common Pleas Court - Probate Court				
Assets				
Cash in Segregated Accounts	\$28,087	\$199,922	(\$200,083)	\$27,926
Total Assets	\$28,087	\$199,922	(\$200,083)	\$27,926
Liabilities				
Deposits Held Due to Others	\$28,087	\$199,922	(\$200,083)	\$27,926
Total Liabilities	\$28,087	\$199,922	(\$200,083)	\$27,926

(Continued)

WARREN COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2012**

	Balance December 31, 2011	Additions	Deductions	Balance December 31, 2012
Child Support Enforcement Agency				
Assets				
Cash in Segregated Accounts	\$9,347	\$1,822,582	(\$1,821,386)	\$10,543
Total Assets	<u>\$9,347</u>	<u>\$1,822,582</u>	<u>(\$1,821,386)</u>	<u>\$10,543</u>
Liabilities				
Deposits Held Due to Others	\$9,347	\$1,822,582	(\$1,821,386)	\$10,543
Total Liabilities	<u>\$9,347</u>	<u>\$1,822,582</u>	<u>(\$1,821,386)</u>	<u>\$10,543</u>
County Court				
Assets				
Cash in Segregated Accounts	\$163,074	\$2,172,741	(\$2,177,830)	\$157,985
Total Assets	<u>\$163,074</u>	<u>\$2,172,741</u>	<u>(\$2,177,830)</u>	<u>\$157,985</u>
Liabilities				
Deposits Held Due to Others	\$163,074	\$2,172,741	(\$2,177,830)	\$157,985
Total Liabilities	<u>\$163,074</u>	<u>\$2,172,741</u>	<u>(\$2,177,830)</u>	<u>\$157,985</u>
Water Department				
Assets				
Cash in Segregated Accounts	\$1,169	\$223	\$0	\$1,392
Total Assets	<u>\$1,169</u>	<u>\$223</u>	<u>\$0</u>	<u>\$1,392</u>
Liabilities				
Deposits Held Due to Others	\$1,169	\$223	\$0	\$1,392
Total Liabilities	<u>\$1,169</u>	<u>\$223</u>	<u>\$0</u>	<u>\$1,392</u>
Juvenile Court				
Assets				
Cash in Segregated Accounts	\$40,409	\$374,443	(\$371,161)	\$43,691
Total Assets	<u>\$40,409</u>	<u>\$374,443</u>	<u>(\$371,161)</u>	<u>\$43,691</u>
Liabilities				
Deposits Held Due to Others	\$40,409	\$374,443	(\$371,161)	\$43,691
Total Liabilities	<u>\$40,409</u>	<u>\$374,443</u>	<u>(\$371,161)</u>	<u>\$43,691</u>

(Continued)

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2012**

	Balance December 31, 2011	Additions	Deductions	Balance December 31, 2012
Prosecuting Attorney				
Assets				
Cash in Segregated Accounts	\$0	\$77,449	(\$65,111)	\$12,338
Total Assets	\$0	\$77,449	(\$65,111)	\$12,338
Liabilities				
Deposits Held Due to Others	\$0	\$77,449	(\$65,111)	\$12,338
Total Liabilities	\$0	\$77,449	(\$65,111)	\$12,338
Sheriff				
Assets				
Cash in Segregated Accounts	\$32,590	\$764,721	(\$756,346)	\$40,965
Total Assets	\$32,590	\$764,721	(\$756,346)	\$40,965
Liabilities				
Deposits Held Due to Others	\$32,590	\$764,721	(\$756,346)	\$40,965
Total Liabilities	\$32,590	\$764,721	(\$756,346)	\$40,965
Dog and Kennel				
Assets				
Cash in Segregated Accounts	\$140	\$0	\$0	\$140
Total Assets	\$140	\$0	\$0	\$140
Liabilities				
Deposits Held Due to Others	\$140	\$0	\$0	\$140
Total Liabilities	\$140	\$0	\$0	\$140
Engineer				
Assets				
Cash in Segregated Accounts	\$50	\$0	\$0	\$50
Total Assets	\$50	\$0	\$0	\$50
Liabilities				
Deposits Held Due to Others	\$50	\$0	\$0	\$50
Total Liabilities	\$50	\$0	\$0	\$50

(Continued)

WARREN COUNTY, OHIO

**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2012**

	Balance December 31, 2011	Additions	Deductions	Balance December 31, 2012
Mary Haven				
Assets				
Cash in Segregated Accounts	\$2,352	\$860	(\$1,142)	\$2,070
Total Assets	\$2,352	\$860	(\$1,142)	\$2,070
Liabilities				
Deposits Held Due to Others	\$2,352	\$860	(\$1,142)	\$2,070
Total Liabilities	\$2,352	\$860	(\$1,142)	\$2,070
Building Inspection				
Assets				
Cash in Segregated Accounts	\$75	\$0	\$0	\$75
Total Assets	\$75	\$0	\$0	\$75
Liabilities				
Deposits Held Due to Others	\$75	\$0	\$0	\$75
Total Liabilities	\$75	\$0	\$0	\$75
Tax Maps				
Assets				
Cash in Segregated Accounts	\$25	\$0	\$0	\$25
Total Assets	\$25	\$0	\$0	\$25
Liabilities				
Deposits Held Due to Others	\$25	\$0	\$0	\$25
Total Liabilities	\$25	\$0	\$0	\$25
Recorder				
Assets				
Cash in Segregated Accounts	\$25	\$0	\$0	\$25
Total Assets	\$25	\$0	\$0	\$25
Liabilities				
Deposits Held Due to Others	\$25	\$0	\$0	\$25
Total Liabilities	\$25	\$0	\$0	\$25

(Continued)

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2012**

	Balance December 31, 2010	Additions	Deductions	Balance December 31, 2011
Board of Elections				
Assets				
Cash in Segregated Accounts	\$20	\$0	\$0	\$20
Total Assets	\$20	\$0	\$0	\$20
Liabilities				
Deposits Held Due to Others	\$20	\$0	\$0	\$20
Total Liabilities	\$20	\$0	\$0	\$20
Records Center				
Assets				
Cash in Segregated Accounts	\$50	\$0	\$0	\$50
Total Assets	\$50	\$0	\$0	\$50
Liabilities				
Deposits Held Due to Others	\$50	\$0	\$0	\$50
Total Liabilities	\$50	\$0	\$0	\$50
Board of Developmental Disabilities				
Assets				
Cash in Segregated Accounts	\$18,570	\$7,352	(\$2,664)	\$23,258
Total Assets	\$18,570	\$7,352	(\$2,664)	\$23,258
Liabilities				
Deposits Held Due to Others	\$18,570	\$7,352	(\$2,664)	\$23,258
Total Liabilities	\$18,570	\$7,352	(\$2,664)	\$23,258
Treasurer				
Assets				
Cash in Segregated Accounts	\$4,812	\$337,841	(\$342,653)	\$0
Total Assets	\$4,812	\$337,841	(\$342,653)	\$0
Liabilities				
Deposits Held Due to Others	\$4,812	\$337,841	(\$342,653)	\$0
Total Liabilities	\$4,812	\$337,841	(\$342,653)	\$0

(Continued)

WARREN COUNTY, OHIO**Combining Statement Of Changes In Assets And Liabilities
Agency Funds
For the Year Ended December 31, 2012**

	Balance December 31, 2010	Additions	Deductions	Balance December 31, 2011
Licensing				
Assets				
Cash in Segregated Accounts	\$100	\$0	\$0	\$100
Total Assets	\$100	\$0	\$0	\$100
Liabilities				
Deposits Held Due to Others	\$100	\$0	\$0	\$100
Total Liabilities	\$100	\$0	\$0	\$100
Real Estate				
Assets				
Cash in Segregated Accounts	\$100	\$0	\$0	\$100
Total Assets	\$100	\$0	\$0	\$100
Liabilities				
Deposits Held Due to Others	\$100	\$0	\$0	\$100
Total Liabilities	\$100	\$0	\$0	\$100
Total - All Agency Funds				
Assets				
Cash and Cash Equivalents	\$25,302,941	\$818,420,607	(\$818,166,709)	\$25,556,839
Cash in Segregated Accounts	2,685,338	48,011,032	(47,316,249)	3,380,121
Taxes Receivable	315,415,997	303,085,063	(315,415,997)	303,085,063
Total Assets	\$343,404,276	\$1,169,516,702	(\$1,180,898,955)	\$332,022,023
Liabilities				
Intergovernmental Payables	\$331,087,648	\$328,814,503	(\$340,354,984)	\$319,547,167
Unapportioned Monies	7,449,370	723,531,205	(722,655,249)	8,325,326
Payroll Withholding	686,751	66,220,070	(66,859,917)	46,904
Deposits Held Due to Others	4,180,507	50,950,924	(51,028,805)	4,102,626
Total Liabilities	\$343,404,276	\$1,169,516,702	(\$1,180,898,955)	\$332,022,023



Statistical Section



STATISTICAL TABLES

This part of the County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the county's overall financial health.

Contents

Financial Trends	S 2 – S 13
These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	
Revenue Capacity	S 14 – S 23
These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue sources, the property tax and the sales tax.	
Debt Capacity	S 24 – S 33
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
Economic and Demographic Information	S 34 – S 41
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	
Operating Information	S 42 – S 55
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	
Sources Note:	
Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.	

Warren County, Ohio

*Net Position by Component
Last Ten Years
(accrual basis of accounting)*

	2003	2004	2005	2006
Governmental Activities:				
Net Investment in Capital Assets	\$53,371,047	\$78,444,697	\$81,539,279	\$85,398,414
Restricted	65,290,504	69,109,801	83,902,769	90,678,144
Unrestricted	15,221,377	(1,201,520)	819,128	6,778,929
Total Governmental Activities Net Position	<u>\$133,882,928</u>	<u>\$146,352,978</u>	<u>\$166,261,176</u>	<u>\$182,855,487</u>
Business-type Activities:				
Net Investment in Capital Assets	\$113,424,773	\$131,385,110	\$139,912,158	\$151,632,916
Restricted	391,989	315,601	131,824	138,196
Unrestricted	37,918,818	34,873,951	41,779,537	45,521,917
Total Business-type Activities Net Position	<u>\$151,735,580</u>	<u>\$166,574,662</u>	<u>\$181,823,519</u>	<u>\$197,293,029</u>
Primary Government:				
Net Investment in Capital Assets	\$166,795,820	\$209,829,807	\$221,451,437	\$237,031,330
Restricted	65,682,493	69,425,402	84,034,593	90,816,340
Unrestricted	53,140,195	33,672,431	42,598,665	52,300,846
Total Primary Government Net Position	<u>\$285,618,508</u>	<u>\$312,927,640</u>	<u>\$348,084,695</u>	<u>\$380,148,516</u>

Source: County Auditor's Office

(1) Amounts changed and corrected from amounts previously reported.

Warren County, Ohio

2007	2008	2009	2010 (1)	2011 (1)	2012
\$78,317,156	\$86,499,817	\$85,898,806	\$92,647,187	\$84,264,510	\$91,645,601
110,599,082	123,909,039	117,230,738	118,166,446	105,859,570	112,180,708
8,720,115	4,974,629	6,815,521	6,204,333	21,990,171	19,716,416
<u>\$197,636,353</u>	<u>\$215,383,485</u>	<u>\$209,945,065</u>	<u>\$217,017,966</u>	<u>\$212,114,251</u>	<u>\$223,542,725</u>
\$169,102,380	\$181,058,275	\$184,660,771	\$195,848,993	\$195,365,789	\$196,276,896
139,125	69,277	65,521	65,561	65,192	0
40,636,372	35,413,707	34,395,771	28,613,852	28,319,700	25,478,533
<u>\$209,877,877</u>	<u>\$216,541,259</u>	<u>\$219,122,063</u>	<u>\$224,528,406</u>	<u>\$223,750,681</u>	<u>\$221,755,429</u>
\$247,419,536	\$267,558,092	\$270,559,577	\$288,496,180	\$279,630,299	\$287,922,497
110,738,207	123,978,316	117,296,259	118,232,007	105,924,762	112,180,708
49,356,487	40,388,336	41,211,292	34,818,185	50,309,871	45,194,949
<u>\$407,514,230</u>	<u>\$431,924,744</u>	<u>\$429,067,128</u>	<u>\$441,546,372</u>	<u>\$435,864,932</u>	<u>\$445,298,154</u>

Warren County, Ohio

Changes in Net Position Last Ten Years (accrual basis of accounting)

	2003	2004	2005	2006
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$15,794,372	\$16,094,889	\$20,806,979	\$23,168,083
Judicial	5,625,409	7,083,174	7,041,173	8,374,648
Public Safety	21,297,996	19,088,689	22,597,635	25,369,160
Public Works	6,231,985	11,543,019	7,994,465	6,965,278
Health	638,477	838,628	627,548	647,914
Human Services	35,895,122	37,562,356	37,321,917	38,003,987
Community and Economic Development	856,785	791,039	1,023,113	1,275,089
Interest and Fiscal Charges	1,391,801	1,436,293	1,485,224	1,212,156
<i>Total Governmental Activities Expenses</i>	<u>87,731,947</u>	<u>94,438,087</u>	<u>98,898,054</u>	<u>105,016,315</u>
Business-type Activities:				
Water	8,776,350	10,791,794	10,241,330	10,944,231
Sewer	8,642,247	9,641,749	10,287,272	10,234,254
Sheriff	1,759,694	1,843,104	2,073,391	2,307,269
Communications Rotary	37,337	36,719	55,233	42,478
Storm Water	0	0	116,816	109,582
<i>Total Business-type Activities Expenses</i>	<u>19,215,628</u>	<u>22,313,366</u>	<u>22,774,042</u>	<u>23,637,814</u>
<i>Total Primary Government Expenses</i>	<u><u>\$106,947,575</u></u>	<u><u>\$116,751,453</u></u>	<u><u>\$121,672,096</u></u>	<u><u>\$128,654,129</u></u>
Program Revenues				
Governmental Activities:				
Charges for Services				
General Government:				
Legislative and Executive	\$7,602,544	\$7,034,649	\$7,219,028	\$7,687,388
Judicial	1,954,282	1,992,134	2,159,585	1,957,382
Public Safety	2,549,881	2,873,087	3,257,292	3,183,879
Public Works	455,468	773,116	513,800	350,017
Health	381,418	451,074	535,296	565,581
Human Services	2,712,219	942,687	2,217,411	2,485,442
Community and Economic Development	52,272	63,969	23,827	23,477
Operating Grants and Contributions	15,848,191	16,378,470	19,021,085	16,967,683
Capital Grants and Contributions	5,471,404	5,983,261	5,729,622	4,122,575
<i>Total Governmental Activities Program Revenues</i>	<u>37,027,679</u>	<u>36,492,447</u>	<u>40,676,946</u>	<u>37,343,424</u>

Warren County, Ohio

2007	2008	2009	2010	2011	2012
\$20,420,763	\$23,812,522	\$27,177,827	\$20,967,013	\$22,950,881	\$21,846,409
8,463,471	8,890,507	8,891,285	8,948,673	9,968,293	10,600,831
28,038,407	30,434,854	30,823,637	30,569,557	32,918,838	30,235,088
18,342,826	8,943,608	10,672,612	8,448,937	10,877,264	10,610,939
610,409	645,752	927,509	690,070	739,922	719,384
38,359,310	40,019,535	43,962,308	41,578,821	43,470,337	42,878,607
1,430,122	2,056,654	751,650	1,959,237	1,277,322	1,144,044
1,209,055	1,298,695	1,502,025	1,339,714	1,279,520	1,261,821
<u>116,874,363</u>	<u>116,102,127</u>	<u>124,708,853</u>	<u>114,502,022</u>	<u>123,482,377</u>	<u>119,297,123</u>
11,955,590	12,721,115	11,576,895	12,949,603	12,628,721	13,624,951
10,165,363	10,947,761	10,749,424	10,288,540	10,866,142	10,241,487
2,525,530	2,785,978	3,052,702	3,306,881	3,850,834	4,305,137
50,932	37,754	46,573	47,289	44,833	35,554
158,505	199,021	240,274	278,330	226,487	270,936
<u>24,855,920</u>	<u>26,691,629</u>	<u>25,665,868</u>	<u>26,870,643</u>	<u>27,617,017</u>	<u>28,478,065</u>
<u>\$141,730,283</u>	<u>\$142,793,756</u>	<u>\$150,374,721</u>	<u>\$141,372,665</u>	<u>\$151,099,394</u>	<u>\$147,775,188</u>
\$7,983,419	\$7,942,240	\$9,106,241	\$7,450,789	\$7,472,833	\$6,555,688
2,070,413	2,288,707	2,385,275	3,764,683	3,850,177	3,825,532
2,937,515	2,878,774	2,838,426	3,185,681	3,217,028	3,435,708
527,328	343,470	443,242	386,432	319,754	188,263
563,739	629,957	607,342	640,977	643,008	615,907
2,543,850	1,803,321	1,361,238	1,515,451	1,782,327	2,151,616
610,641	20,588	47,685	15,797	15,470	91,574
20,486,915	18,748,618	20,126,606	18,721,731	16,295,747	15,417,995
2,830,599	8,908,520	4,389,793	6,489,133	5,118,467	7,017,529
<u>40,554,419</u>	<u>43,564,195</u>	<u>41,305,848</u>	<u>42,170,674</u>	<u>38,714,811</u>	<u>39,299,812</u>

(continued)

Warren County, Ohio

*Changes in Net Position
Last Ten Years
(accrual basis of accounting)*

	2003	2004	2005	2006
Charges for Services				
Water	7,321,559	7,875,254	9,261,215	8,936,711
Sewer	6,645,735	6,904,423	8,119,675	7,317,756
Sheriff	1,514,712	1,989,786	2,065,112	2,122,777
Communications Rotary	42,762	43,091	47,321	47,659
Storm Water	0	0	0	0
Operating Grants and Contributions	399,701	173,182	9,305	8,447
Capital Grants and Contributions	14,315,030	20,092,628	18,202,907	20,111,371
<i>Total Business-type Activities</i>				
<i>Program Revenues</i>	30,239,499	37,078,364	37,705,535	38,544,721
<i>Total Primary Government</i>				
<i>Program Revenues</i>	67,267,178	73,570,811	78,382,481	75,888,145
Net (Expense)/Revenue				
Governmental Activities	(50,704,268)	(57,945,640)	(58,221,108)	(67,672,891)
Business-type Activities	11,023,871	14,764,998	14,931,493	14,906,907
<i>Total Primary Government</i>				
<i>Net (Expense)/Revenue</i>	(\$39,680,397)	(\$43,180,642)	(\$43,289,615)	(\$52,765,984)
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes	\$24,144,523	\$31,378,957	\$33,888,269	\$35,692,314
Sales Taxes	21,559,525	22,964,671	24,605,086	24,976,708
Other Local Taxes	223,732	351,176	216,141	216,044
Grants and Entitlements not Restricted to Specific Programs	12,374,277	13,419,490	14,388,158	14,992,042
Investment Earnings	1,816,825	2,054,124	3,892,655	8,376,073
Miscellaneous	3,251	20,132	14,934	14,021
<i>Total Governmental Activities</i>	60,122,133	70,188,550	77,005,243	84,267,202
Business-type Activities:				
Investment Earnings	26,829	74,084	317,364	562,603
Transfers	0	0	0	0
<i>Total Business-type Activities</i>	26,829	74,084	317,364	562,603
<i>Total Primary Government</i>	\$60,148,962	\$70,262,634	\$77,322,607	\$84,829,805
Change in Net Position				
Governmental Activities	\$9,417,865	\$12,242,910	\$18,784,135	\$16,594,311
Business-type Activities	11,050,700	14,839,082	15,248,857	15,469,510
<i>Total Primary Government Change in Net Position</i>	\$20,468,565	\$27,081,992	\$34,032,992	\$32,063,821

Source: County Auditor's Office

Warren County, Ohio

2007	2008	2009	2010	2011	2012
10,850,277	10,290,994	9,861,042	10,851,461	9,703,555	10,294,904
7,448,705	7,675,398	7,531,172	8,028,278	7,606,032	8,316,165
2,462,539	3,193,952	3,198,283	3,191,256	3,087,525	3,634,642
56,925	40,065	38,278	23,855	75,203	44,618
0	0	0	0	21,075	17,140
12,862	15,245	6,333	275,383	30,300	30,759
15,741,696	11,564,883	7,606,331	10,171,630	5,709,307	4,144,480
36,573,004	32,780,537	28,241,439	32,541,863	26,232,997	26,482,708
77,127,423	76,344,732	69,547,287	74,712,537	64,947,808	65,782,520
(76,319,944)	(72,537,932)	(83,403,005)	(72,331,348)	(84,767,566)	(79,997,311)
11,717,084	6,088,908	2,575,571	5,671,220	(1,384,020)	(1,995,357)
<u>(\$64,602,860)</u>	<u>(\$66,449,024)</u>	<u>(\$80,827,434)</u>	<u>(\$66,660,128)</u>	<u>(\$86,151,586)</u>	<u>(\$81,992,668)</u>
\$37,654,331	\$36,828,915	\$30,211,196	\$33,058,573	\$33,514,620	\$43,046,232
26,750,179	26,612,717	26,201,290	27,206,742	28,359,838	30,624,218
232,555	252,824	225,448	208,560	86,772	6,135
16,077,499	17,155,280	16,943,061	16,868,894	16,474,349	16,603,808
10,373,240	9,270,197	3,458,859	2,044,082	2,050,124	1,133,851
13,006	165,161	13,189	17,398	(15,591)	11,541
91,100,810	90,285,094	77,053,043	79,404,249	80,470,112	91,425,785
867,764	574,474	5,233	40	34	105
0	0	0	0	606,261	0
867,764	574,474	5,233	40	606,295	105
<u>\$91,968,574</u>	<u>\$90,859,568</u>	<u>\$77,058,276</u>	<u>\$79,404,289</u>	<u>\$81,076,407</u>	<u>\$91,425,890</u>
\$14,780,866	\$17,747,162	(\$6,349,962)	\$7,072,901	(\$4,297,454)	\$11,428,474
12,584,848	6,663,382	2,580,804	5,671,260	(777,725)	(1,995,252)
<u>\$27,365,714</u>	<u>\$24,410,544</u>	<u>(\$3,769,158)</u>	<u>\$12,744,161</u>	<u>(\$5,075,179)</u>	<u>\$9,433,222</u>

Warren County, Ohio

*Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)*

	2003	2004	2005	2006
General Fund				
Nonspendable	\$0	\$0	\$0	\$0
Restricted	0	0	0	0
Assigned	0	0	0	0
Unassigned	0	0	0	0
Reserved	2,685,713	2,235,219	1,931,668	1,363,117
Unreserved	13,331,618	19,336,406	19,108,190	21,003,586
<i>Total General Fund</i>	<u>16,017,331</u>	<u>21,571,625</u>	<u>21,039,858</u>	<u>22,366,703</u>
All Other Governmental Funds				
Nonspendable	0	0	0	0
Restricted	0	0	0	0
Committed	0	0	0	0
Unassigned	0	0	0	0
Reserved	9,264,203	10,982,841	10,552,465	12,091,922
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	29,761,021	35,622,555	42,019,099	51,978,875
Capital Projects Funds	1,781,055	(881,971)	9,643,552	7,927,152
Permanent Fund	40,413	40,500	41,064	41,703
Total All Other Governmental Funds	<u>40,846,692</u>	<u>45,763,925</u>	<u>62,256,180</u>	<u>72,039,652</u>
<i>Total Governmental Funds</i>	<u><u>\$56,864,023</u></u>	<u><u>\$67,335,550</u></u>	<u><u>\$83,296,038</u></u>	<u><u>\$94,406,355</u></u>

Source: County Auditor's Office

(1) Amount changed and corrected from previously reported.

Warren County, Ohio

2007	2008	2009	2010	2011	2012
				(1)	
\$0	\$0	\$0	\$0	\$260,626	\$31,219
0	0	0	0	0	0
0	0	0	0	2,625,739	1,868,372
0	0	0	0	26,374,353	26,453,683
4,766,817	1,680,082	1,670,840	1,955,660	0	0
21,381,377	23,261,207	22,409,711	26,811,113	0	0
<u>26,148,194</u>	<u>24,941,289</u>	<u>24,080,551</u>	<u>28,766,773</u>	<u>29,260,718</u>	<u>28,353,274</u>
0	0	0	0	988,969	836,316
0	0	0	0	77,898,965	80,484,434
0	0	0	0	6,374,050	8,798,193
0	0	0	0	(91,510)	(879,646)
19,397,472	20,629,796	21,809,584	24,602,858	0	0
65,027,186	71,506,337	67,141,926	60,469,888	0	0
4,059,884	4,470,114	3,685,418	7,215,720	0	0
42,788	43,594	43,609	43,609	0	0
<u>88,527,330</u>	<u>96,649,841</u>	<u>92,680,537</u>	<u>92,332,075</u>	<u>85,170,474</u>	<u>89,239,297</u>
<u>\$114,675,524</u>	<u>\$121,591,130</u>	<u>\$116,761,088</u>	<u>\$121,098,848</u>	<u>\$114,431,192</u>	<u>\$117,592,571</u>

Warren County, Ohio

*Changes in Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)*

	2003	2004	2005 (1)	2006
Revenues:				
Taxes	\$46,149,053	\$54,946,546	\$59,806,913	\$62,442,778
Intergovernmental Revenues	28,462,239	33,867,366	35,572,407	33,909,065
Charges for Services	11,518,445	11,200,834	12,841,869	14,025,407
Licenses and Permits	24,177	20,247	14,984	14,101
Investment Earnings	1,904,174	2,009,577	1,853,238	7,699,283
Special Assessments	2,707,239	2,020,006	716,249	1,806,801
Fines and Forfeitures	728,029	708,702	3,734,174	675,352
All Other Revenue	3,419,948	2,254,675	2,366,240	1,568,712
Total Revenue	<u>94,913,304</u>	<u>107,027,953</u>	<u>116,906,074</u>	<u>122,141,499</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	15,406,359	15,311,361	20,522,498	22,531,354
Judicial	5,560,323	6,956,528	7,016,627	7,969,588
Public Safety	19,713,972	20,663,514	22,311,231	24,574,547
Public Works	5,879,020	6,708,772	6,569,286	7,524,824
Health	613,223	836,343	634,847	635,359
Human Services	35,358,416	37,374,387	37,361,835	37,507,664
Community and Economic Development	850,560	788,838	1,020,458	1,256,362
Capital Outlay	1,778,516	6,605,649	3,047,156	5,852,857
Debt Service:				
Principal Retirement	1,293,562	1,430,200	6,616,891	1,593,337
Interest and Fiscal Charges	1,208,673	1,262,638	1,412,944	1,055,048
Total Expenditures	<u>87,662,624</u>	<u>97,938,230</u>	<u>106,513,773</u>	<u>110,500,940</u>
Excess (Deficiency) of Revenues Over Expenditures	7,250,680	9,089,723	10,392,301	11,640,559

Warren County, Ohio

2007	2008	2009	2010	2011	2012
\$66,251,838	\$65,343,356	\$58,288,722	\$62,172,911	\$63,687,694	\$75,424,433
36,554,283	35,752,753	38,376,967	37,749,226	34,437,987	36,645,811
13,789,145	13,432,656	13,308,055	12,906,906	13,784,895	12,698,839
13,081	12,162	13,219	17,413	12,489	11,546
10,852,836	8,748,552	4,007,127	1,888,491	2,442,583	1,223,141
1,812,452	1,796,592	1,887,265	2,555,173	1,713,292	1,337,407
603,044	683,888	579,540	1,011,309	1,298,994	1,695,676
2,859,267	1,868,546	3,420,815	3,834,542	2,382,008	2,814,312
<u>132,735,946</u>	<u>127,638,505</u>	<u>119,881,710</u>	<u>122,135,971</u>	<u>119,759,942</u>	<u>131,851,165</u>
19,871,191	24,544,073	26,208,266	20,526,767	20,377,060	22,269,105
8,266,556	8,906,250	8,568,625	9,001,503	9,263,271	9,507,064
27,284,282	29,763,747	29,351,440	29,419,773	29,732,494	30,115,927
7,596,556	8,864,008	7,294,406	7,459,346	7,270,195	6,890,600
612,110	623,426	929,624	664,957	713,084	719,234
38,423,877	40,103,146	43,595,284	42,407,184	42,883,850	42,657,872
1,435,989	2,059,655	745,284	1,961,672	1,200,266	1,169,642
5,601,434	4,868,260	5,828,041	6,817,539	9,114,384	10,610,923
1,683,670	2,767,353	2,884,886	3,442,853	2,937,158	2,892,193
1,041,485	1,290,075	1,503,927	1,366,104	1,302,481	1,165,557
<u>111,817,150</u>	<u>123,789,993</u>	<u>126,909,783</u>	<u>123,067,698</u>	<u>124,794,243</u>	<u>127,998,117</u>
20,918,796	3,848,512	(7,028,073)	(931,727)	(5,034,301)	3,853,048

(Continued)

Warren County, Ohio

*Changes in Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)*

	2003	2004	2005 (1)	2006
Other Financing Sources (Uses):				
Other Financing Sources - Capital Leases	63,486	12,036	0	0
Ohio Public Works Commission Loan	0	0	0	0
Special Assessment Bonds Issued	2,635,000	213,950	71,577	0
General Obligation Bonds Issued	0	0	5,030,000	0
Tax Increment Revenue Bonds Issued	0	0	0	0
Premium on General Obligation Bonds	0	0	263,246	0
Ohio Department of Transportation Loan	0	0	0	1,000,000
Transfers In	3,888,278	6,041,025	14,424,158	7,962,923
Transfers Out	(4,888,278)	(6,041,025)	(14,424,158)	(9,462,923)
Total Other Financing Sources (Uses)	<u>1,698,486</u>	<u>225,986</u>	<u>5,364,823</u>	<u>(500,000)</u>
Net Change in Fund Balance	<u>\$8,949,166</u>	<u>\$9,315,709</u>	<u>\$15,757,124</u>	<u>\$11,140,559</u>
Debt Service as a Percentage of Noncapital Expenditures	3.00%	2.93%	7.83%	2.64%

Source: County Auditor's Office

(1) In 2005 both the Water and Sewer TIF bonds were refunded. The principal amount of the refunding portion is reflected in the 2005 debt service.

Warren County, Ohio

2007	2008	2009	2010	2011	2012
0	0	13,585	0	0	0
0	0	0	0	0	254,314
560,000	2,755,000	0	0	0	0
0	0	0	4,725,000	555,810	0
0	0	2,350,000	0	0	0
0	8,590	0	0	3,173	0
406,261	0	0	0	0	0
10,757,773	4,570,076	5,769,621	6,354,321	7,046,311	8,502,294
(12,257,773)	(4,570,076)	(5,769,621)	(6,354,321)	(8,952,572)	(9,299,638)
(533,739)	2,763,590	2,363,585	4,725,000	(1,347,278)	(543,030)
<u>\$20,385,057</u>	<u>\$6,612,102</u>	<u>(\$4,664,488)</u>	<u>\$3,793,273</u>	<u>(\$6,381,579)</u>	<u>\$3,310,018</u>
2.55%	3.51%	3.60%	4.20%	3.61%	3.38%

Warren County, Ohio

Assessed Valuations and Estimated True Values of Taxable Property (1) Last Ten Years

Collection year	2003	2004	2005	2006
Real Property (2)				
Assessed				
Residential/Agricultural	\$2,944,701,410	\$3,399,768,870	\$3,628,061,400	\$3,860,915,220
Commercial/Industrial/Public Utility	591,620,220	625,459,770	664,935,360	687,970,460
Actual	10,103,776,090	11,500,653,260	12,265,705,029	12,996,816,229
Personal Property - Public Utility (2)				
Assessed	149,367,762	150,538,870	157,337,250	152,939,740
Actual	169,736,100	171,066,900	178,792,330	173,795,159
Tangible Personal Property				
- General Business (2)				
Assessed	440,810,410	430,776,911	428,282,018	351,771,062
Actual	1,763,241,640	1,723,107,644	1,713,128,072	1,876,112,331
Total				
Assessed	4,126,499,802	4,606,544,421	4,878,616,028	5,053,596,482
Actual	12,036,753,830	13,394,827,804	14,157,625,430	15,046,723,718
Assessed Value as a Percentage of Actual Value	34.28%	34.39%	34.46%	33.59%
Total Direct Tax Rate	4.96	6.53	6.46	6.46

Source:

County Auditor's Office

(1) Exempt properties are not included in the estimated actual values nor in assessed valuations.

(2) Refer to: Note 7 - Taxes in the Financial Statements.

Assessed value of Public Utility is at 25% and Assessed Value of Tangible Personal Property is at 25% through 2005, at 18.75% for 2006, 12.5% for 2007, and 6.25% for 2008 and 0% for 2009.

All collections from 2009 forward, are unpaid delinquent collections from prior tax years. Additionally, telephone property was reclassified to general business and assessed at 10% for 2009.

(3) A triennial update of property values was done in 2009 resulting in the decrease of assessed property values in 2010.

Warren County, Ohio

2007	2008	2009	2010	2011	2012
			(3)		
\$4,620,980,270	\$4,824,838,340	\$4,958,841,330	\$4,509,615,280	\$4,547,490,460	\$4,593,066,270
818,492,130	866,239,420	919,347,450	953,892,890	899,990,910	881,568,940
15,541,349,714	16,260,222,171	16,794,825,086	15,610,023,343	15,564,232,486	15,641,814,886
155,539,600	135,350,390	144,066,080	153,261,530	227,822,150	236,416,170
176,749,545	153,807,261	163,711,455	174,160,830	258,888,807	268,654,739
268,201,325	127,312,790	16,431,000	11,619,070	0	0
2,145,610,600	2,037,004,640	164,310,000	185,905,120	0	0
5,863,213,325	5,953,740,940	6,038,685,860	5,628,388,770	5,675,303,520	5,711,051,380
17,863,709,860	18,451,034,073	17,122,846,540	15,970,089,292	15,823,121,293	15,910,469,624
32.82%	32.27%	35.27%	35.24%	35.87%	35.89%
6.71	5.21	5.21	5.78	7.78	7.78

Warren County, Ohio

*Property Tax Rates of Direct and Overlapping Governments
(per \$1,000 of assessed value)
Last Ten Years*

	<u>2003</u>	<u>2004</u>	<u>2005</u>
Direct Rates			
County			
General Fund	0.00	1.57	1.50
Board of Developmental Disabilities	4.00	4.00	4.00
Senior Citizens	0.96	0.96	0.96
Total	<u>4.96</u>	<u>6.53</u>	<u>6.46</u>
Overlapping Rates			
Other Entities			
Warren County Combined Health District	0.50	0.50	0.50
Warren/Clinton Community Mental Health	1.00	1.00	1.00
Franklin Carlisle Joint Emergency Medical Service	1.80	1.80	1.80
Municipalities	1.11 - 11.72	1.11 - 11.72	1.11 - 11.72
Townships	3.62 - 16.97	3.62 - 16.97	3.62 - 16.97
School Districts	30.40 - 72.61	30.40 - 74.11	30.40 - 74.88
Joint Vocational School Districts	1.93 - 4.50	1.93 - 4.50	1.93 - 4.50
Libraries	0.00	0.00	0.00

Ohio Revised Code Sections 5705.02 and 5705.07 require a vote of the people for any millage exceeding the "unvoted" or "inside" millage.

Source:

County Auditor's Office
County Treasurer's Office

Warren County, Ohio

2006	2007	2008	2009	2010	2011	2012
1.50	1.50	2.00	2.00	2.57	2.57	2.57
4.00	4.00	2.00	2.00	2.00	4.00	4.00
0.96	1.21	1.21	1.21	1.21	1.21	1.21
6.46	6.71	5.21	5.21	5.78	7.78	7.78
0.50	0.50	0.50	0.50	0.50	0.50	0.50
1.00	1.00	1.00	1.00	1.00	1.00	1.00
1.80	1.80	1.80	1.80	1.80	1.80	1.80
1.11 - 11.72	1.11-10.07	1.11-10.07	1.11-10.07	1.11-10.07	1.11-10.07	1.11-10.07
3.62 - 16.97	3.87-16.97	3.87-16.97	3.87-16.97	3.87-16.97	3.87-16.97	3.87-16.97
30.40 - 80.65	28.90-83.45	28.90-83.45	28.90-83.45	28.90-83.45	28.90-83.45	28.90-83.97
1.93 - 4.50	1.93-4.50	1.93-4.50	1.93-4.50	1.93-4.50	1.93-4.50	1.93-4.50
0.00	0.00	0.00	0.00	.50-1.00	.50-1.00	.50-1.00

Warren County, Ohio

*Principal Taxpayers
Real Estate Tax
Current Year and Nine Years Ago*

Name of Taxpayer	Nature of Business	2012		
		Assessed Value	Rank	Percent of Total Assessed Value
Procter & Gamble Co	Research/Manufacturing	\$57,195,970	1	1.04%
Kings Island Co	Amusement Park	20,079,340	2	0.37%
Deerfield Realty Holding	Real Estate	15,889,860	3	0.29%
Duke Realty Ohio	Real Estate	9,751,330	4	0.18%
Inland American Loveland	Rental Properties	8,893,260	5	0.16%
Passco Mallard Crossing	Apartments	8,727,520	6	0.16%
Twin Fountains of Mason	Apartments	8,695,050	7	0.16%
Community Insurance Co	Insurance/Office Space	7,676,110	8	0.14%
Facs Group Inc.	Finance	7,412,810	9	0.14%
Sterling Lakes Apts	Apartments	6,284,240	10	0.11%
	Subtotal	150,605,490		2.75%
	All Others	5,324,029,720		97.25%
	Total	<u>\$5,474,635,210</u>		<u>100.00%</u>

Name of Taxpayer	Nature of Business	2003		
		Assessed Value	Rank	Percent of Total Assessed Value
Kings Island Co	Amusement Park	\$20,091,860	1	0.57%
Duke Realty Ltd Partners	Real Estate	14,274,440	2	0.40%
Drees Company	Real Estate	9,387,840	3	0.27%
Stolle Properties	Real Estate	8,859,850	4	0.25%
Otterbein Home	Retirement Community	7,733,730	5	0.22%
Nantucket on Montgomery	Rental Properties	7,559,980	6	0.21%
Metropolitan Life Insurance	Insurance	6,661,090	7	0.19%
Mason Christian Village	Retirement Community	6,154,200	8	0.17%
Cintas Sales Corporation	Uniform Company	5,928,080	9	0.17%
Mallard Crossing Ltd	Rental/Apartments	5,589,080	10	0.16%
	Subtotal	92,240,150		2.61%
	All Others	3,444,081,480		97.39%
	Total	<u>\$3,536,321,630</u>		<u>100.00%</u>

Source: County Auditor - Land and Buildings
Based on valuation of property in 2012 and 2003

Warren County, Ohio

*Principal Taxpayers
Public Utilities Personal Property Tax
Current Year and Nine Years Ago*

Name of Taxpayer	Nature of Business	2012		
		Assessed Value	Rank	Percent of Total Assessed Value
Duke Energy Ohio LLC	Gas & Electric	\$69,470,570	1	29.38%
Rockies Express Pipeline LLC	Gas Pipeline & Storage	43,580,750	2	18.43%
Texas Eastern Transmission LP	Gas Pipeline & Storage	18,504,360	3	7.83%
Dayton Power & Light Co	Gas & Electric	12,838,480	4	5.43%
Vectren Energy Delivery of Ohio Inc	Gas Transportation	5,571,420	5	2.36%
Dominion Transmission Inc	Gas Transportation	5,080,280	6	2.15%
ANR Pipeline Co	Gas Pipeline & Storage	3,995,920	7	1.69%
Texas Gas Transmission LLC	Gas Pipeline & Storage	2,794,300	8	1.18%
Banc of American Leasing & Capital	Leasing to Public Utility	2,451,930	9	1.04%
Columbus Southern Power Co	Gas Transportation	2,446,570	10	1.03%
	Subtotal	166,734,580		70.52%
	All Others	69,681,590		29.48%
	Total	<u>\$236,416,170</u>		<u>100.00%</u>

Name of Taxpayer	Nature of Business	2003		
		Assessed Value	Rank	Percent of Total Assessed Value
Cincinnati Gas & Electric	Gas & Electric	\$68,451,660	1	45.83%
United Telephone Service	Telephone/Communication	15,491,850	2	10.37%
Dayton Power & Light	Gas & Electric	11,973,540	3	8.02%
Dominion Transmission Inc	Gas Transportation	6,566,030	4	4.40%
Ohio Bell Telephone	Telephone/Communication	4,307,290	5	2.88%
ANR Pipeline Corp	Gas Pipeline & Storage	4,201,180	6	2.81%
Cincinnati Bell	Telephone/Communication	2,938,640	7	1.97%
Cincinnati Bell Wireless	Telephone/Communication	1,871,400	8	1.25%
New Par	Communications	1,814,980	9	1.22%
Texas Gas Transmission	Gas Pipeline & Storage	1,760,800	10	1.18%
	Subtotal	119,377,370		79.93%
	All Others	29,990,392		20.09%
	Total	<u>\$149,367,762</u>		<u>100.02%</u>

Source: County Auditor - Land and Buildings
Based on valuation of property in 2012 and 2003

Warren County, Ohio

Property Tax Levies and Collections Last Ten Years

Collection Year	2003	2004	2005	2006
Total Current Tax Levy ⁽¹⁾	\$20,271,413	\$28,795,437	\$29,369,302	\$29,928,991
Total Delinquent Levy	464,429	742,893	503,180	1,333,890
Total Levy	20,735,842	29,538,330	29,872,482	31,262,881
Collections within the Fiscal Year of the Levy:				
Current Tax Collections ⁽²⁾	20,046,400	28,565,074	29,046,240	28,973,397
Percent of Current Levy Collected	98.89%	99.20%	98.90%	96.81%
Delinquent Tax Collections	378,928	578,788	363,095	987,346
Percent of Delinquent Collected	81.59%	77.91%	72.16%	74.02%
Total Tax Collections	20,425,328	29,143,862	29,409,335	29,960,743
Percent of Total Tax Collections to Total Tax Levy	98.50%	98.66%	98.45%	95.83%

Source: County Auditor's Office

(1) Taxes levied and collected are presented on a cash basis.

(2) State reimbursements of rollback and homestead exemptions are included.

Warren County, Ohio

2007	2008	2009	2010	2011	2012
\$33,601,985	\$36,160,721	\$29,152,357	\$29,277,857	\$31,692,092	\$41,976,712
993,470	1,451,977	1,212,488	1,878,854	2,231,929	3,962,381
34,595,455	37,612,698	30,364,845	31,156,711	33,924,021	45,939,093
32,513,550	35,195,734	26,694,705	27,988,157	30,049,225	40,546,414
96.76%	97.33%	91.57%	95.59%	94.82%	96.59%
733,678	1,109,746	866,080	914,580	889,513	1,925,050
73.85%	76.43%	71.43%	48.68%	39.85%	48.58%
33,247,228	36,305,480	27,560,785	28,902,737	30,938,738	42,471,464
96.10%	96.52%	90.77%	92.77%	91.20%	92.45%

Warren County, Ohio

Taxable Sales By Industry (Category - Cash Basis) Last Ten Years

Industry (Category)	2003	2004	2005	2006
Sales Tax Payments	\$6,929,849	\$6,755,557	\$7,611,321	\$7,831,851
Direct Pay Tax Return Payments	319,464	338,393	379,655	359,786
Seller's Use Tax Return Payments	1,892,876	2,326,091	2,490,095	2,591,293
Consumer's Use Tax Return Payments	1,123,716	1,292,732	1,330,848	1,170,146
Motor Vehicle Tax Payments	4,139,238	3,897,048	3,737,959	3,398,487
Watercraft and Outboard Motors	56,604	79,575	68,750	65,198
Department of Liquor Control	41,195	45,358	51,929	57,816
Sales Tax on Motor Vehicle Fuel Refunds	1,731	953	1,843	2,861
Sales/Use Tax Voluntary Payments	36,165	37,818	46,888	32,269
Statewide Master Numbers	6,984,776	8,309,474	9,050,142	9,611,678
Sales/Use Tax Assessment Payments	36,213	31,417	47,778	72,227
Streamlined Sales Tax Payments	0	0	0	1,082
Use Tax Amnesty Payments	0	0	0	0
State Administrative Rotary Fund	(215,613)	(231,144)	(248,172)	(251,904)
Sales/Use Tax Refunds Approved	(39,131)	(152,046)	(68,677)	(69,917)
State Adjustment to Prior Allocations	(496)	0	0	(2,784)
Non-Resident Motor Vehicle Tax Payments	0	0	0	0
Total	\$21,306,587	\$22,731,226	\$24,500,359	\$24,870,089
 Sales Tax Rate	 6.00%	 6.00-7.00%	 7.00%	 6.50%

The rate may be imposed by the commissioners subject to referendum or approved by a majority of the voters within the county.

Source: State Department of Taxation

Warren County, Ohio

2007	2008	2009	2010	2011	2012
\$8,191,274	\$8,123,715	\$7,305,710	\$7,532,006	\$7,765,654	\$8,146,984
418,565	578,098	590,123	783,446	712,138	804,890
2,910,922	2,856,422	2,529,204	2,758,736	3,294,396	3,678,037
1,271,731	1,279,125	1,156,878	1,223,045	1,008,326	1,351,308
3,686,268	3,539,029	3,252,997	3,566,902	3,938,727	4,130,794
66,627	47,975	43,325	42,759	53,548	50,699
64,827	70,988	75,678	77,533	80,692	85,986
1,975	2,511	2,832	1,644	1,824	2,324
24,877	22,555	82,355	53,492	23,906	27,911
10,257,271	10,660,551	10,597,975	11,429,838	11,657,003	12,472,932
45,109	121,436	270,590	164,252	168,025	156,005
1,350	13,967	9,961	13,413	26,053	22,238
0	0	0	0	4,473	21,758
(268,854)	(270,541)	(258,822)	(276,440)	0	0
(61,260)	(333,753)	(93,100)	(72,269)	(477,799)	(395,111)
(18,567)	(13,813)	0	0	(283,419)	(306,388)
5,880	71,485	57,649	69,168	84,925	82,092
<u>\$26,597,995</u>	<u>\$26,769,751</u>	<u>\$25,623,355</u>	<u>\$27,367,525</u>	<u>\$28,058,472</u>	<u>\$30,332,459</u>
6.50%	6.50%	6.50%	6.50%	6.50%	6.50%

Warren County, Ohio

Ratio of Outstanding Debt By Type Last Ten Years

	2003	2004	2005	2006
Governmental Activities ⁽¹⁾				
General Obligation Bonds Payable	\$6,505,000	\$6,145,000	\$5,944,893	\$5,502,002
Special Assessment Bonds Payable	16,746,000	15,958,950	14,953,707	13,841,411
Tax Increment Dist. Revenue Bonds Payable	0	0	0	0
State 166 Loan Payable	6,381,118	6,559,979	6,738,840	6,917,700
OPWC Loan Payable	380,578	329,834	279,091	228,347
ODOT Loan Payable	0	0	0	1,000,000
Capital Leases	72,905	42,577	33,249	22,952
Business-type Activities ⁽¹⁾				
Mortgage Revenue Bonds Payable	\$26,116,194	\$17,291,845	\$13,067,893	\$12,253,970
OWDA Loan Payable	1,074,125	665,244	613,540	1,691,066
Long-Term Contract	1,559,232	1,225,140	876,135	511,552
Total Primary Government	<u>\$58,835,152</u>	<u>\$48,218,569</u>	<u>\$42,507,348</u>	<u>\$41,969,000</u>
Population ⁽²⁾				
Warren County	174,676	180,107	185,538	190,969
Outstanding Debt Per Capita	\$337	\$268	\$229	\$220
Income ⁽³⁾				
Personal (in thousands)	5,537,055	5,897,604	6,456,722	7,073,492
Percentage of Personal Income	1.06%	0.82%	0.66%	0.59%

Sources:

(1) Source: County Auditor's Office

(2) The US Census Bureau in 2000 reported the population for Warren County at 158,383. Our annual population growth has previously been estimated to average 4000 - 6000 per year. The US Census Bureau in 2010 reports our population at 212,693. This is an increase of 54,310 over the 10 years or 5,431 each year 2001 through 2009. To more accurately reflect Outstanding Debt Per Capita, we have increased our annual population numbers an additional 5,431 from years 2003 through 2009.

(3) US Department of Commerce, Bureau of Economic Analysis

Warren County, Ohio

2007	2008	2009	2010	2011	2012
\$4,954,111	\$4,386,220	\$3,853,329	\$7,753,762	\$6,861,844	\$6,039,926
13,304,853	14,896,998	13,657,815	12,329,258	11,541,111	10,180,450
0	0	2,350,000	2,325,000	2,285,000	2,245,000
7,099,111	6,587,404	5,973,606	5,334,801	4,669,970	3,978,053
177,603	126,859	76,115	25,372	0	247,956
1,406,261	949,834	481,988	0	0	0
11,584	774	11,044	8,284	5,286	2,029
\$11,415,049	\$6,729,141	\$6,232,311	\$5,715,481	\$5,178,651	\$0
5,000,138	5,000,138	5,000,138	4,914,650	13,389,853	15,734,018
130,694	0	0	0	0	0
\$43,499,404	\$38,677,368	\$37,636,346	\$38,406,608	\$43,931,715	\$38,427,432
196,400	201,831	207,262	212,693	212,693	212,693
\$221	\$192	\$182	\$181	\$207	\$181
7,563,168	7,986,049	8,055,652	8,266,739	8,621,723	9,107,089
0.58%	0.48%	0.47%	0.46%	0.51%	0.42%

Warren County, Ohio

Ratios of General Bonded Debt Outstanding Last Ten Years

Year	2003	2004	2005	2006
Population ⁽¹⁾	174,676	180,107	185,538	190,969
Assessed Value ⁽²⁾	\$4,126,499,802	\$4,606,544,421	\$4,878,616,028	\$5,053,596,482
General Bonded Debt ⁽³⁾				
General Obligation Bonds	\$6,505,000	\$6,145,000	\$5,944,893	\$5,502,002
Resources Available to Pay Principal ⁽⁴⁾	\$683,757	\$977,024	\$1,380,998	\$3,301,855
Net General Bonded Debt	\$5,821,243	\$5,167,976	\$4,563,895	\$2,200,147
Ratio of Net Bonded Debt to Assessed Value	0.1411%	0.1122%	0.0935%	0.0435%
Ratio of Net Bonded Debt to Estimated Assessed Value	0.0484%	0.0386%	0.0322%	0.0146%
Net Bonded Debt per Capita	\$33.33	\$28.69	\$24.60	\$11.52

Source:

- (1) The US Census Bureau in 2000 reported the population for Warren County at 158,383. Our annual population growth has previously been estimated to average 4000 - 6000 per year. The US Census Bureau in 2010 reports our population at 212,693. This is an increase of 54,310 over the 10 years or 5,431 each year 2001 through 2009. To more accurately reflect Net Bonded Debt per Capita, we have increased our annual population numbers an additional 5,431 from years 2003 through 2009.
- (2) Source: County Auditor's Office
- (3) Includes all governmental general obligation bonded debt supported by property taxes.
- (4) Includes only Debt Service funds available for general obligation bonded debt supported by property taxes.

Warren County, Ohio

2007	2008	2009	2010	2011	2012
196,400	201,831	207,262	212,693	212,693	212,693
\$5,863,213,325	\$5,953,740,940	\$6,038,685,860	\$5,628,388,770	\$5,675,303,520	\$5,711,051,380
\$4,954,111	\$4,386,220	\$3,853,329	\$7,753,762	\$6,861,844	\$6,039,926
\$4,514,111	\$4,086,220	\$3,648,329	\$7,648,762	\$6,861,844	\$6,039,926
\$440,000	\$300,000	\$205,000	\$105,000	\$0	\$0
0.0075%	0.0050%	0.0034%	0.0019%	0.00%	0.00%
0.0025%	0.0016%	0.0012%	0.0007%	0.0000%	0.0000%
\$2.24	\$1.49	\$0.99	\$0.49	\$0.00	\$0.00



Warren County, Ohio

*Computation of Direct and Overlapping
Debt Attributable to Governmental Activities
December 31, 2012*

<u>Jurisdiction</u>	<u>Gross Debt Outstanding</u>	<u>Percentage Applicable to Warren County</u>	<u>Amount Applicable to Warren County</u>
Direct:			
Warren County	\$22,693,414	100.00%	\$22,693,414
Overlapping:			
All Cities wholly within the County	88,783,900	100.00%	88,783,900
All Townships wholly within the County	19,667,130	100.00%	19,667,130
All School Districts wholly within the County	<u>17,419,360</u>	100.00%	<u>17,419,360</u>
Subtotal	<u>125,870,390</u>		<u>125,870,390</u>
Total	<u><u>\$148,563,804</u></u>		<u><u>\$148,563,804</u></u>

Source: Warren County Auditor

Calculation of overlap is based on percentage of valuation of the city, township or school district that lies within Warren County.

Warren County, Ohio

Debt Limitations Last Ten Years

Collection Year	2003	2004	2005	2006
Total Debt				
Net Assessed Valuation	\$4,126,499,802	\$4,606,544,421	\$4,878,616,028	\$5,053,596,482
Debt Limit (1)	101,662,495	113,663,611	120,465,401	124,839,912
County G.O. Debt Outstanding (2)	6,505,000	6,145,000	5,944,893	5,502,002
Less:				
Applicable Debt Service Fund Amounts	0	0	0	0
Net Indebtedness Subject to Limit	<u>6,505,000</u>	<u>6,145,000</u>	<u>5,944,893</u>	<u>5,502,002</u>
Overall Legal Debt Margin	<u>\$95,157,495</u>	<u>\$107,518,611</u>	<u>\$114,520,508</u>	<u>\$119,337,910</u>
	93.60%	94.59%	95.07%	95.59%
Unvoted Debt				
Net Assessed Valuation	\$4,126,499,802	\$4,606,544,421	\$4,878,616,028	\$5,053,596,482
Legal Debt Limitation (%) (1)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	41,264,998	46,065,444	48,786,160	50,535,965
Net Indebtedness Subject to Limit	<u>6,505,000</u>	<u>6,145,000</u>	<u>5,944,893</u>	<u>5,502,002</u>
Overall Legal Debt Margin	<u>\$34,759,998</u>	<u>\$39,920,444</u>	<u>\$42,841,267</u>	<u>\$45,033,963</u>

(1) Direct Debt Limitation based upon Section 133, The Uniform Bond Act of the Ohio Revised Code.
3.0% of the first \$100,000,000 assessed valuation plus
1.5% on excess of \$100,000,000, not in excess of \$300,000,000, plus
2.5% on the amount in excess of \$300,000,000

(2) Warren County Auditor's Office. Excludes general obligation debt reported in the Enterprise Funds.
Excludes the following debt service funds: Special Assessment Fund and the portion of the
State 166 Loan within the Tax Increment Financing Fund.

Source: County Auditor's Office

Warren County, Ohio

2007	2008	2009	2010	2011	2012
\$5,863,213,325	\$5,953,740,940	\$6,038,685,860	\$5,628,388,770	\$5,675,303,520	\$5,711,051,380
145,080,333	147,343,524	149,467,147	139,209,719	140,382,588	141,276,285
4,954,111	4,386,220	3,853,329	7,753,762	6,861,844	6,039,926
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>4,954,111</u>	<u>4,386,220</u>	<u>3,853,329</u>	<u>7,753,762</u>	<u>6,861,844</u>	<u>6,039,926</u>
<u>\$140,126,222</u>	<u>\$142,957,304</u>	<u>\$145,613,818</u>	<u>\$131,455,957</u>	<u>\$133,520,744</u>	<u>\$135,236,359</u>
96.59%	97.02%	97.42%	94.43%	95.11%	95.72%
\$5,863,213,325	\$5,953,740,940	\$6,038,685,860	\$5,628,388,770	\$5,675,303,520	\$5,711,051,380
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
58,632,133	59,537,409	60,386,859	56,283,888	56,753,035	57,110,514
<u>4,954,111</u>	<u>4,386,220</u>	<u>3,853,329</u>	<u>7,753,762</u>	<u>6,861,844</u>	<u>6,039,926</u>
<u>\$53,678,022</u>	<u>\$55,151,189</u>	<u>\$56,533,530</u>	<u>\$48,530,126</u>	<u>\$49,891,191</u>	<u>\$51,070,588</u>

Warren County, Ohio

Pledged Revenue Coverage Last Ten Years

	2003	2004	2005	2006
Water System Bonds (1)				
Gross Revenues (2)	\$7,783,391	\$8,343,118	\$9,885,270	\$9,590,838
Direct Operating Expenses (3)	5,706,655	6,968,951	6,794,196	7,125,885
Net Revenue Available for Debt Service	2,076,736	1,374,167	3,091,074	2,464,953
Annual Debt Service Requirement	1,880,968	1,881,393	1,375,090	1,375,620
Coverage Excluding Tap-in Fees	1.10	0.73	2.25	1.79
Tap-in Fees (4)	4,018,524	3,685,089	6,122,509	4,236,843
Coverage Including Tap-in Fees	3.24	2.69	6.70	4.87
Sewer System Bonds (1)				
Gross Revenues (2)	\$6,653,766	\$6,932,942	\$8,232,064	\$7,514,417
Direct Operating Expenses (3)	5,781,330	5,841,063	6,955,319	6,856,439
Net Revenue Available for Debt Service	872,436	1,091,879	1,276,745	657,978
Annual Debt Service Requirement	769,935	766,855	357,895	0
Coverage	1.13	1.42	3.57	N/A
Tap-in Fees (4)	3,083,397	2,933,621	3,923,904	2,974,478
Coverage Including Tap-in Fees	5.14	5.25	14.53	N/A
Special Assessment Bonds (1)				
Special Assessment Collections	\$1,781,783	\$1,955,006	\$1,909,494	\$1,865,748
January 1 Restricted Fund Balance to pay Debt Service	1,772,482	1,834,310	1,890,556	1,890,303
Debt Service				
Principal	892,000	1,001,000	1,076,820	1,112,296
Interest	827,955	897,760	832,927	781,256
Coverage	2.07	2.00	1.99	1.98
Tax Increment Financing (TIF) Bonds (1) & (5)				
Collections	\$798,781	\$860,627	\$1,013,324	\$2,391,453
January 1 Restricted Fund Balance to pay Debt Service	428,435	683,757	977,024	1,380,988
Debt Service				
Principal	235,000	250,000	285,000	300,000
Interest	308,459	297,423	386,038	201,850
Coverage	2.26	2.82	2.97	7.52

Source: County Auditor's Office

(1) Additional Information on the various bond issues can be found in Note 13.

(2) Gross revenues include operating revenues plus interest income.

(3) Direct operating expenses include operating expenses less depreciation.

(4) Tap-in fees are the initial fee to new customers for connection to the existing system and are accounted for as nonoperating revenues - capital contributions - tap in fees. The Bond Council for the County is of the opinion that tap-in fees should be included in the calculation for enterprise revenue bond coverage.

(5) In 2005 both the Water and Sewer TIF bonds were refunded. The principal amount of the refunding portion is not reflected in the 2005 principal payment amount when calculating coverage.

Warren County, Ohio

2007	2008	2009	2010	2011	2012
\$11,628,964	\$10,791,275	\$10,019,256	\$11,003,831	\$9,862,623	\$10,441,348
7,963,596	8,169,088	7,764,584	7,921,008	7,648,931	8,526,501
3,665,368	2,622,187	2,254,672	3,082,823	2,213,692	1,914,847
1,373,526	1,378,950	780,470	784,223	786,295	781,870
2.67	1.90	2.89	3.93	2.82	2.45
3,701,775	2,452,235	1,795,667	1,714,150	2,636,665	2,103,466
5.36	3.68	5.19	6.12	6.17	5.14
\$7,783,496	\$7,951,392	\$7,531,172	\$8,028,278	\$7,606,032	\$8,316,165
6,597,254	7,524,961	7,170,707	6,761,398	6,873,776	6,646,793
1,186,242	426,431	360,465	1,266,880	732,256	1,669,372
0	0	0	0	0	0
N/A	N/A	N/A	N/A	N/A	N/A
2,045,308	1,704,983	1,388,747	1,171,558	846,579	813,710
N/A	N/A	N/A	N/A	N/A	N/A
\$1,818,870	\$1,823,300	\$2,007,058	\$1,870,239	\$1,599,255	\$1,354,407
1,862,178	1,860,983	1,821,508	1,797,320	1,652,259	1,288,155
1,096,558	1,162,855	1,239,183	1,328,557	1,343,957	1,360,661
723,305	699,921	792,062	686,743	619,402	562,792
2.02	1.98	1.88	1.82	1.66	1.37
\$3,146,387	\$3,216,753	\$3,120,033	\$3,366,276	\$2,432,983	\$2,142,123
3,301,855	5,860,392	7,681,422	9,126,492	10,549,093	11,043,489
395,000	946,517	1,028,798	1,453,805	1,419,831	1,481,917
192,850	449,206	646,165	486,884	521,743	451,822
10.97	6.50	6.45	6.44	6.69	6.82

Warren County, Ohio

Demographic and Economic Statistics Last Ten Years

Calendar Year	2003	2004	2005	2006
Population ⁽⁴⁾				
Warren County	174,676	180,107	185,538	190,969
Income ⁽²⁾				
Total Personal (in thousands)	5,537,055	5,897,604	6,456,722	7,073,492
Per Capita ^{(2) (a)}	31,699	32,745	34,800	37,040
Unemployment Rate ⁽³⁾				
Federal	5.8%	6.0%	5.5%	4.6%
State	5.7%	6.1%	6.0%	5.5%
Warren County	4.4%	4.5%	4.4%	4.9%
Civilian Work Force Estimates ⁽³⁾				
State	5,915,000	5,875,300	5,900,400	5,934,000
Warren County	93,900	99,200	100,200	105,600
Total Retail Sales (thousands) ⁽⁵⁾				
Warren County	2,006,178	2,205,173	2,254,236	2,497,924
Employment Distribution by Occupation ^{(1) (a)}				
Manufacturing	16,912	18,386	19,187	20,099
Education	2,335	2,335	2,335	2,780
Service	8,388	8,790	9,378	10,113
Retail	8,176	7,709	8,215	8,215
Medical	4,409	4,650	4,804	5,049
Construction	6,199	6,547	6,243	6,161
Financial	6,620	7,054	7,548	8,798
Restaurants/Accommodations	12,198	12,371	13,137	14,482
Daytime Population ⁽¹⁾	65,237	67,842	70,847	75,697

Sources:

(1) Warren County Office of Economic Development

(a) Data starting in 2003 may be higher/lower than expected due to a change in how companies reported business information from previous years. NAICS codes were utilized for 2003-2008, creating some differences in reporting categories and patterns. Employment Distribution by Occupation Statistics are reflective of January of each year. In 2009 information was gathered from the Employment & Wage Industry Tool, Ohio Dept. of Job and Family Service.

(2) US Department of Commerce, Bureau of Economic Analysis information is only available through 2009 for the presentation of 2010 statistics, the County is using the latest information available.

(a) Per Capita Income is only available by County, Total Personal Income is a calculation

(3) State Department of Labor Statistics

(4) The US Census Bureau in 2000 reported the population for Warren County at 158,383.

Our annual population growth has previously been estimated to average 4,000 to 6,000 per year. The US Census Bureau in 2010 reports our population at 212,693. This is an increase of 54,310 over the 10 years or 5,431 each year 2001 through 2009. To more accurately reflect total personal income, we have increased our annual population numbers an additional 5,431 from years 2003 through 2009.

(5) Warren County Auditor's Office

Warren County, Ohio

2007	2008	2009	2010	2011	2012
196,400	201,831	207,262	212,693	212,693	212,693
7,563,168	7,986,049	8,055,652	8,266,739	8,621,723	9,107,089
38,509	39,568	38,867	38,867	40,536	42,818
4.6%	5.8%	9.3%	9.6%	8.9%	8.1%
5.6%	6.8%	10.2%	10.1%	8.6%	7.2%
4.6%	5.5%	8.8%	8.9%	7.6%	6.3%
5,976,500	5,986,400	5,970,200	5,897,600	5,806,000	5,747,900
107,800	108,500	109,300	108,300	109,200	109,100
2,675,288	2,661,541	2,620,394	2,720,949	2,836,263	3,062,820
20,900	18,071	12,843	10,977	11,142	10,284
2,900	2,900	2,336	1,612	4,440	8,697
10,864	27,449	11,049	17,013	14,225	15,620
8,215	10,023	14,044	9,439	13,024	22,604
7,137	12,574	6,241	6,205	5,389	6,533
5,895	7,217	2,137	2,198	3,065	3,734
9,151	9,878	4,015	4,026	5,256	5,214
14,826	16,402	12,410	10,681	7,105	8,814
79,888	104,514	65,075	62,151	63,646	81,500



Warren County, Ohio

Principal Employers Current Year and Nine Years Ago

Employer	Nature of Business	2012		
		Number of Employees	Rank	Percentage of Total Employment
Community Insurance (WellPoint)	Insurance Services	1,945	1	2.13%
Proctor & Gamble	Pharma/Product Research and Development	1,920	2	2.10%
Macy's Credit & Customer Services	Consumer Credit Services	1,900	3	2.08%
Luxottica Retail	Optical Goods	1,858	4	2.03%
Atrium Medical Center	Healthcare Services	1,600	5	1.75%
Cintas Corporation	Business Services	1,052	6	1.15%
Cincinnati Premium Outlet	Retail	1,000	7	1.09%
Otterbein Retirement Living Communities	Aging/Senior Services	900	8	0.98%
L-3 Cincinnati Electronics	Advanced Manufacturing	615	9	0.67%
ADVICS	Automotive Braking Systems	579	10	0.63%
Total		<u>13,369</u>		
Total Employment within the County		<u>91,442</u>		

Employer	Nature of Business	2003		
		Number of Employees	Rank	Percentage of Total Employment
Financial & Credit Services Group	Mortgage & Credit Services	2,417	1	2.57%
Proctor & Gamble Health Care Research Center	Pharmaceuticals Research & Development	2,400	2	2.56%
G.E. Capital Consumer Card Company	Mortgage & Credit Services	1,865	3	1.99%
Cintas Corporation	Uniform & Linen Supply	1,800	4	1.92%
Anthem Blue Cross & Blue Shield	Pharmaceuticals Research & Development	1,300	5	1.38%
Blackhawk Automotive Plastics, Inc.	Automotive Part Manufacturer	733	6	0.78%
Siemens Business Services, Inc.	Technology Solutions	500	7	0.53%
SEI Brakes	Automotive Part Manufacturer	500	8	0.53%
Portion Pac	Packaged Food Products	483	9	0.51%
UBE Automotives, Inc.	Automotive Part Manufacturer	458	10	0.49%
Total		<u>12,456</u>		
Total Employment within the County		<u>93,900</u>		

Sources: Warren County Office of Economic Development - 2012
Warren County Annual Information Statement - 2004

Warren County, Ohio

Full Time Equivalent Employees by Function Last Ten Years

	2003	2004	2005	2006
Governmental Activities				
General Government				
Legislative and Executive				
Commissioners	7	7	8	8
Auditor	18	18	17	18
Treasurer	7	7	7	7
Prosecuting Attorney	25	26	31	29
Recorder	13	15	15	14
Board of Elections	10	12	11	8
Data Processing	32	34	31	29
Records Center	6	6	6	7
Facilities Management (3)	45	45	45	48
Rural Zoning	3	2	3	3
Tax Maps	6	7	6	7
Office of Management and Budget	8	7	8	8
Real Estate Assessment	10	10	10	9
Delinquent Real Estate Tax and Assessment (1)	4	4	7	9
Judicial				
Common Pleas Court (2)	22	24	32	27
Domestic Relations	12	12	12	8
Juvenile Court	17	18	20	17
Probate Court	8	10	9	8
Clerk of Courts	16	18	19	17
Municipal Court	13	11	12	9
Criminal Prosecutors	3	3	3	3
County Court	15	11	3	4
County Court Clerk	0	1	12	12
Law Library/Notary Public	1	1	1	1
Notary Public	1	1	1	1
Certificate of Title Administration	15	15	15	15
County Court Special Projects	1	1	2	2
Mental Health Grant	0	0	0	0

Warren County, Ohio

2007	2008	2009	2010	2011	2012
8	7	7	7	7	7
17	16	14	13	15	13
7	7	7	7	7	7
29	32	34	31	32	32
13	13	13	13	13	12
8	8	9	8	9	9
29	31	30	30	28	28
7	7	5	5	5	5
48	48	43	43	41	38
3	0	0	0	0	0
7	6	6	5	5	5
8	8	8	8	8	8
9	10	11	11	11	12
13	13	13	16	17	3
26	31	32	30	34	22
9	9	9	9	9	9
17	16	15	18	18	18
9	10	9	9	9	8
17	17	17	17	17	16
8	9	9	9	9	9
3	3	3	3	3	3
4	4	4	4	5	4
13	13	13	13	13	13
1	1	1	0	0	0
1	1	0	1	1	1
16	15	14	16	16	16
3	3	4	5	4	4
0	0	1	0	1	0

(Continued)

Warren County, Ohio

Full Time Equivalent Employees by Function Last Ten Years

	2003	2004	2005	2006
Public Safety				
Coroner	2	3	3	3
Sheriff	164	160	163	177
Building Regulation	14	14	14	13
Adult Probation	1	3	1	2
Juvenile Probation	12	13	15	15
Juvenile Detention	25	22	22	24
Communication Dispatch	35	34	34	37
Telecommunications	12	12	13	15
Crime Victim Grant	2	2	2	2
Youth Services Subsidy Public Safety (2)	33	30	28	30
Emergency Management	2	2	2	1
County Court Probation Department (2)	4	5	5	6
Indigent Guardianship (2)	0	0	0	1
TASC Grant	5	4	4	4
Hazardous Materials Emergency	1	1	1	2
Municipal Victim Witness	0	0	0	0
Public Works				
Engineer	45	46	47	44
Water	34	34	35	37
Sewer	32	32	32	35
Storm Water	0	0	0	0
Health				
Dog and Kennel	4	4	5	4
Warren County Solid Waste District	3	3	3	3
Human Services				
BDD	280	282	191	184
Jobs and Family Services	44	44	45	49
Children's Services Board	50	47	49	46
Workforce Investment Act	7	7	7	7
Child Support Enforcement Agency	49	52	57	55
Veteran Services	12	12	13	7
Community and Economic Development	2	2	3	5
	<u>1,192</u>	<u>1,196</u>	<u>1,140</u>	<u>1,136</u>

Source: Warren County Data Processing

(1) In 2012, 14 of the employees formerly counted in this department, are now having their salaries split between this department and the general fund. They are now included in the general fund counts.

(2) In 2011, several funds were reclassified from a judicial government type to a public safety government type. The reclassification included the following special revenue funds: Youth Service Subsidy, County Court Probation, and Indigent Guardianship. In addition, one general fund department, Common Pleas Probation was also reclassified. This is reflected in the counts for 2003-2011.

(3) Formerly known as Buildings and Grounds.

Warren County, Ohio

2007	2008	2009	2010	2011	2012
3	3	3	3	3	4
182	183	183	185	193	187
13	15	12	12	12	12
4	5	7	11	8	24
14	13	14	14	12	15
24	22	22	22	21	24
41	38	38	35	34	32
16	18	19	18	21	21
2	2	2	2	2	2
31	31	31	30	29	31
1	1	1	6	5	9
5	4	4	4	4	4
1	1	1	1	0	2
4	4	3	3	5	5
2	1	1	0	0	0
2	2	2	3	3	3
45	44	44	43	44	43
40	38	36	36	37	37
37	36	36	34	30	31
0	1	0	1	0	1
4	4	4	4	4	4
3	3	3	3	3	3
185	181	194	205	204	198
49	47	43	41	40	41
47	47	44	39	42	41
7	7	9	10	10	9
54	55	54	54	50	50
9	9	8	9	10	9
6	5	5	4	4	4
1,164	1,158	1,154	1,163	1,167	1,148

Warren County, Ohio

Operating Indicators by Function Last Ten Years

	2003	2004	2005
Governmental Activities			
General Government			
Legislative and Executive			
Commissioners			
Number of Resolutions	2,062	1,962	2,097
Number of Public Hearings	33	22	28
Auditor			
Number of Non-exempt Conveyances	7,936	8,146	8,598
Number of Exempt Conveyances	3,452	3,415	3,357
Number of Real Estate Transfers	11,388	11,561	11,955
Number of General Warrants Issued	36,135	35,243	36,120
Number of Payroll Warrants Issued	34,099	35,645	35,307
Number of Receipt Payins Issued	6,688	6,033	5,859
Number of Dog Licenses Issued	21,106	22,381	23,046
Treasurer			
Number of Parcels Billed-see C below	73,102	75,364	77,746
Number of Parcels Collected-see C below	65,311	69,415	69,773
Return on Portfolio as of December 31st	1.45%	2.24%	3.76%
Prosecuting Attorney			
Criminal Cases - Common Pleas	756	807	970
Criminal/Traffic Cases - Juvenile Court	4,897	4,873	5,416
Criminal/Traffic Cases - County Court	11,841	8,218	7,774
Board of Elections			
Number of Registered Voters	105,040	125,165	127,891
Number of Voters Last General Election	31,677	95,512	59,334
Percentage of Register Voters that Voted	30.16%	76.31%	46.39%
Recorder			
Number of Deeds Recorded	12,552	12,616	13,017
Number of Mortgages Recorded	34,428	23,391	22,054
Number of Military Discharges Recorded	51	23	17
Buildings and Grounds-See H below			
Number of Buildings-see G below	14	14	15
Square Footage of Buildings	447,082	447,082	458,405
Total Acreage	A	A	A

Warren County, Ohio

2006	2007	2008	2009	2010	2011	2012
2,267	2,193	2,058	1,857	2,026	1,867	1,862
31	30	20	39	26	17	28
7,682	6,116	4,934	4,389	4,624	4,123	5,040
3,139	2,952	2,762	2,666	2,349	2,682	2,802
10,821	9,068	7,696	7,055	6,973	6,805	7,842
38,429	39,146	39,437	39,072	36,161	35,249	33,702
33,635	34,387	35,657	35,796	36,327	35,494	35,923
5,802	6,627	7,493	8,953	9,139	8,843	9,354
24,316	25,067	26,508	27,004	28,151	28,815	29,038
80,427	83,539	85,715	87,290	87,904	88,018	88,720
73,021	81,158	86,960	85,707	86,442	86,442	87,416
4.92%	4.93%	3.66%	2.00%	1.41%	0.98%	0.72%
1,036	903	1,080	853	891	880	955
3,895	3,644	2,864	2,864	2,653	2,546	2,866
7,857	9,470	8,098	7,477	6,184	6,644	7,069
127,843	127,130	140,988	142,617	135,490	139,093	146,374
70,660	37,039	106,951	60,167	81,631	72,132	111,757
55.27%	29.13%	75.86%	42.19%	60.25%	51.86%	76.35%
11,704	9,999	8,422	7,738	7,853	7,508	8,313
19,238	15,248	11,833	15,322	13,683	12,391	15,120
21	24	21	17	25	29	8
15	15	16	A	A	18	23
458,405	458,405	462,005	A	A	473,232	474,344
A	A	A	A	A	A	406

(Continued)

Warren County, Ohio

Operating Indicators by Function Last Ten Years

	2003	2004	2005
Data Processing			
GIS Group			
Number of GIS Outside Requests	249	409	412
Number of Internal GIS Users	17	23	29
Systems Development Group			
Number of Outside Requests	131	114	135
Number of Users Supported	395	391	393
Web Group			
Number of Sites Maintained	21	25	28
Support Group			
Number of Departments Supported	52	51	51
Number of Help Desk Work Orders	2,958	3,261	3,493
Office of Management and Budget			
Number of Workers' Compensation Claims	75	74	76
Judicial			
Common Pleas Court			
Number of Civil Cases Filed	1,505	1,636	1,896
Number of Criminal Cases Filed	697	802	977
Probate Court			
Number of Estates Filed	599	656	624
Number of Guardianships Filed	78	138	159
Number of Marriages Filed	1,049	1,101	1,100
Juvenile Court			
Number of Civil Cases Filed	1,352	1,453	1,771
Number of Adult Cases Filed	71	73	113
Number of Delinquent Cases Filed	1,649	1,714	1,788
Common Pleas Court			
Franklin			
Number of Civil Cases Filed	830	788	779
Number of Criminal and Traffic Cases Filed	7,276	6,780	6,198
Number of Small Claims Cases Filed	93	71	62
Lebanon			
Number of Civil Cases Filed	648	731	809
Number of Criminal and Traffic Cases Filed	6,840	4,989	5,991
Number of Small Claims Cases Filed	242	495	424
Number of Civil Cases Filed	814	983	1,057
Number of Criminal and Traffic Cases Filed	7,710	7,370	7,399
Number of Small Claims Cases Filed	90	84	75

Warren County, Ohio

2006	2007	2008	2009	2010	2011	2012
503	263	357	299	248	226	216
50	53	57	59	65	70	73
129	104	141	135	122	116	82
763	763	782	806	836	864	867
29	30	32	32	30	32	35
52	52	53	53	53	53	55
3,209	2,450	2,834	2,366	2,657	3,588	3,423
82	84	72	65	68	62	39
2,125	2,659	2,987	2,885	2,760	2,632	3,419
955	881	828	782	810	819	899
617	657	686	658	711	711	705
131	138	145	121	126	103	149
1,108	1,093	1,110	1,141	1,034	1,114	1,108
1,610	1,577	1,858	2,129	1,914	A	A
182	256	175	189	145	122	97
2,047	1,813	1,439	1,259	1,251	1,223	1,281
643	658	965	632	601	659	626
7,507	6,338	6,180	6,014	8,273	8,052	7,170
55	53	99	98	49	42	37
849	889	985	835	853	826	754
5,805	5,706	5,275	4,212	5,428	5,566	5,187
363	386	336	252	210	96	81
1,084	1,191	1,303	1,271	1,322	1,018	1,058
8,018	7,355	8,538	7,831	8,675	7,090	7,783
93	81	125	93	85	76	118

(Continued)

Warren County, Ohio

Operating Indicators by Function Last Ten Years

	2003	2004	2005
Clerk of Courts			
Number of Domestic Relations Cases Filed	852	858	825
Number of Civil Cases Filed	1,508	1,678	1,898
Number of Criminal Cases Filed	782	1,064	1,248
Number of Domestic Violence Cases Filed	365	387	500
Number of Civil Stalking Cases Filed	138	164	233
Number of Appeals Filed	121	150	134
Number of Certificates of Judgement Filed	1,727	1,284	1,931
Number of Executions Filed	78	96	169
Number of Notary Commissions	500	505	513
Number of Passport Applications	922	1,116	1,407
Number of Expungements	8	12	15
Domestic Relations			
Number of DR Cases Filed	855	846	845
Number of Protective Orders	364	386	500
Law Library			
Number of Volumes in Collection	5,227	5,385	5,504
Public Safety			
Sheriff			
Jail Operations			
Average Daily Jail Census	191	190	196
Prisoners Booked	4,406	4,346	4,466
Prisoners Released	4,404	4,374	4,408
Average Jail Stay	30	31	30
Enforcement			
Number of Accident Reports	1,000	1,005	1,070
Number of Citations Issued	4,517	4,579	6,014
Number of Warrants Served	2,205	2,290	2,314
Number of Calls for Service	53,376	60,268	62,266
Number of Transport Miles	92,424	95,846	156,564
Number of Court Security Hours	7,275	4,779	5,212
Number of Registered Sex Offenders-see E below	129	166	194
Probation			
Average Daily Case Load	578	671	829
Electronic Monitoring	A	A	A
Pretrial Services	A	A	A
Emergency Services			
Number of Calls for Service	149,808	146,272	160,860
Number of 9-1-1 Calls	21,131	22,971	24,431
Coroner			
Number of Cases Investigated-see E below	242	278	309

Warren County, Ohio

2006	2007	2008	2009	2010	2011	2012
844	822	865	828	982	922	838
2,125	2,659	2,987	2,888	2,760	2,362	2,199
950	881	827	814	808	841	946
496	499	445	491	522	426	433
234	300	232	286	308	271	275
147	148	153	166	127	139	129
2,225	2,754	3,390	4,128	4,384	4,586	4,968
111	88	87	253	182	221	244
603	534	644	537	561	546	563
1,749	1,987	2,327	2,098	2,785	3,497	4,628
18	28	38	39	57	29	52
895	860	862	827	979	921	837
495	499	445	491	522	426	433
5,609	5,696	5,832	5,840	5,882	5,963	5,914
219	232	255	255	257	260	258
5,101	5,613	5,802	5,742	6,195	5,786	5,764
5,099	5,611	5,800	5,756	6,184	5,674	5,722
30	28	25	28	13	14	16
1,051	1,921	1,177	964	1,464	1,240	1,321
5,065	5,661	3,323	3,195	3,800	3,314	3,813
2,583	2,304	1,965	2,299	2,605	2,573	2,582
61,142	60,946	65,783	84,908	72,605	68,420	71,584
257,441	293,218	261,742	273,646	292,399	224,664	164,358
6,521	6,740	6,693	3,397	5,268	2,856	2,774
251	362	398	521	537	391	391
913	1,014	1,201	1,019	1,230	1,470	1,257
A	A	70	120	180	247	233
A	A	80	120	140	152	131
162,179	169,714	186,604	197,761	222,415	210,683	209,905
27,240	30,385	28,548	28,410	53,318	53,988	55,929
314	328	504	573	620	658	731

(Continued)

Warren County, Ohio

Operating Indicators by Function Last Ten Years

	2003	2004	2005
Public Works			
Engineer			
Miles of Road Resurfaced	11.83	15.38	24.42
Number of Bridges Replaced/Improved	2	5	1
Number of Culverts Built/Replaced/Improved	1	1	1
Building Department			
Number of Permits Issued	3,027	3,360	3,250
Number of Inspections Performed	32,845	35,985	37,125
Sewer District			
Average Daily Sewage Treated (mgd)	4.51	4.46	5.13
Number of Tap-ins	1,842	990	1,119
Number of Customers	15,815	16,805	17,924
Water District			
Average Daily Water Treated (mgd)	4.71	5.96	6.48
Average Daily Water Billed (mgd)-see B below	6.35	6.81	8.02
Number of Tap-ins	1,965	1,376	1,271
Number of Customers	21,485	22,477	23,748
Human Services			
BDD			
Clients Enrolled in:			
Family Services	235	271	288
Early Intervention Program	144	161	130
Respite Services	235	264	288
Clients Assisted with:			
Employment Planning	10	89	78
Community Employment	126	104	93
Organizational Employment	148	145	146
Transition School to Work	30	24	27
Job and Family Services			
Recipients Receiving Ohio Works First - See G below	4,776	5,323	4,476
Recipients Receiving Day Care-see D below	4,488	4,407	4,440
Recipients Receiving Food Stamps - see G below	38,652	43,764	43,992
Recipients Receiving Medicaid-see F below	131,352	132,180	155,604
Recipients Receiving Disability Assistance (DA)	648	720	852
Assistance Groups Receiving Prevention, Retention and Contingency Program	735	580	720
Job Placements thru Jobs Program	126	186	154
Clients Served in Agency	20,210	18,554	14,469

Warren County, Ohio

2006	2007	2008	2009	2010	2011	2012
5.80	13.36	15.73	14.20	19.34	6.84	11.38
3	4	5	4	5	4	8
2	1	0	1	1	0	3
2,830	2,527	2,110	1,811	1,889	2,049	2,203
31,831	21,639	17,328	15,332	11,327	15,544	16,426
5.62	6.07	6.54	6.69	6.13	6.47	5.74
559	466	358	247	177	137	132
18,483	18,949	19,307	19,554	19,731	19,868	20,000
6.11	7.15	5.98	5.82	6.66	6.27	6.27
7.68	8.80	8.40	7.90	8.50	7.80	8.10
949	699	486	389	315	318	371
24,697	25,396	25,882	26,271	26,586	26,904	27,275
263	239	243	222	212	253	165
175	184	181	149	181	232	219
263	239	243	222	212	253	165
31	24	42	27	25	25	38
112	115	63	70	75	64	51
152	185	243	260	241	236	217
28	29	30	36	69	80	104
4,274	4,712	5,520	8,806	10,249	11,411	5,361
5,405	6,241	6,090	7,028	4,938	5,025	6,530
47,064	46,462	56,172	91,459	104,525	126,272	79,384
159,972	151,354	162,360	199,125	197,360	133,563	145,811
864	1,101	1,200	1,055	876	951	578
410	1,143	488	338	177	55	57
188	116	174	264	105	A	A
18,495	18,837	20,063	23,057	22,080	18,320	18,953

(Continued)

Warren County, Ohio

Operating Indicators by Function Last Ten Years

	2003	2004	2005
Children's Services			
Average Client Count - Foster Care	105	131	103
Adoptions Finalized	9	7	11
New Investigations	724	707	768
Child Support Enforcement Agency			
Average Number of Active Support Orders	8,208	8,812	9,157
Percentage Collected	75%	75%	75%
Veteran Services			
Number of Clients Assisted - see I below	1,763	1,240	1,370
Amount of Financial Assistance Paid	443,397	442,455	362,765
Community and Economic Development			
Number of Jobs Created	215	581	1,191
Number of Jobs Retained	A	A	A
Number of Projects	1	10	26
Total Project Investment	\$16.7 M	\$113.9 M	\$257.2 M

Source: County Auditor's Office

A - Information not available

B - Warren County purchases water from other entities, therefore, the amount billed is more than the average daily water treated.

C - Collection year

D - Information provided in 2011 and 2012 is for an eight month period.

E - Amount changed and corrected from amounts previously reported

F - Information provided in 2011 is for a seven month period and 2012 is for an eight month period.

G - Information provided for 2012 is for an eight month period.

H - Name changed from Building and Grounds to Facilities Management in 2012.

I - For 2012, the method of counting the number of clients assisted changed from counting every time someone came in during the year for assistance, to counting each client only one time regardless of the number of times they received assistance during the year.

Warren County, Ohio

2006	2007	2008	2009	2010	2011	2012
75	89	83	80	135	101	114
15	2	8	5	4	8	10
824	648	723	741	666	715	690
9,598	9,801	9,916	10,214	11,384	11,636	12,100
73%	74%	75%	74%	75%	73%	74%
1,510	3,318	4,338	4,305	2,144	2,591	842
549,455	614,077	702,172	727,502	441,472	475,570	420,277
1,109	1,641	1,714	2,250	1,709	1,849	1,934
1,277	1,747	3,012	2,552	2,643	1,875	772
21	36	36	32	36	38	20
\$298.3 M	\$133.3 M	\$279.4 M	\$175.6 M	\$49.6 M	\$70.9 M	\$283.4 M

Warren County, Ohio

Capital Asset Statistics by Function Last Ten Years

	2003	2004	2005	2006
Governmental Activities				
General Government				
Judicial				
Buildings, Structures and Improvements	\$0	\$0	\$0	\$0
Machinery and Equipment	\$286,069	\$325,597	\$325,597	378,526
Legislative				
Land	1,880,508	1,880,508	1,953,215	2,302,715
Land Improvements	322,192	488,516	488,516	488,516
Buildings, Structures and Improvements	45,745,003	45,745,003	47,536,434	47,977,216
Machinery and Equipment	2,773,618	2,753,815	2,927,351	3,322,303
Public Safety				
Land	101,500	101,500	101,500	101,500
Land Improvements	8,000	8,000	8,000	8,000
Buildings, Structures and Improvements	2,683,399	2,683,399	2,683,399	2,683,399
Machinery and Equipment	4,844,635	5,143,598	5,302,403	5,472,444
Public Works				
Land	2,854,243	2,854,243	2,894,105	3,441,008
Machinery and Equipment	3,079,295	3,048,621	3,151,610	3,436,278
Infrastructure	56,145,734	57,293,748	61,363,315	64,631,866
Health				
Machinery and Equipment	138,520	145,510	153,496	152,766
Human Services				
Land	79,200	79,200	79,200	79,200
Buildings, Structures and Improvements	271,909	271,909	271,909	271,909
Machinery and Equipment	2,795,920	2,554,208	2,269,080	2,180,732
Construction in Progress	1,285,475	5,074,122	3,990,321	7,794,468

Warren County, Ohio

2007	2008	2009	2010	2011	2012 (2)
\$0	\$0	\$0	\$69,408	\$69,408	\$69,408
378,526	339,848	305,025	305,025	305,025	305,025
2,302,715	3,759,545	3,759,545	4,019,555	4,625,437	6,489,066
488,516	488,516	488,516	488,516	488,516	507,516
48,653,854	49,267,067	53,664,383	53,664,384	54,714,930	54,663,576
3,493,278	3,636,268	4,146,690	4,146,690	4,273,099	3,108,006
101,500	101,500	80,000	80,000	80,000	80,000
8,000	8,000	8,000	8,000	22,995	22,995
2,683,399	2,513,382	1,748,311	1,342,359	1,297,113	1,352,267
5,850,044	6,319,830	8,409,436	7,993,540	8,470,365	9,040,127
3,451,366	4,021,319	4,068,057	4,144,924	4,238,149	4,238,149
3,673,884	3,940,248	3,961,194	4,099,263	4,199,030	4,304,067
57,234,272	63,249,496	65,078,062	68,962,093	70,724,975	75,065,746
154,771	154,771	152,321	152,321	155,105	155,105
79,200	79,200	79,200	274,729	274,729	274,729
723,363	723,363	723,363	1,057,834	1,057,834	1,057,834
1,973,980	1,989,550	2,008,934	2,604,413	2,517,362	2,395,497
8,977,025	7,066,010	3,393,176	5,277,780	8,630,236	10,401,332

(Continued)

Warren County, Ohio

Capital Asset Statistics by Function Last Ten Years

	2003	2004	2005	2006
Business-Type Activities				
Utilities				
Water				
Land	1,746,342	1,746,342	1,746,342	1,746,342
Land Improvements	49,449,532	59,957,532	63,205,461	70,727,589
Buildings	22,082,877	26,828,071	26,828,071	27,583,328
Machinery and Equipment	1,132,408	1,143,676	1,261,420	1,399,147
Construction in Progress	8,000,559	871,594	3,069,075	5,027,181
Sewer				
Land	277,979	406,165	406,165	406,165
Land Improvements	58,175,757	74,163,347	77,898,626	83,984,282
Buildings	23,700,331	28,412,516	28,643,632	29,032,380
Machinery and Equipment	1,709,685	1,709,685	1,811,555	2,079,744
Construction in Progress	15,013,420	11,469	231,938	875,462
Storm Water				
Machinery and Equipment	(1)	(1)	(1)	(1)

Source: County Auditor's Office

- (1) Storm Water Fund created in 2004. First asset purchased in 2007
- (2) In 2012 the threshold for Buildings, Structures, Building Improvements or Infrastructure was increased from \$10,000 to \$100,000.
Existing assets under the \$100,000 threshold were not disposed.

Warren County, Ohio

<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012 (2)</u>
1,746,342	1,746,342	1,745,426	1,795,654	1,805,956	1,824,366
76,431,500	83,314,971	83,377,256	95,777,965	99,127,182	101,970,035
28,042,967	29,008,512	30,990,892	41,823,798	43,385,563	43,385,563
1,701,473	1,754,801	1,778,129	1,763,134	1,738,514	1,720,755
18,494,552	20,920,071	25,710,336	5,435,607	4,353,421	4,448,923
406,165	406,165	406,165	406,165	406,165	406,165
88,418,787	91,541,584	93,175,275	93,897,672	94,266,602	94,383,775
29,015,576	29,353,826	29,640,922	29,640,924	29,640,923	29,640,923
2,605,820	2,919,529	3,251,574	3,251,571	3,216,790	3,098,282
2,266,158	2,581,059	3,515,344	18,006,768	29,255,450	32,482,233
24,793	24,793	24,793	24,793	24,793	24,793





Dave Yost • Auditor of State

WARREN COUNTY FINANCIAL CONDITION

WARREN COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
OCTOBER 8, 2013

APPENDIX B

**SUMMARY OF 2014
ANNUAL APPROPRIATIONS RESOLUTIONS**

-2013 GENERAL FUND ANNUAL BUDGET BREAKDOWN

Criminal Justice/Public Safety 55.82% or \$36,036,286

\$ 33,649,984.00 includes Courts, Sheriff, Prosecutor & Emergency Services
\$ 175,000.00 Appelas Court
\$ 141,769.00 Drug Task Force
\$ 914,300.00 Mary Haven

\$ 34,881,053.00

General Operating 38.58% or \$24,904,172

Social Services 4.17% or \$2,660,120

This number represents General Fund contributions ONLY to Human Services, Children Services & CSEA. They do not represent the entire spending for social service agencies. Those numbers can be found in the 200 series Funds

Miscellaneous Items 1.48% or \$958,072

\$ 78,500.00 Historical Society
\$ 129,300.00 Airport Authority
\$ 276,389.00 Agricultural Extension
\$ 189,733.00 Soil & Water Conservation
\$ 250,000.00 Park Board
\$ 26,425.00 Agri Soceity (Fair Board)
\$ 7,725.00 Humane Association

\$ 958,072.00

Capital Project Transfers 0%

Debt Service 0%

TOTAL GENERAL FUND 2013 ANNUAL APPROPRIATION \$64,558,650

EXPENDITURES

2013 ANNUAL BUDGET

\$ 64,558,650.00
4.49% increase over 2012 Annual Budget

2012 Annual Budget

\$ 61,786,886.00		Actual
\$ -	Estimated Transfers to Capital	Actual to Capital
<u>\$ 61,786,886.00</u>		<u>\$ -</u> Actual

0.42% Increase over 2011 Annual Budget

2011 Annual Budget

\$ 61,520,117.00		\$ 59,900,131.91	Actual Expended
\$ -	Estimated Transfers to Capital	\$ -	Actual to Capital
<u>\$ 61,520,117.00</u>		<u>\$ 59,900,131.91</u>	Actual Operating

1% Increase over 2010 Annual Budget

2010 Annual Budget

\$ 60,894,860.00		\$ 57,293,425.65	Actual Expended
\$ -	Estimated Transfers to Capital	\$ 785,000.00	Actual to Capital
<u>\$ 60,894,860.00</u>		<u>\$ 56,508,425.65</u>	Actual Operating

8.67% Decrease from 2009 Annual
5.11% Decrease from 2009 Annual with out Debt Service

2009 Annual Budget

\$ 66,676,123.00		\$ 59,192,132.45	Actual Expended
\$ -	Estimated Transfers to Capital	\$ 475,000.00	Actual to Capital
<u>\$ 66,676,123.00</u>		<u>\$ 58,717,132.45</u>	Actual Operating

2008 Annual Budget

\$ 62,898,673.00		\$ 62,399,448.74	Actual Expended
\$ -	Estimated Transfers to Capital	\$ 1,727,597.54	Armco Park
<u>\$ 62,898,673.00</u>		<u>\$ 1,426,830.00</u>	Airport Property
		\$ 59,245,021.20	Actual Operating

2007 Annual Budget

\$ 59,474,820.00		\$ 63,823,429.41	Actual Expended
\$ -	Estimated Transfers to Capital	\$ 7,825,000.00	Actual to Capital
<u>\$ 59,474,820.00</u>		<u>\$ 211,432.56</u>	Airport Property
		\$ 55,786,996.85	Actual Operating

2006 Annual Budget

\$ 55,341,591.00
\$ - Estimated Transfers to Capital
\$ 55,341,591.00

\$ 57,914,798.73 Actual Expended
\$ 4,786,000.00 Actual to Capital
\$ 742,100.00 Airport Property
\$ 52,386,698.73 Actual Operating

2005 Annual Budget

\$ 49,453,767.00
\$ 883,000.00 Estimated Transfers to Capital
\$ 48,570,767.00

\$ 56,025,481.53 Actual Expended
\$ 10,488,571.60 Actual to Capital
\$ 45,536,909.93 Actual Operating

2004 Annual Budget

\$ 46,284,587.00
\$ 150,000.00 Estimated Transfers to Capital
\$ 46,134,587.00

\$ 45,642,562.12 Actual Expended
\$ 2,315,350.00 Actual to Capital
\$ 43,327,212.12 Actual Operating

2003 Annual Budget

\$ 44,260,809.00
\$ 1,000,000.00 Estimated Transfers to Capital
\$ 43,260,809.00

\$ 42,250,443.81 Actual Expended
\$ 1,000,000.00 Actual to Capital
\$ 41,250,443.81 Actual Operating

2002 Annual Budget

\$ 44,579,721.00
\$ 1,621,412.00 Estimated Transfers to Capital
\$ 42,958,309.00

\$ 43,864,108.48 Actual Expended
\$ 2,224,005.26 Actual to Capital
\$ 41,640,103.22 Actual Operating

2001 Annual Budget

\$ 38,471,738.00
\$ 1,258,710.00 Estimated Transfers to Capital
\$ 37,213,028.00

\$ 38,374,850.06 Actual Expended
\$ 1,258,710.01 Actual to Capital
\$ 37,116,140.05 Actual Operating

2000 Annual Budget

\$ 35,850,852.49 Actual Expended
\$ 2,894,502.51 Actual to Capital
\$ 32,956,349.98 Actual Operating

REVENUE - ANTICIPATED & ACTUAL

	ANTICIPATED	ACTUAL REC'D	
2013 Annual Budget	\$ 57,198,270.59		
2012	\$ 53,930,943.00		Thru 11-31-12 include \$1M pass thru from Clerk of Courts to CPC Construction Project Fund
2011	\$ 55,153,005.00	\$ 59,813,266.13	
2010	\$ 57,201,443.00		
Revised	\$ 60,272,465.00	\$ 61,677,355.40	
2009	\$ 59,779,229.00	\$ 59,627,470.84	
2008	\$ 56,055,421.00		
Revised	\$ 59,856,149.00	\$ 63,887,022.64	Includes \$3M returned from Projects
2007	\$ 52,248,286.00		
Revised	\$ 61,475,766.00	\$ 63,192,098.06	
2006	\$ 48,544,821.70		
Revised	\$ 56,471,575.50	\$ 58,735,402.88	
2005	\$ 51,208,794.00	\$ 55,813,555.78	
2004	\$ 42,217,111.50	\$ 49,774,417.71	
2003	\$ 37,700,000.00	\$ 41,327,975.89	
2002	\$ 35,111,866.00	\$ 41,356,904.99	
2001	\$ 34,191,328.00	\$ 41,929,443.12	
2000		\$ 38,216,636.00	

	2012	NEW HIRE		2013					
	ANNUAL	ADJUST		ANNUAL					
Commissioners	\$ 1,939,080.00	\$ (158,208.00)	\$ 1,780,872.00	\$ 1,766,922.00	-1%				
Commissioners - Grants	\$ 2,604,343.00		\$ 2,604,343.00	\$ 2,540,653.00	-2%				
Commissioners - Transfer	\$ 4,353,735.00		\$ 4,353,735.00	\$ 5,560,969.00	28%				
Commissioners - Liab. Ins.	\$ 805,000.00		\$ 805,000.00	\$ -	-100%				
OMB	\$ 381,516.00		\$ 381,516.00	\$ 397,962.00	4%				
Economic Development	\$ 209,268.00		\$ 209,268.00	\$ 222,840.00	6%				
Auditor	\$ 1,090,476.00		\$ 1,090,476.00	\$ 1,123,190.00	3%				
Treasurer	\$ 407,471.00		\$ 407,471.00	\$ 410,555.00	1%				
**Prosecutor	\$ 2,616,072.00		\$ 2,616,072.00	\$ 2,616,072.00	0%				
Recorder	\$ 739,802.00		\$ 739,802.00	\$ 793,149.00	7%			includes payout appropriation for L Tufts 1st pay 2013	
**Common Pleas Court	\$ 2,044,109.00	\$ 52,736.00	\$ 2,096,845.00	\$ 2,159,750.00	3%				
** Common Pleas Court - Capital	\$ -		\$ -	\$ -					
**Pre-trial Services	\$ 337,761.00	\$ 105,472.00	\$ 443,233.00	\$ 482,530.00	9%			New Position	
**CPC - Probation Department	\$ 635,902.00		\$ 635,902.00	\$ 654,979.00	3%				
**CPC - Community Corrections	\$ 473,293.00		\$ 473,293.00	\$ 548,565.00	16%			New Position	
**Domestic Relations Court	\$ 867,388.00		\$ 867,388.00	\$ 893,410.00	3%				
**Juvenile Court	\$ 1,669,221.00		\$ 1,669,221.00	\$ 1,719,238.00	3%				
**Probate Court	\$ 543,849.00		\$ 543,849.00	\$ 560,164.00	3%				
**Clerk of Courts	\$ 1,103,847.00		\$ 1,103,847.00	\$ 1,136,962.00	3%				
**Franklin Municipal Court	\$ 87,040.00		\$ 87,040.00	\$ 88,397.00	2%				
**Lebanon Municipal Court	\$ 90,985.00		\$ 90,985.00	\$ 81,000.00	-11%				
**Mason Municipal Court	\$ 241,365.00		\$ 241,365.00	\$ 221,100.00	-8%				
**Criminal Prosecutor	\$ 51,737.00		\$ 51,737.00	\$ 51,737.00	0%				
**County Court	\$ 326,082.00		\$ 326,082.00	\$ 335,865.00	3%				
**Clerk County Court	\$ 667,132.00		\$ 667,132.00	\$ 687,146.00	3%				
**Law Library	\$ -		\$ -	\$ -	0%				
Notary Public	\$ 10,380.00		\$ 10,380.00	\$ 10,604.00	2%				
Board of Elections	\$ 1,542,815.00		\$ 1,542,815.00	\$ 1,182,147.00	-23%				
Board of Elections - Special	\$ 132,830.00		\$ 132,830.00	\$ 162,830.00	23%				
Data Processing	\$ 3,048,594.00		\$ 3,048,594.00	\$ 3,139,507.00	3%				
Data Processing - GIS	\$ 573,755.00		\$ 573,755.00	\$ 590,529.00	3%				
Data Processing - Gen. Fund	\$ -		\$ -	\$ -	0%				
Records Center	\$ 349,725.00		\$ 349,725.00	\$ 376,725.00	8%			Incl 1 time high density storage	
Building Services	\$ 4,245,946.00		\$ 4,245,946.00	\$ 4,320,725.00	2%				
Garage	\$ 380,260.00		\$ 380,260.00	\$ 391,650.00	3%				
Zoning (combined with Bldg)	\$ -		\$ -	\$ -	0%				
Tax Map	\$ 374,032.00		\$ 374,032.00	\$ 383,389.00	3%				
Tax Settlement	\$ 180,000.00		\$ 180,000.00	\$ 190,200.00	6%				
Coroner	\$ 346,884.00		\$ 346,884.00	\$ 505,849.00	46%			Incl full time Coroner & New Investigator	
**Sheriff - Roads	\$ 8,837,869.00		\$ 8,837,869.00	\$ 9,103,050.00	3%				
**Sheriff - Detention	\$ 6,974,503.00		\$ 6,974,503.00	\$ 7,230,734.00	4%				
**Sheriff - Outside Staffing	\$ 102,743.00		\$ 102,743.00	\$ 105,825.00	3%				
Building & Zoning Department	\$ 932,555.00		\$ 932,555.00	\$ 958,250.00	3%				
**Juvenile Probation	\$ 915,358.00		\$ 915,358.00	\$ 942,819.00	3%				
**Juvenile Detention	\$ 1,422,772.00		\$ 1,422,772.00	\$ 1,471,755.00	3%				
Telecommunications	\$ 1,776,051.00		\$ 1,776,051.00	\$ 2,896,974.00	63%			Incl Radio Lease Payment	
Telecomm. - outside entities	\$ 200,000.00		\$ 200,000.00	\$ 200,000.00	0%				
Telecomm - Data Systems	\$ 1,165,314.00		\$ 1,165,314.00	\$ 1,188,464.00	2%				
**Emergency Services	\$ 2,484,355.00		\$ 2,484,355.00	\$ 2,558,886.00	3%				
General Health	\$ 600.00		\$ 600.00	\$ 600.00	0%				
Veteran Administration	\$ 521,187.00		\$ 521,187.00	\$ 607,249.00	17%				
Veteran Admin. - Relief	\$ 981,884.00		\$ 981,884.00	\$ 986,734.00	0%				
TOTAL GENERAL FUND	\$ 61,786,886.00	\$ -	\$61,786,886.00	\$ 64,558,650.00	4.49%				
				\$ 1,067,855.00				Radio Lease Payment	
** Denotes Criminal Justice Expenditures				\$ 63,490,795.00	3%				

ACTUAL GENERAL FUND REVENUE								
FUND		AMOUNT	AMOUNT	% of Total	AMOUNT	AMOUNT	% of	AMOUNT
CATEGORY		ANTICIPATED	RECEIVED	Revenue by	ANTICIPATED	RECEIVED	Revenue by	ANTICIPATED
			as of 12-31-11	Category		as of 11-30-12	Category	NOV 2012 FOR
TAXES		2011	2011		2012	2012	Rec'd to Date	2013
	Real Estate	\$ 14,194,000.00	\$ 14,574,696.32		\$ 14,385,000.00	\$ 14,609,712.73		\$ 14,650,000.00
	Personal Property	\$ 600,000.00	\$ 90,113.97		\$ 87,000.00	\$ 3,503.70		\$ -
	House Trailer	\$ 5,000.00	\$ 5,952.59		\$ 5,000.00	\$ 6,269.41		\$ 5,000.00
	Property Transfer	\$ 2,000,000.00	\$ 2,512,990.30		\$ 2,000,000.00	\$ 2,755,923.10		\$ 2,105,000.00
	Casino Tax	\$ -	\$ -		\$ -	\$ 562,023.77		\$ 2,000,000.00
	Sales Tax	\$ 26,000,000.00	\$ 28,058,471.66		\$ 26,000,000.00	\$ 27,855,542.12		\$ 28,000,000.00
	Local Gov't Fund	\$ 1,500,000.00	\$ 2,952,711.26		\$ 1,895,600.00	\$ 1,854,392.87		\$ 1,300,000.00
	TOTAL	\$ 44,299,000.00	\$ 48,194,936.10	80.58%	\$ 44,372,600.00	\$ 47,647,367.70	107.38%	\$ 48,060,000.00
FEES								
	Auditor	\$ 900,000.00	\$ 971,259.55		\$ 900,700.00	\$ 1,052,558.22		\$ 982,500.00
	Treasurer	\$ 1,023,000.00	\$ 1,107,171.27		\$ 1,048,000.00	\$ 1,203,751.42		\$ 1,080,000.00
	Recorder	\$ 1,010,000.00	\$ 1,156,493.84		\$ 1,010,000.00	\$ 1,340,190.47		\$ 1,010,000.00
	Clerk of Courts	\$ 525,000.00	\$ 693,497.33		\$ 580,000.00	\$ 692,167.37		\$ 640,000.00
	Board of Elections	\$ 253,000.00	\$ 110,070.88		\$ 100,600.00	\$ 139,207.29		\$ 253,000.00
	Building Dept.	\$ 850,000.00	\$ 1,259,398.18		\$ 1,100,000.00	\$ 1,026,136.89		\$ 1,000,000.00
	Sheriff	\$ 341,000.00	\$ 474,940.83		\$ 359,800.00	\$ 536,246.05		\$ 368,500.00
	Rent	\$ 88,600.00	\$ 170,612.90		\$ 49,600.00	\$ 64,392.35		\$ 176,200.00
	Telecommunications	\$ 575,000.00	\$ 734,616.54		\$ 537,244.00	\$ 576,376.56		\$ 421,539.00
	License	\$ 6,000.00	\$ 12,282.21		\$ 6,000.00	\$ 10,889.55		\$ 11,500.00
	Court	\$ 257,000.00	\$ 266,545.00		\$ 240,000.00	\$ 259,969.40		\$ 247,000.00
	Coroner	\$ 2,000.00	\$ -		\$ -	\$ -		\$ -
	Prosecutor	\$ 25,000.00	\$ 25,000.00		\$ 25,000.00	\$ 12,500.00		\$ -
	Misc.	\$ 12,725.00	\$ 1,985.57		\$ 5,675.00	\$ 10,210.68		\$ 5,700.00
	TOTAL	\$ 5,868,325.00	\$ 6,983,874.10	11.68%	\$ 5,962,619.00	\$ 6,924,596.25	116.13%	\$ 6,195,939.00
FINES								
	Clerk of Courts	\$ 48,000.00	\$ 26,901.00		\$ 35,000.00	\$ 30,608.45		\$ 30,000.00
	County Court	\$ 57,000.00	\$ 53,346.41		\$ 38,000.00	\$ 48,596.96		\$ 40,000.00
	Municipal Court	\$ 120,000.00	\$ 100,560.88		\$ 100,000.00	\$ 84,143.83		\$ 100,000.00
	Juvenile Court	\$ 95,000.00	\$ 104,460.07		\$ 95,000.00	\$ 106,964.25		\$ 110,000.00
	Sheriff	\$ -	\$ -		\$ -	\$ 150.00		\$ -
	TOTAL	\$ 320,000.00	\$ 285,268.36	0.48%	\$ 268,000.00	\$ 270,463.49	100.92%	\$ 280,000.00
GRANTS								
	Juvenile Court	\$ 15,000.00	\$ 21,504.90		\$ 16,000.00	\$ 21,431.42		\$ 18,000.00
	Misc.	\$ -	\$ -		\$ -	\$ 294.48		\$ -
	TOTAL	\$ 15,000.00	\$ 21,504.90	0.04%	\$ 16,000.00	\$ 21,725.90	135.79%	\$ 18,000.00
INVEST.								
	Treasurer	\$ 2,500,000.00	\$ 2,302,497.21		\$ 1,000,000.00	\$ 1,259,449.81		\$ 1,000,000.00
	Clerk of Courts	\$ 50,000.00	\$ 10,565.48		\$ 7,500.00	\$ 2,361.05		\$ 2,500.00
	TOTAL	\$ 2,550,000.00	\$ 2,313,062.69	3.87%	\$ 1,007,500.00	\$ 1,261,810.86	125.24%	\$ 1,002,500.00
MISC.	Misc.	\$ 1,822,680.00	\$ 1,811,425.83	3.03%	\$ 1,614,528.00	\$ 2,806,746.15	173.84%	\$ 1,555,545.59
CASH ADV./REFUND (RED. EXP.)		\$ 278,000.00	\$ 203,194.15	0.34%	\$ 689,696.00	\$ 644,719.62	93.48%	\$ 86,286.00
	GRAND TOTAL	\$ 55,153,005.00	\$ 59,813,266.13	100.00%	\$ 53,930,943.00	\$ 59,577,429.97	110.47%	\$ 57,198,270.59

anti-actual revenue 97 to current (October working copy)

	NON-GENERAL FUNDS		
DEPARTMENT/FUND NAME	2012 ANNUAL	2013 ANNUAL	% Inc/Decr ANNUAL VS ANNUAL
NOTE: Not all Non General Funds are listed			
Senior Citizens Levy #201	\$ 7,338,840.00	\$ 7,690,940.00	5%
Engineer - Fund #202	\$ 14,015,055.00	\$ 13,985,785.00	0%
Human Services - Fund #203	\$ 3,041,767.00	\$ 3,084,808.00	1%
MRDD - Fund #204 (residential)	\$ -	\$ -	0%
MRDD - Fund #205 Operating	\$ 27,874,541.00	\$ 27,874,541.00	0%
Dog/Kennel - Fund #206	\$ 529,839.00	\$ 539,768.00	2%
Law Library Fund #207	\$ 426,227.00	\$ 427,026.00	0%
CVT - Fund #229	\$ 450,000.00	\$ -	-100%
Domestic Shelter - Fund #233	\$ 46,000.00	\$ 46,000.00	0%
Real Estate Assess. - Fund #237	\$ 2,229,715.00	\$ 2,061,120.00	-8%
Crime Vic/Witness - Fund #245	\$ 93,108.00	\$ 90,609.00	-3%
FDCC - Fund #247	\$ 1,088,010.00	\$ 1,071,093.00	-2%
Treasurer DTAC Fund #249	\$ 271,948.00	\$ 276,277.00	2%
CoC, Titles - Fund #250	\$ 947,205.00	\$ 992,344.00	5%
Cty. Ct. Probation - Fund #253	\$ 228,315.00	\$ 237,253.00	4%
Municipal Crime Victim Fund #255	\$ 55,753.00	\$ 57,114.00	2%
Solid Waste - Fund #256	\$ 223,604.00	\$ 229,062.00	2%
WIA - Fund #258	\$ 1,954,400.00	\$ 1,897,400.00	-3%
ETA - Fund #259	\$ 2,000.00	\$ 2,000.00	0%
CSEA - Fund #263	\$ 3,324,579.00	\$ 3,383,736.00	2%
EMA - Fund #264	\$ 178,894.00	\$ 210,476.00	18%
Grants - Fund #265	\$ 1,690,020.00	\$ 648,989.00	-62%
Loeb Grant - Fund #267	\$ 28,200.00	\$ 28,000.00	-1%
May Haven - Fund #270	\$ 1,766,984.00	\$ 1,155,900.00	-35%
Prosecutor DTAC Fund #271	\$ 271,949.00	\$ 286,978.00	6%
Children Services - Fund #273	\$ 4,256,728.00	\$ 4,443,989.00	4%
County Ct.(special) - Fund #283	\$ 731,615.00	\$ 757,750.00	4%
Tasc Grant - Fund #284	\$ 236,305.00	\$ 259,125.00	10%
Community Correct - Fund #289	\$ 446,969.00	\$ 446,969.00	0%
Hazmat - Fund #290	\$ 35,000.00	\$ 27,119.00	-23%
Transit - Fund #299	\$ 1,142,985.50	\$ 1,363,651.00	19%
Water - Fund #510-3200	\$ 8,938,725.00	\$ 8,638,066.00	-3%
Sewer - Fund #580-3300	\$ 7,595,291.00	\$ 7,205,942.00	-5%

	NON-GENERAL FUNDS		
	2012	2013	% Inc/Decr
DEPARTMENT/FUND NAME	ANNUAL	ANNUAL	ANNUAL VS ANNUAL
Storm Water Tier I - #590	\$ 349,425.00	\$ 378,925.00	8%
Sheriff, Contracts - Fund #630	\$ 3,704,428.00	\$ 3,903,204.00	5%
Benefits - Fund #632	\$ 11,587,920.00	\$ 9,828,609.00	-15%
MR/DD Benefits - Fund #635	\$ 189,000.00	\$ 166,000.00	-12%
Workers Compensation - Fund #636	\$ 612,892.00	\$ 600,000.00	-2%
Property & Casualty Ins Fund #637	\$ -	\$ 800,000.00	100%
NOTE: Not all Non General Funds are listed			
2013 Annual Budget (revised Request) vs 2012 Annual Budget			

2008- current

FUND NUMBER	2008 ANNUAL APPROPRIATION	2009 ANNUAL APPROPRIATION	2010 ANNUAL APPROPRIATION	2011 ANNUAL APPROPRIATION	2012 ANNUAL APPROPRIATION	2013 ANNUAL APPROPRIATION
ALL #101 Gneral Fund	\$ 62,898,673.00	\$ 66,676,123.00	\$ 60,894,860.00	\$ 61,520,117.00	\$ 61,786,886.00	\$ 64,558,650.00
ALL #200 Special Rev.	\$ 79,142,813.00	\$ 74,377,605.00	\$ 79,381,238.00	\$ 76,194,292.27	\$ 77,901,329.50	\$ 76,083,522.22
ALL #300 Debt Serv	\$ 3,948,421.82	\$ 3,263,289.00	\$ 4,325,613.18	\$ 4,202,001.91	\$ 4,018,257.00	\$ 3,696,439.20
ALL #400 Capital	\$ 3,413,000.00	\$ 2,702,800.00	\$ 5,922,440.00	\$ 16,621,596.83	\$ 13,757,861.00	\$ 5,971,964.00
ALL #500 Enterprise	\$ 72,475,551.00	\$ 69,452,381.00	\$ 35,388,040.00	\$ 28,517,490.00	\$ 27,843,940.00	\$ 26,661,433.00
ALL #600 Rotary	\$ 15,698,507.00	\$ 17,683,426.00	\$ 17,005,904.00	\$ 17,618,402.00	\$ 17,935,640.00	\$ 17,100,213.00
TOTAL	\$ 237,576,965.82	\$ 234,155,624.00	\$ 202,918,095.18	\$ 204,673,900.01	\$ 203,243,913.50	\$ 194,072,221.42
	9.51%	-1%	-13%	1%	-1%	-5%
	2007 vs 2008	2008 vs 2009	2009 vs 2010	2010 vs 2011	2011 vs 2012	2012 vs 2013

	2009	2010	2011	2012	NEW HIRE		2013	2014	
	ANNUAL	ANNUAL	ANNUAL	ANNUAL	ADJUST		ANNUAL	ANNUAL	
		5% cut							
Commissioners	\$ 4,532,259.00	\$ 1,872,663.00	\$ 2,241,893.00	\$ 1,939,080.00	\$ (158,208.00)	\$ 1,780,872.00	\$ 1,766,922.00	\$ 2,515,324.00	includes debt serv \$888,755
Commissioners - Grants	\$ 2,747,938.00	\$ 2,736,610.00	\$ 2,705,600.00	\$ 2,604,343.00		\$ 2,604,343.00	\$ 2,540,653.00	\$ 2,504,256.00	
Commissioners - Transfer	\$ 5,010,820.00	\$ 4,576,758.00	\$ 4,411,991.00	\$ 4,353,735.00		\$ 4,353,735.00	\$ 5,560,969.00	\$ 5,870,540.00	
Commissioners - Liab. Ins.	\$ 775,000.00	\$ 750,000.00	\$ 800,000.00	\$ 805,000.00		\$ 805,000.00	\$ -	\$ -	
OMB	\$ 439,707.00	\$ 422,471.00	\$ 381,516.00	\$ 381,516.00		\$ 381,516.00	\$ 397,962.00	\$ 408,996.00	
Economic Development	\$ 395,694.00	\$ 301,518.00	\$ 209,268.00	\$ 209,268.00		\$ 209,268.00	\$ 222,840.00	\$ 294,797.00	
Auditor	\$ 1,124,023.00	\$ 1,076,297.00	\$ 1,090,476.00	\$ 1,090,476.00		\$ 1,090,476.00	\$ 1,123,190.00	\$ 1,156,886.00	
Treasurer	\$ 415,417.00	\$ 395,976.00	\$ 407,975.00	\$ 407,471.00		\$ 407,471.00	\$ 410,555.00	\$ 415,918.00	
**Prosecutor	\$ 2,814,545.00	\$ 2,685,369.00	\$ 2,723,837.00	\$ 2,616,072.00		\$ 2,616,072.00	\$ 2,616,072.00	\$ 2,688,989.00	
Recorder	\$ 781,683.00	\$ 746,858.00	\$ 740,527.00	\$ 739,802.00		\$ 739,802.00	\$ 793,149.00	\$ 816,943.00	
**Common Pleas Court	\$ 2,046,061.00	\$ 1,943,757.00	\$ 2,044,109.00	\$ 2,044,109.00	\$ 52,736.00	\$ 2,096,845.00	\$ 2,159,750.00	\$ 2,224,543.00	Law says shall appropriate
** Common Pleas Court - Capital	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
**Pre-trial Services	\$ 341,978.00	\$ 323,179.00	\$ 337,761.00	\$ 337,761.00	\$ 105,472.00	\$ 443,233.00	\$ 482,530.00	\$ 497,005.00	
**CPC - Probation Department	\$ 628,447.00	\$ 600,824.00	\$ 635,902.00	\$ 635,902.00		\$ 635,902.00	\$ 654,979.00	\$ 674,128.00	
**CPC - Community Corrections	\$ 359,634.00	\$ 341,652.00	\$ 473,293.00	\$ 473,293.00		\$ 473,293.00	\$ 548,565.00	\$ 601,371.00	
**Domestic Relations Court	\$ 892,951.00	\$ 845,412.00	\$ 867,388.00	\$ 867,388.00		\$ 867,388.00	\$ 893,410.00	\$ 946,007.00	Law says shall appropriate
**Juvenile Court	\$ 1,737,320.00	\$ 1,650,373.00	\$ 1,669,221.00	\$ 1,669,221.00		\$ 1,669,221.00	\$ 1,719,238.00	\$ 1,770,815.00	Law says shall appropriate
**Probate Court	\$ 561,004.00	\$ 532,930.00	\$ 543,849.00	\$ 543,849.00		\$ 543,849.00	\$ 560,164.00	\$ 595,345.00	Law says shall appropriate
**Clerk of Courts	\$ 1,153,995.00	\$ 1,096,295.00	\$ 1,103,847.00	\$ 1,103,847.00		\$ 1,103,847.00	\$ 1,136,962.00	\$ 1,120,419.00	
**Franklin Municipal Court	\$ 95,734.00	\$ 88,719.00	\$ 87,040.00	\$ 87,040.00		\$ 87,040.00	\$ 88,397.00	\$ 88,979.00	stautory 40%
**Lebanon Municipal Court	\$ 94,382.00	\$ 97,900.00	\$ 99,800.00	\$ 90,985.00		\$ 90,985.00	\$ 81,000.00	\$ 91,000.00	stautory 40%
**Mason Municipal Court	\$ 204,865.00	\$ 199,865.00	\$ 241,365.00	\$ 241,365.00		\$ 241,365.00	\$ 221,100.00	\$ 237,752.00	stautory 40%
**Criminal Prosecutor	\$ 51,518.00	\$ 51,735.00	\$ 51,735.00	\$ 51,737.00		\$ 51,737.00	\$ 51,737.00	\$ 51,737.00	
**County Court	\$ 343,564.00	\$ 326,231.00	\$ 326,231.00	\$ 326,082.00		\$ 326,082.00	\$ 335,865.00	\$ 343,941.00	Law says shall appropriate
**Clerk County Court	\$ 696,956.00	\$ 662,108.00	\$ 667,132.00	\$ 667,132.00		\$ 667,132.00	\$ 687,146.00	\$ 657,108.00	
**Law Library	\$ 47,638.00	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
Notary Public	\$ 10,927.00	\$ 10,380.00	\$ 10,380.00	\$ 10,380.00		\$ 10,380.00	\$ 10,604.00	\$ 10,670.00	
Board of Elections	\$ 1,049,065.00	\$ 1,254,721.00	\$ 1,193,991.00	\$ 1,542,815.00		\$ 1,542,815.00	\$ 1,182,147.00	\$ 1,674,034.00	can petition court
Board of Elections - Special	\$ 100,830.00	\$ 100,830.00	\$ 202,830.00	\$ 132,830.00		\$ 132,830.00	\$ 162,830.00	\$ 85,560.00	can petition court
Data Processing	\$ 3,367,433.00	\$ 3,071,068.00	\$ 3,048,594.00	\$ 3,048,594.00		\$ 3,048,594.00	\$ 3,139,507.00	\$ 3,233,692.00	
Data Processing - GIS	\$ 624,535.00	\$ 573,755.00	\$ 573,755.00	\$ 573,755.00		\$ 573,755.00	\$ 590,529.00	\$ 608,245.00	
Data Processing - Gen. Fund		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
Records Center	\$ 369,058.00	\$ 349,725.00	\$ 349,725.00	\$ 349,725.00		\$ 349,725.00	\$ 376,725.00	\$ 379,980.00	
Building Services	\$ 4,460,095.00	\$ 4,245,996.00	\$ 4,245,996.00	\$ 4,245,946.00		\$ 4,245,946.00	\$ 4,320,725.00	\$ 4,450,347.00	
Garage	\$ 394,751.00	\$ 374,729.00	\$ 380,260.00	\$ 380,260.00		\$ 380,260.00	\$ 391,650.00	\$ 403,400.00	
Zoning (combined with Bldg)	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
Tax Map	\$ 387,812.00	\$ 368,462.00	\$ 374,032.00	\$ 374,032.00		\$ 374,032.00	\$ 383,389.00	\$ 394,890.00	
Tax Settlement	\$ 172,000.00	\$ 180,000.00	\$ 180,000.00	\$ 180,000.00		\$ 180,000.00	\$ 190,200.00	\$ 214,000.00	fees are what they are
Coroner	\$ 363,061.00	\$ 344,907.00	\$ 346,884.00	\$ 346,884.00		\$ 346,884.00	\$ 505,849.00	\$ 521,024.00	
**Sheriff - Roads	\$ 8,598,983.00	\$ 8,050,649.00	\$ 8,498,776.00	\$ 8,837,869.00		\$ 8,837,869.00	\$ 9,103,050.00	\$ 9,376,141.00	
**Sheriff - Detention	\$ 7,239,592.00	\$ 7,210,167.00	\$ 6,998,780.00	\$ 6,974,503.00		\$ 6,974,503.00	\$ 7,230,734.00	\$ 7,447,656.00	
**Sheriff - Outside Staffing	\$ 527,310.00	\$ 334,939.00	\$ 98,199.00	\$ 102,743.00		\$ 102,743.00	\$ 105,825.00	\$ 109,000.00	
Building & Zoning Department	\$ 987,286.00	\$ 883,055.00	\$ 840,774.00	\$ 932,555.00		\$ 932,555.00	\$ 958,250.00	\$ 957,182.00	
**Juvenile Probation	\$ 963,581.00	\$ 915,358.00	\$ 915,358.00	\$ 915,358.00		\$ 915,358.00	\$ 942,819.00	\$ 971,103.00	
**Juvenile Detention	\$ 1,475,376.00	\$ 1,403,980.00	\$ 1,403,980.00	\$ 1,422,772.00		\$ 1,422,772.00	\$ 1,471,755.00	\$ 1,580,908.00	
Telecommunications	\$ 1,849,674.00	\$ 1,756,218.00	\$ 1,818,222.00	\$ 1,776,051.00		\$ 1,776,051.00	\$ 2,896,974.00	\$ 1,907,907.00	
Telecomm. - outside entities	\$ 65,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00		\$ 200,000.00	\$ 200,000.00	\$ 206,000.00	
Telecomm - Data Systems	\$ 1,139,224.00	\$ 1,082,224.00	\$ 1,040,146.00	\$ 1,165,314.00		\$ 1,165,314.00	\$ 1,188,464.00	\$ 1,195,475.00	
**Emergency Services	\$ 2,521,088.00	\$ 2,451,025.00	\$ 2,484,355.00	\$ 2,484,355.00		\$ 2,484,355.00	\$ 2,558,886.00	\$ 2,635,652.00	
General Health	\$ 700.00	\$ 600.00	\$ 600.00	\$ 600.00		\$ 600.00	\$ 600.00	\$ 700.00	
Veteran Administration	\$ 474,989.00	\$ 451,601.00	\$ 473,471.00	\$ 521,187.00		\$ 521,187.00	\$ 607,249.00	\$ 1,161,178.00	stautory 5/10 of 1 mil
Veteran Admin. - Relief	\$ 959,010.00	\$ 954,971.00	\$ 979,313.00	\$ 981,884.00		\$ 981,884.00	\$ 986,734.00	\$ 1,019,697.00	stautory 5/10 of 1 mil
TOTAL GENERAL FUND	\$ 66,394,513.00	\$ 60,894,860.00	\$ 61,520,177.00	\$ 61,786,886.00	\$ -	\$ 61,786,886.00	\$ 64,558,650.00	\$ 67,117,240.00	
							Overall Increase	3.96%	
** Denotes Criminal Justice Expenditures									
2014 General Fund Budget Summary									

	NON-GENERAL FUNDS			
DEPARTMENT/FUND NAME	2012 ANNUAL	2013 ANNUAL	2014 ANNUAL REQUESTED	% Inc/Decr ANNUAL VS ANNUAL
NOTE: Not all Non General Funds are listed				
Senior Citizens Levy #201	\$ 7,338,840.00	\$ 7,690,940.00	\$ 7,690,940.00	0%
Engineer - Fund #202	\$ 14,015,055.00	\$ 13,985,785.00	\$ 13,492,954.00	-4%
Human Services - Fund #203	\$ 3,041,767.00	\$ 3,084,808.00	\$ 3,523,682.00	14%
MRDD - Fund #204 (residential)	\$ -	\$ -		0%
MRDD - Fund #205 Operating	\$ 27,874,541.00	\$ 27,874,541.00	\$ 28,616,631.00	3%
Dog/Kennel - Fund #206	\$ 529,839.00	\$ 539,768.00	\$ 583,853.00	8%
Law Library Fund #207	\$ 426,227.00	\$ 427,026.00	\$ 423,022.00	-1%
CVT - Fund #229	\$ 450,000.00	\$ -	\$ 450,000.00	100%
Domestic Shelter - Fund #233	\$ 46,000.00	\$ 46,000.00	\$ 46,000.00	0%
Real Estate Assess. - Fund #237	\$ 2,229,715.00	\$ 2,061,120.00	\$ 2,132,500.00	3%
Crime Vic/Witness - Fund #245	\$ 93,108.00	\$ 90,609.00	\$ 90,609.00	0%
FDCC - Fund #247	\$ 1,088,010.00	\$ 1,071,093.00	\$ 1,023,546.00	-4%
Treasurer DTAC Fund #249	\$ 271,948.00	\$ 276,277.00	\$ 279,314.00	1%
CoC, Titles - Fund #250	\$ 947,205.00	\$ 992,344.00	\$ 970,119.00	-2%
Cty. Ct. Probation - Fund #253	\$ 228,315.00	\$ 237,253.00	\$ 248,351.00	5%
Municipal Crime Victim Fund #255	\$ 55,753.00	\$ 57,114.00	\$ 62,732.00	10%
Solid Waste - Fund #256	\$ 223,604.00	\$ 229,062.00	\$ 248,958.00	9%
WIA - Fund #258	\$ 1,954,400.00	\$ 1,897,400.00	\$ 1,640,200.00	-14%
ETA - Fund #259	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	0%
CSEA - Fund #263	\$ 3,324,579.00	\$ 3,383,736.00	\$ 3,395,371.00	0%
EMA - Fund #264	\$ 178,894.00	\$ 210,476.00	\$ 265,181.00	26%
Grants - Fund #265	\$ 1,690,020.00	\$ 648,989.00	\$ 720,939.00	11%
Loeb Grant - Fund #267	\$ 28,200.00	\$ 28,000.00	\$ 20,000.00	-29%
May Haven - Fund #270	\$ 1,766,984.00	\$ 1,155,900.00	\$ 1,265,575.00	9%
Prosecutor DTAC Fund #271	\$ 271,949.00	\$ 286,978.00	\$ 317,822.00	11%
Children Services - Fund #273	\$ 4,256,728.00	\$ 4,443,989.00	\$ 5,416,285.00	22%
County Ct.(special) - Fund #283	\$ 731,615.00	\$ 757,750.00	\$ 753,640.00	-1%
Tasc Grant - Fund #284	\$ 236,305.00	\$ 259,125.00	\$ 253,471.00	-2%
Community Correct - Fund #289	\$ 446,969.00	\$ 446,969.00	\$ 719,105.05	61%
Hazmat - Fund #290	\$ 35,000.00	\$ 27,119.00	\$ 27,119.00	0%
Transit - Fund #299	\$ 1,142,985.50	\$ 1,363,651.00	\$ 1,100,000.00	-19%
Water - Fund #510-3200	\$ 8,938,725.00	\$ 8,638,066.00	\$ 8,774,643.00	2%
Sewer - Fund #580-3300	\$ 7,595,291.00	\$ 7,205,942.00	\$ 7,467,219.00	4%

	NON-GENERAL FUNDS			
	2012	2013	2014	% Inc/Decr
DEPARTMENT/FUND NAME	ANNUAL	ANNUAL	ANNUAL	ANNUAL VS ANNUAL
			REQUESTED	
Storm Water Tier I - #590	\$ 349,425.00	\$ 378,925.00	\$ 378,925.00	0%
Sheriff, Contracts - Fund #630	\$ 3,704,428.00	\$ 3,903,204.00	\$ 3,916,521.00	0%
Benefits - Fund #632	\$ 11,587,920.00	\$ 9,828,609.00	\$ 9,204,739.00	-6%
MR/DD Benefits - Fund #635	\$ 189,000.00	\$ 166,000.00	\$ 110,000.00	-34%
Workers Compensation - Fund #636	\$ 612,892.00	\$ 600,000.00	\$ 516,339.00	-14%
Property & Casualty Ins Fund #637	\$ -	\$ 800,000.00	\$ 500,000.00	-38%
NOTE: Not all Non General Funds are listed				
2014 Non General Fund Summary				

APPENDIX C

FINANCIAL STATEMENT

**FINANCIAL STATEMENT
COUNTY
OHIO REVISED CODE § 133.07**

STATE OF OHIO)
) SS.
COUNTY OF Warren)

I, Nick Nelson, County Auditor of Warren County, Ohio, do hereby certify that the following statements concerning the finances of said County are true and correct as appear from the records in my office:

- | | | |
|------|---|------------------------|
| 1. | ASSESSED VALUATION of the taxable property of the County, as shown on the tax duplicate for the year 20 <u>13</u> : | <u>\$5,601,298,340</u> |
| 2. | Total amount of all bonds, notes and certificates of indebtedness ("securities") issued and outstanding (do <u>NOT</u> include industrial development or hospital revenue bonds issued pursuant to ORC Chs. 165 and 140, respectively), and INCLUDING THE PRESENT ISSUE OF \$ <u>ATS</u> : | <u>\$ 29,029,041</u> |
| 3. | Exempt debt: | |
| [1] | Securities issued in anticipation of the levy or collection of special assessments (excluding County portion): | <u>\$ 9,431,095</u> |
| [2] | Securities described in ORC § 307.201, for subways: | <u>\$ _____</u> |
| [3] | Self-supporting securities issued for any purposes including, without limitation any of the following: | <u>\$ _____</u> |
| | (a) Water systems or facilities: | <u>\$ _____</u> |
| | (b) Sanitary sewerage, surface and storm water drainage systems or facilities: | <u>\$ _____</u> |
| | (c) County or joint county scrap tire facilities: | <u>\$ _____</u> |
| | (d) Parking facilities: | <u>\$ _____</u> |
| | (e) Facilities for the care or treatment of the sick or infirm, and for housing their families: | <u>\$ _____</u> |
| | (f) Public attraction facilities (recreational, sports, museums, etc.): | <u>\$ _____</u> |
| | (g) Facilities for natural resources exploration, development, recovery, use and sale: | <u>\$ _____</u> |
| | (h) Correctional, detention and rehabilitation facilities: | <u>\$ _____</u> |
| [4] | Securities issued for the purpose of purchasing, constructing, improving, or extending sewerage facilities, to the extent that an agreement entered into with another subdivision requires payment to the County of amounts equivalent to debt charges on the securities: | <u>\$ _____</u> |
| [5] | Voted general obligation securities issued for the purpose of permanent improvements for sewerage or water facilities to the extent that the total principal amount of voted securities outstanding does not exceed two percent of the County's tax valuation: | <u>\$ _____</u> |
| [6] | Securities issued for permanent improvements to house agencies, departments, boards, or commissions of the County or municipalities in the County, for the amount of lease payments equivalent to debt charges on the securities: | <u>\$ _____</u> |
| [7] | Securities issued pursuant to ORC §§ 133.08 (revenue bonds), 133.12 (emergencies), or 135.52 (investment anticipatory securities): | <u>\$ _____</u> |
| [8] | Securities issued for the purpose of road, highway, bridge, or viaduct permanent improvements or for procuring and maintaining computer systems for the office of the clerk of any county-operated municipal court or common pleas court (including probate, juvenile, or domestic relations divisions) if legislation authorizing the issuance of the securities includes a covenant to appropriate from moneys distributed to the County pursuant to division (B) of ORC §§ 2101.162, 2151.541, 2153.081, 2301.031 or 2303.201 or Chs. 4501, 4503, 4504 or 5735 sufficient to cover debt charges relating to the securities when due: | <u>\$ _____</u> |
| [9] | Securities issued for the purpose of a County, multicounty or multicounty-municipal jail, workhouse, juvenile detention or correctional facility: | <u>\$ _____</u> |
| [10] | Securities issued for any permanent improvement or class/group of permanent improvements listed in a resolution adopted under ORC § 5739.026(D), to the extent that the legislation authorizing moneys received from taxes authorized under ORC §§ 5739.023 and 5739.026, an amount sufficient to pay debt charges on the securities that are so pledged: | <u>\$ _____</u> |
| [11] | Securities issued for county or joint county solid or hazardous waste collection or recycling facilities: | <u>\$ _____</u> |
| [12] | Securities issued for a port authority or municipal education and cultural facility under ORC §§ 307.671 or 307.672(B)(1), respectively: | <u>\$ _____</u> |
| [13] | Securities issued in anticipation of the collection of current revenues for the fiscal year or other period not to exceed twelve consecutive months, or securities issued in anticipation of the collection of the proceeds from a specifically identified voter-approved tax levy; securities issued for the purposes described in ORC § 133.23; securities issued under ORC Chs. 122, 725, 761 or ORC § 131.23; or bonds issued to pay final judgments or court approved settlements under authorizing laws and securities issued under ORC § 2744.081: | <u>\$ _____</u> |
| [14] | Securities issued for energy conservation measures under ORC § 307.04: | <u>\$ _____</u> |
| [15] | Securities issued for a sports facility under ORC § 307.673: | <u>\$ _____</u> |

[16]	Voting machine notes issued pursuant to ORC § 3507.02 and vote tabulating equipment notes issued pursuant to ORC § 3506.03:	\$ _____
[17]	Securities issued for permanent improvements if the principal is payable from federal or state grants:	\$ _____
[18]	Securities issued to evidence loans from the state capital improvement fund or infrastructure bank pursuant to ORC Ch. 164 and ORC § 5531.09, respectively:	\$ _____
[19]	Securities issued for permanent improvements equal to the payments in lieu of taxes pledged for repayment under ORC §§ 1728.11, 1728.111, 5709.42, 5709.74 or 5709.79:	\$19,597,946
[20]	Securities issued equal to property tax replacement payments received under ORC §§ 5727.85 or 5727.86:	\$ _____
[21]	Securities issued under ORC § 755.17 if the legislation authorizing the issuance includes a covenant to appropriate from revenue received from a tax authorized under ORC §§ 5739.026(A)(5) and 5741.023, an amount sufficient to pay debt charges on the securities, and the board of county commissioners pledges that revenue pursuant to ORC § 755.171:	\$ _____
[22]	Sales tax supported bonds issued pursuant to ORC § 133.081:	\$ _____
[23]	Bonds or notes issued under ORC § 133.60 if the legislation authorizing issuance includes a covenant to appropriate from revenue received from a tax authorized under ORC §§ 5739.026(A)(9) and 5741.023, an amount sufficient to pay the debt charges on the bonds or notes:	\$ _____
[24]	Securities issued under ORC § 3707.55 for general health district acquisition of real property:	\$ _____
[25]	Securities issued for urban renewal under ORC § 303.46:	\$ _____
[26]	Securities outstanding on October 30, 1989, and then excepted from the net indebtedness calculation or from ORC § 133, and any refundings of those securities:	\$ _____
4.	Total of items in Line 3:	\$29,029,041
5.	Total securities subject to direct limitation (Line 2 minus Line 4):	\$ _____
a.	Sinking Fund or Bond Retirement Fund applicable to the principal thereof:	\$ _____
b.	Net amount subject to overall debt limitation (Line 5 minus Line 5a):	\$ _____
6.	Securities included in Line 5 above but issued WITHOUT AUTHORITY OF AN ELECTION:	\$ _____
a.	Amount in Sinking Fund or Bond Retirement Fund applicable to the payment of principal thereof:	\$ _____
b.	Line 6a minus Line 6b:	\$ _____
c.	Amount of Line 1 times .01:	\$ 56,012,983
d.	Line 6c must be greater than Line 6b:	\$ _____

I FURTHER CERTIFY that the income, after covering the cost of all operating expenses, of the facilities described in Line 3 is sufficient to pay interest on and retire the securities for each such use.

The net indebtedness of the County, without a vote of the electors, issued for the purpose of paying the County's share of the cost of the construction, improvements, maintenance or repair of the state highways, shall not exceed an amount equal to .005 times the amount of Line 1.

The amount on Line 5b shall never exceed, without the vote of the electors, an amount equal to one of the following limitations that applies to the County:

- (1) a county with a valuation not exceeding \$100,000,000, 3% of that tax valuation;
- (2) a county with a tax valuation exceeding \$100,000,000 but not exceeding \$300,000,000, \$3,000,000 plus 1-1/2% of that valuation in excess of \$100,000,000; and
- (3) a county with a tax valuation exceeding \$300,000,000, \$6,000,000 plus 2-1/2% of that tax valuation in excess of \$300,000,000.


7.	Amount of bonds or notes listed in Line 2 issued in the current year:	\$ _____
8.	Total amount of bonds or notes expected to be issued in the current year:	\$ 2,000,000
9.	Amount of bonds or notes issued in the current year for organizations described in Internal Revenue Code § 501(c)(3) (i.e., non-profit hospital, nursing home or housing corporations) by the County or any of its agencies (i.e., County Hospital Commission):	\$ _____
10.	Capitalized leases entered into by the County during the current year:	\$ _____

Lessor Property Leased

Face Amount of Lease

11.	Total amount of capitalized leases expected to be entered into by the County during the current year:	\$ _____
12.	Total of Lines 8, 9 and 10:	\$ 2,000,000

IN WITNESS WHEREOF, I have hereunto set my hand this 15 day of July, 2014.



County Auditor

PECK, SHAFFER & WILLIAMS LLP
BOND ATTORNEYS
CINCINNATI AND COLUMBUS, OHIO

APPENDIX D

TEN MILL CERTIFICATE

TEN - MILL CERTIFICATE
FOR POLITICAL SUBDIVISIONS ISSUING UNVOTED GENERAL OBLIGATION BONDS AND NOTES

The undersigned, COUNTY AUDITOR of WARREN COUNTY, OHIO, hereby certifies in connection with a proposed issue of Bonds, Notes of the _____ County of Warren _____ in the principal amount of AIS dated date of issuance , 2014, that the tax rates required to produce the highest annual debt charges for the proposed issue and all other issues of said subdivision and the subdivisions overlapping it, which are payable from taxes subject to the 10 mill limitation of Article XII, Section 2, Ohio Constitution, based upon the facts hereinafter set forth and assuming that all levies were to be made therefor on the general tax duplicate are as follows:

Overlapping Subdivisions	Assessed Valuation	Bonds and Notes Outstanding	Present Principal Amount	Debt Charges for fiscal year in which they will total the highest, to-wit, <u>2015</u>		Required Tax Rate for Two Previous Columns
				For Principal	For Interest	
<u>Warren</u> County	<u>\$ 5,601,298,340.00</u>	(a) Special Assessment bonds & notes in original or refunded form:	<u>\$ 9,431,095.00</u>	<u>\$ 932,213.00</u>	<u>\$ 403,470.00</u>	<u>0.2385</u> MILLS
		(b) All other bonds & notes payable from or secured by taxes inside 10 mill limitations:	<u>\$ 16,592,946.00</u>	<u>\$ 2,464,979.00</u>	<u>\$ 337,460.00</u>	<u>0.5003</u> MILLS
<u>Mason</u> City or Village	<u>\$ 987,391,770.00</u>	(a) Special Assessment bonds & notes in original or refunded form:	<u>\$ 7,000.00</u>	<u>\$ 6,000.00</u>	<u>\$ 780.00</u>	<u>0.0070</u> MILLS
		(b) All other bonds & notes payable from or secured by taxes inside 10 mill limitation:	<u>\$ 54,370,000.00</u>	<u>\$ 3,032,593.00</u>	<u>\$ 2,019,190.00</u>	<u>5.1163</u> MILLS
<u>Mason City</u> School District	<u>\$ 1,491,085,230.00</u>	Bonds & notes payable from taxes inside 10 mill limitation:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u> MILLS
<u>Deerfield</u> Township	<u>\$ 1,002,117,290.00</u>	Bonds & Notes payable from taxes inside 10 mill limitation	<u>\$ 11,835,000.00</u>	<u>\$ 656,926.00</u>	<u>\$ 739,400.00</u>	<u>1.3934</u> MILLS
			<u>\$ 16,170,000.00</u>	<u>\$ 1,710,000.00</u>	<u>\$ 415,725.00</u>	<u>0.1190</u> MILLS
		Proposed issue:		<u>\$ -</u>	<u>\$ -</u>	<u>-</u> MILLS
						TOTAL <u>7.3745</u> MILLS

Dated this 15th day of July 2014



 Nick Nelson, Warren County Auditor

APPENDIX E

2014 COUNTY TAX RATES

RATES OF TAXATION

OF WARREN COUNTY, OHIO, FOR THE YEAR 2013

Pursuant to the Ohio Revised Code, Sect. 323.08, I, Jim Aumann, Treasurer of Warren County, Ohio, do hereby certify that the number of dollars and cents levied on each one thousand dollars of valuation of property listed with said County for the year 2013 is as follows:

COUNTY PURPOSES:		SPECIAL DISTRICTS:	
GENERAL FUND	2.57	JOINT EMERGENCY MEDICAL SERVICES	4.41
MENTAL RETARDED/DEV. DISABILITIES	4.00	WARREN-CLINTON COMMUNITY MENTAL HEALTH	1.00
SENIOR CITIZEN LEVY	1.21	WARREN-CLINTON JOINT FIRE	4.00
TOTAL COUNTY LEVY	7.78	HEALTH LEVY	0.50
		FRANKLIN PUBLIC LIBRARY	1.00
		MARY L. COOK PUBLIC LIBRARY	1.00
		LEBANON PUBLIC LIBRARY	1.00
		MASON PUBLIC LIBRARY	0.75
		SALEM TWP PUBLIC LIBRARY	0.50

For local purposes, see following table:

TOWNSHIPS SCHOOL DISTRICTS CORPORATIONS	COUNTY	LOCAL SCHOOLS	JVS	TOWNSHIP	CORPORATION	SPECIAL DISTRICTS	TOTAL 2013	RES/AGR REDUCTION PERCENTAGE	EFFECTIVE RATE	COM/IND REDUCTION PERCENTAGE	EFFECTIVE RATE
CLEARCREEK TOWNSHIP											
01 Springboro CSD	7.78	58.84	4.50	16.97		2.50	90.59	32.4300	61.21	35.3401	58.58
02 Lebanon CSD	7.78	63.82	4.50	16.97		2.50	95.57	33.5198	63.54	36.2196	60.95
03 Wayne LSD	7.78	53.44	4.50	16.97		2.50	85.19	25.5926	63.39	27.8973	61.42
04 Lebanon CSD Franklin Library	7.78	63.82	4.50	16.97		2.50	95.57	33.5198	63.54	36.2196	60.95
06 Springboro CSD Franklin Library	7.78	58.84	4.50	16.97		2.50	90.59	32.4299	61.21	35.3401	58.58
05 Springboro Corp. SCSD	7.78	58.84	4.50	8.36	1.11	2.50	83.09	30.6242	57.64	33.2855	55.43
07 Springboro Corp. FCSD	7.78	57.98	4.50	8.36	2.39	2.50	83.51	35.3948	53.95	37.8433	51.91
DEERFIELD TOWNSHIP											
08 Mason CSD	7.78	83.97	2.70	14.10		2.25	110.80	34.1040	73.01	33.2346	73.98
09 Kings LSD	7.78	71.33	4.50	14.10		2.25	99.96	27.3274	72.64	31.6445	68.33
10 Princetown CSD	7.78	61.28	2.70	14.10		2.25	88.11	28.0537	63.39	17.4884	72.70
93 So. Lebanon Kings LSD	7.78	71.33	4.50	7.66	1.30	2.25	94.82	28.8087	67.50	33.3599	63.19
91 Mason Corp. MCSD	7.78	83.97	2.70	12.66	5.84	2.25	115.20	32.8027	77.41	31.9652	78.38
94 Mason Corp. Kings LSD	7.78	71.33	4.50	12.95	5.55	2.25	104.36	26.1766	77.04	30.3103	72.73
11 Mason Corp. MCSD	7.78	83.97	2.70		6.72	2.25	103.42	36.5391	65.63	35.6062	66.60
12 Mason Corp. Kings LSD	7.78	71.33	4.50		6.70	2.25	92.56	29.5137	65.24	34.1744	60.93
13 Mason Corp. LCSD	7.78	63.82	4.50		6.72	2.25	85.07	30.2186	59.36	32.0906	57.77
FRANKLIN TOWNSHIP											
14 Franklin CSD	7.78	57.98	4.50	3.87		6.91	81.04	35.9943	51.87	37.7110	50.48
15 Middletown CSD	7.78	49.08	1.93	3.87		5.91	68.57	03.6784	66.05	03.8029	65.96
16 Carlisle LSD	7.78	49.61	2.58	3.87		6.91	70.75	30.0170	49.51	06.1492	66.40
17 Springboro CSD	7.78	58.84	4.50	3.87		6.91	81.90	30.5949	56.84	32.4969	55.29
18 Carlisle Corp. CLSD	7.78	49.61	2.58	.95	2.92	6.91	70.75	28.2215	50.78	04.2109	67.77
19 Carlisle Corp. FCSD	7.78	57.98	4.50	.95	3.81	6.91	81.93	34.0529	54.03	35.6276	52.74
21 Franklin Corp. FCSD	7.78	57.98	4.50	.95	9.32	2.50	83.03	32.8147	55.78	34.7933	54.14
22 Franklin Corp. CLSD	7.78	49.61	2.58	.95	7.54	2.50	70.96	27.2170	51.65	03.7745	68.28
23 Middletown Corp. MCSD	7.78	49.08	1.93	.70	5.55	1.00	66.04	00.7782	65.53	01.0474	65.35
24 Middletown Corp. FCSD	7.78	57.98	4.50	.70	6.68	2.00	79.64	34.1054	52.48	35.9682	50.99
HAMILTON TOWNSHIP											
26 Little Miami LSD	7.78	58.33	4.50	11.30		2.00	83.91	15.9099	70.56	14.9051	71.40
27 Loveland CSD	7.78	78.08	2.70	11.30		2.00	101.86	33.3099	67.93	32.4867	68.77
28 Kings LSD	7.78	71.33	4.50	11.30		2.00	96.91	28.9599	68.84	33.7891	64.17
29 Goshen LSD	7.78	28.90	2.70	11.30		2.00	52.68	03.4928	50.84	03.9358	50.81
31 So. Lebanon Corp. KLSD	7.78	71.33	4.50	6.00	1.30	2.00	92.91	29.8835	65.15	34.5776	60.78
25 So. Lebanon Corp. KLSD-PL	7.78	71.33	4.50	9.00	1.30	2.00	95.91	29.1805	67.92	34.7496	62.58
32 Maineville Corp. LMLSD	7.78	58.33	4.50	6.00	1.72	2.00	80.33	16.2451	67.28	14.7989	68.44
46 Maineville Corp. LMLSD-PL	7.78	58.33	4.50	9.00	1.72	2.00	83.33	15.9270	70.06	15.7089	70.24
34 So. Lebanon LMLSD	7.78	58.33	4.50	6.00	1.30	2.00	79.91	16.3305	66.86	14.8767	68.02
47 So. Lebanon Corp. LMLSD-PL	7.78	58.33	4.50	9.00	1.30	2.00	82.91	16.0076	69.64	15.7885	69.82
96 Loveland Corp. LMLSD	7.78	58.33	4.50	6.00	9.03	1.50	87.14	15.2837	73.82	13.8675	75.06
30 Loveland Corp. LCSD	7.78	78.08	2.70		10.07	1.50	100.13	33.4059	66.68	32.1323	67.96
33 Loveland Corp. LMLSD	7.78	58.33	4.50		9.92	1.50	82.03	15.6893	69.16	14.1289	70.44
HARLAN TOWNSHIP											
35 Little Miami LSD	7.78	58.33	4.50	9.22		2.00	81.83	18.3496	66.81	15.7305	68.96
36 Blanchester LSD	7.78	34.10	2.70	9.22		3.50	57.30	22.7727	44.25	18.7640	46.55
37 Goshen LSD	7.78	28.90	2.70	9.22		2.00	50.60	06.9279	47.09	04.8198	48.16
38 Clinton Massie LSD	7.78	30.25	2.70	9.22		2.00	51.95	18.9982	42.08	17.0599	43.09
39 Butlerville Corp. LML	7.78	58.33	4.50	7.51	1.71	2.00	81.83	18.3496	66.81	15.7305	68.96
40 Pleasant Plain Corp. GLSD	7.78	28.90	2.70	7.51	1.82	2.00	50.71	06.9129	47.20	04.8093	48.27
41 Blanchester Corp. BLSD	7.78	34.10	2.70	7.51	6.30	3.00	61.39	23.4813	46.97	18.0897	50.28
42 Blanchester Corp. LMLSD	7.78	58.33	4.50	7.51	5.82	3.00	86.94	18.8925	70.51	15.2437	73.69
MASSIE TOWNSHIP											
43 Clinton Massie LSD	7.78	30.25	2.70	7.55		2.50	50.78	18.7609	41.25	18.8267	41.22
44 Wayne LSD	7.78	53.44	4.50	7.55		2.50	75.77	23.1547	58.23	24.5826	57.14
45 Harveysburg Corp. CML	7.78	30.25	2.70	5.91	9.32	2.50	58.46	16.6248	48.74	17.9549	47.96
SALEM TOWNSHIP											
48 Little Miami LSD	7.78	58.33	4.50	11.82		2.00	84.43	15.9193	70.99	14.6637	72.05
49 Lebanon CSD	7.78	63.82	4.50	11.82		2.00	89.92	29.5205	63.38	31.4572	61.83
50 Morrow Corp. LML	7.78	58.33	4.50	10.11	1.71	2.00	84.43	15.9193	70.99	14.6637	72.05
TURTLECREEK TOWNSHIP											
51 Middletown Corp. MCSD	7.78	49.08	1.93	.61	5.64	1.00	66.04	00.7782	65.53	01.0474	65.35
52 Middletown Corp. LCSD	7.78	63.82	4.50	.61	6.19	2.00	84.90	30.2774	59.19	32.1549	57.60
53 Lebanon CSD	7.78	63.82	4.50	9.12		2.50	87.72	30.9871	60.54	33.6406	58.21
83 San Margale Leb CSD	7.78	63.82	4.50	9.12		2.50	87.72	30.9871	60.54	33.6406	58.21
54 Mason CSD	7.78	83.97	2.70	9.12		2.50	106.07	37.0167	66.81	36.8001	67.04
55 Middletown CSD	7.78	49.08	1.93	9.12		1.50	69.41	02.8674	67.42	04.1806	66.51
56 Little Miami LSD	7.78	58.33	4.50	9.12		2.50	82.23	17.1199	68.15	16.5435	68.63
57 Springboro CSD	7.78	58.84	4.50	9.12		2.50	82.74	29.6414	58.21	32.5224	55.83
58 Monroe Corp. MLSD	7.78	47.19	1.93	.61	8.66	1.00	67.18	07.3666	62.23	01.8389	65.94
59 Monroe Corp. MLSD	7.78	47.19	1.93	.61	8.66	2.00	68.18	07.2585	63.23	01.8120	66.94
90 Monroe Corp. Leb CSD	7.78	63.82	1.93	.61	8.66	2.00	84.80	31.3663	58.20	29.7542	59.57
95 Lebanon Corp. Leb CSD	7.78	63.82	4.50	7.61	7.71	2.50	93.92	28.9448	66.74	31.4198	64.41
60 Lebanon Corp. Mason CSD	7.78	83.97	2.70		7.82	2.50	104.77	36.0699	66.98	35.1474	67.95
61 Lebanon Corp. LCSD	7.78	63.82	4.50		8.32	2.50	86.92	29.5774	61.21	31.4076	59.62
62 Lebanon Corp. KLSD	7.78	71.33	4.50		7.80	2.50	93.91	29.0912	66.59	33.6831	62.28
UNION TOWNSHIP											
63 Lebanon CSD	7.78	63.82	4.50	9.20		2.50	87.80	29.2774	62.09	31.0928	60.50
64 Little Miami LSD	7.78	58.33	4.50	9.20		2.50	82.31	15.3096	69.71	13.8425	70.92
65 Mason CSD	7.78	83.97	2.70	9.20		2.50	106.15	35.5980	68.36	34.6904	69.33
66 Kings LSD	7.78	71.33	4.50	9.20		2.50	95.31	28.6606	67.99	33.1884	63.68
67 Lebanon Corp. Kings LSD	7.78	71.33	4.50	8.00	6.70	2.50	100.81	27.1001	73.49	31.3777	69.18
68 So. Lebanon Corp. KLSD	7.78	71.33	4.50	8.00	1.20	2.50	95.31	28.6606	67.99	33.1884	63.68
69 So. Lebanon Corp. LCSD	7.78	63.82	4.50	8.00	1.20	2.50	87.80	29.2774	62.09	31.0928	60.50
WASHINGTON TOWNSHIP											
70 Little Miami LSD CWJFD	7.78	58.33	4.50	2.72		6.00	79.33	15.8913	66.72	14.3625	67.94
71 Little Miami LSD	7.78	58.33	4.50	4.78		2.00	77.39	17.7924	63.62	16.1955	64.86
72 Clinton Massie LSD	7.78	30.25	2.70	4.78		2.00	47.51	18.1511	38.89	17.9416	38.99
73 Lebanon CSD	7.78	63.82	4.50	4.78		2.00	82.88	32.4248	56.01	34.3140	54.44
74 Clinton Massie LSD CWJFD	7.78	30.25	2.70	2.72		6.00	49.45	15.0872	41.99	14.9324	42.07
85 Clinton Massie LSD Cook Library	7.78	30.25	2.70	2.72		6.50	49.95	14.9363	42.49	14.7830	42.57
92 Little Miami LSD Cook Library	7.78	58.33	4.50	4.78		2.50</					